

ANNUAL GENERAL MEETING

Saturday 26 November 2022,

10 - 12pm

Pakowhai Marae



NGĀ TOKORIMA A HINEMANUHIRI TRUST

AGENDA

ANNUAL GENERAL MEETING
NTAHT Trustees & Kahui Members

Saturday 26 November 2022, 10am – 12pm



Karakia	
----------------	--

Apologies	Via Zoom, Floor, Email, Register Book
------------------	---------------------------------------

Item #1	Minutes of Last AGM dated 19 March 2022 Matters Arising
----------------	--

Item #2	Chairman's Report
----------------	-------------------

Item #3	Financials – Audited Accounts
----------------	-------------------------------

Item #3	Appointment of Auditor for Next Financial Year
----------------	--

Item #4	Trustees Remuneration Trustees seek an increase in fees: Chair \$1200, Deputy \$1000, Trustees \$750 : from Chair \$800 Deputy \$600 Trustees \$500
----------------	---

Item #5	Trustees Reports
----------------	------------------

GENERAL BUSINESS	Duane Culshaw - WDC
-------------------------	---------------------

Karakia Whakamutunga	
---------------------------------	--

MINUTES

NTAHT Annual General Meeting
Saturday 19 March 2022, 10am
Meeting ID: 1788367078



Present online Blackie Tohiariki (Chair), Juanita Cotter (Deputy Chair), Alex Maehe (TtoTW Rep), Huia Huata, Ira Heyder, Kate Hudson, Katarina Kawana, Tania Huata, Mark Kupa, Stephen Kupa, Alexandria Kupa, Cordry Huata, Merehira Savage, Wiki Mooney, Hurae Te Rupe, Lisa Tohiariki, Tarron Tohiariki, Esther Christie, Maria Cairns, Sonny Tipuna, Rangi Ferris, Benita Tahuri, Jim Heyder, Wi Te Tau Huata, Tania King, Charlie Taari Tohiariki, Hira Huata, Waylyn Tahuri-Whaipakanga, Tira Johnson, Lewis Ratapu, Rangimoera Waikari-Panapa, Cheryl Campbell (nee Ruawai).

Karakia Mihimihi Cordry
Blackie

Apologies Heke Huata, Ngatai Huata, Te Rangi Huata, Mike Hema, Te Pikitokuku Te Rangi, Mariana Te Rangi, James Rangi, Teeankin Tohiariki, Tazette Tohiariki, Tatarm Tohiariki, Lana Marsh, Waiora Marsh, Willy Mash, Dave Marsh, Te Wai Marsh, Shaun Christie, Giovahni Christie, O’cean Christie, Martha Farrar, Kara Kere, Aroha Shaw, Raima Houia, Jocelyn McCormack, Dorothy Smith, Mack Rewii, Wi Derek King Huata, Hereinia (Lou) Marsh, Julian Tohiariki, Wendy Johnson, Taikura Johnson, Ropata Johnson, Mike Johnson.

MOTION: The apologies accepted - Blackie, Juanita. CARRIED

Minutes Confirmation of last AGM Minutes 27 February 2021

Matters Arising Amendment to minutes to state the two objections to the remuneration – Maria Cairns and Merehira Savage

MOTION: That minutes be accepted – Merehira, Benita. CARRIED

Reports

- i. Chairman’s Report Blackie
Motion to accept report – Waylyn, Wiki. CARRIED

- ii. Tatau Report Alex
Motion to accept report – Juanita, Hira. CARRIED

- iii. Trustees Ohu Reports Huia, Ira
Motion to accept report -

- iv. Kaumatua Committee Cordry
Motion to accept report -

- v. MRB & Taiao Katarina
MOTION: Kei a Hinemanuhiri te rangatiratanga o te wai – Hira, Katarina. CARRIED

- vi. Patunamu
Motion to accept report -

Nga Patai

How many Marae have completed all the necessary requirements to receive the 10k putea? All of them (Maria)

How much money is funding the horticulture hub? We were told at one of the hui that \$20m that was supported to the hub? Is that right? It hasn't been referred to \$20m as such, there was provincial growth fund of \$247,000, TPK \$100,000 and expenses \$16,000 being consultants' fees \$15,500 and course costs, \$572. (Hira)

What are the Trustees feeling of staying with TtoTW? (Merehira)

Our thoughts are to stay with the best options that will open the opportunity to the future. We want to be supportive of TtoTW but would rather throw caution in the wind and be mindful we could be independent to manage NTAHT assets. NTAHT sought legal advice to carry out a due diligence report on how the exit from TtoTW would look like. This report can be made available to whanau at the next kahui hui.

Are employment opportunities being created with the Hort Hub? (Jim)

Yes, it is a modest number and centered around cadets.

Do we have young cadets prepared for horticulture because the status in Heretaunga we're importing overseas people to do orchard work and not our own whanau. There needs to be more transparency with the Hort Hub kaupapa as I have concerns of millions of litres of water being drained from the awa, hua parakore me kai oranga practices, have we gone into that research properly? The environmental impact consultation with our Taiao experts Michelle McIlroy, Katarina and Liz Palmer haven't been brought into the Hub especially when looking at the cultural impact assessment has been carried out for the Hort Hub. are going to be critical to that. My concern is that in Heretaunga our three rivers are depleted, are we really taking the tangata profile to the protection of our Taiao seriously. Hira

The scale of the horticulture asset equals the people involved currently is one of the questions that will arise as it starts to grow.

The Taiao Board looks after a specific area and the next part of that how do we make that wider to cover reserve boards. There are currently 22 EFTs with a goal of 75 in the next five years. Benita

What is the process for the cultural assessments as we've been waiting for someone to come to the Marae about the Paeroa block across the road and having individual interviews with kaumatua. There are individual people being called upon and would prefer a hui-a-iwi or hapu to the consultation process. Maria

How long is the resource consent and how much is the volume intake of water for the Hort Hub? Can this be followed up as urgent. Merehira

Paeroa has to be totally aware you going to be funneled into the T&G machinery with no room for accommodating our taiao (Wi Te Tau)

On page 20, you have a typo? Yes, Mackley is a \$50,000 purchase price with Tapokorau Whanui, Mai Tawhiti and THONA. (Merehira)

	<p><i>Are these cultural redress properties inclusive of RFR process? Yes, we've broken these properties down to the interested kahui. The RFRs will come in at a later stage. We have given strong indication to TTOTW that if we passed on the purchase, the Commercial Board would pick them up and that there is ancestral connection to the whenua.</i></p> <p>MOTION: That NTAHT work with Kaumatua to push for one seat at the Te Urewera Board – Merehira, Cordry. Against – Benita. CARRIED.</p>	(Merehira)
	<p>Does that amount reflect our interest in the forest? From Lewis - Yes, the KBU value includes Patunamu and Wharerata</p>	(Cordry)
	<p><i>With carbon credit units are increasing and doing well, is this part of our contribution in our KBU. Is there any outsourcing of government funding to offset Trustees in doing their mahi? Yes, Trustees have been looking at government funding and currently pursuing Matauranga Maori. Matariki application will be looked at in accordance with our Strategic Plan.</i></p>	Merehira
2021 Annual Accounts Audit Report	<p>MOTION: The report be received – Blackie, Huia. CARRIED.</p>	
Appointment & Approval of Auditor 2022	<p><i>Have the costs increased or stayed the same for the Auditor? It has decreased by \$1,000.</i></p> <p>MOTION: The Auditor of 2022 be BDO – Gisborne – Blackie, Merehira. CARRIED</p>	Merehira
Trustees Remuneration	<p><i>Why are you wanting to decrease it, is it trying to save costs? I acknowledge the recommendation but oppose the reduced fees.</i></p> <p><i>Thank you, Trustees, for your due diligence however I do not agree or think you should reduce Trustee remuneration</i></p> <p><i>Your expertise and the mahi put in exceeds the amount</i></p> <p><i>The Trustee fees should be tied with the costs of living with the amount of mahi you do. I abstain.</i></p> <p><i>I opposed last years Trustee fees due to benchmarking and lack of communication on previous years. I like the external korero to keep yourselves safe on the rationale of budget restraints of the distribution. TtoTW should be benchmarking an extra 10% each year of our money and support your review. If there is extra money in the future, we can look at a resolution at the next AGM for mahi you're doing.</i></p> <p>Yes, it is. We looked at the budget restraints for the future. It doesn't attract the amount of mahi we do but Trustees have discussed this at length and comfortable with the figures here.</p> <p>Chair - \$800 from \$1500 Deputy - \$600 from \$1000 Trustees - \$500 from \$800</p>	Tira (Tania Huata) (Lisa) Jim Merehira
	<p>MOTION: That the Trustee remuneration is accepted – Juanita, Merehira. Against – Tania Huata, Tira. Abstain – Jim, Lisa. CARRIED</p>	Hira

Te mana o Te Wai is a legal document where our people have the mana of the wai. What we should be putting in is that we have the mana of the Waiau, and we are the Rangatira, we are the Kaitiaki o te wai i reira. My submission on the wastewater was to put Hinemanuhiri on the map. NTAHT haven't been consulted, hasn't been invited to the table and WDC & HBRC has certain control of the awa. This should be implemented in all our Marae plans.

Tira

Interested to know if we broaden the scope out from council to central government, there's big pieces of reform work happening right now. The approach from central government is not interested in whanau-hapu-iwi or regional voices, that's 3 Waters, RMA and DOC legislation. How do we maintain a NTAHT voice when these reforms are coming fast. MfE are drafting RMA legislative reforms this month very quickly.

Merehira

Tautoko nga korero Tira. We have mana o te wai, we need up our game in freshwater management and trying to see if our statement aligns to that and 3 Waters, making sure we have someone at the table for those discussions.

Hira

I agree the NTAHT must be at the negotiating table for the upcoming reforms, does NTAHT support the rangatiratanga o te wai? Yes, it is a given and we will wait for guidance of.

General Business Ira presented a draft composite near completion of NTAHT website from temporary server. Trustees are hoping to sign off and launch this week. The link is provided is the chat board <https://ntaht.hostdemo.xyz/>

Next meeting *When is the next Marae Trustees election?* NTAHT AGM Saturday 26 November 2022.

Maria

Karakia 12.48pm
Whakamutunga

Cordry

Minutes confirmed as true and correct

B Tohiariki – NTAHT Chairperson

Chairs Report

Tuia ki tē rangi

Tuia ki tē whenua

Tuia ki tē moana

Ka rongo te pō, moe mai rā e ngā mate huhua o te waa.

Ka rongo te Ao, te hunga ora ki te hunga ora Tihei Mauri Ora

It is with gratitude and much appreciation to our dedicated team that Juanita and I present our final Chairs Report to our whanau. We acknowledge the spirit of our loved ones who have always guided us to be the best we could be in the decisions that we have made, and in the actions we have taken.

Mana Whakahaere

In this arena we must acknowledge our whanau representatives whose professional advice and wisdom enabled us to Strategically Plan (2022/23) and Strengthen Governance Structures and capabilities through our Ohu Whakahaere teams. (Leadership, Finances, Communications, Policies and Procedures, Database, DSPs/RTRs, Legal Advisory). This Kahui and Whanau inclusion in the Strategic Planning discussions (2022/3- and 5-year vision) has set inspirational present and future goals. Much Appreciation. Te mihi maioha. The Reinstated Trust Deed was revised to enable the planning and completion of "Marae and TTOTWT Rep" Elections.

A long and arduous process however completed with whanau/marae inclusivity, process consistency, and human dignity. Congratulations Katarina Kawana, Alex Maehe, Huia Huata, Benita Tahuri, Carmencita Morrell, Tania Te Awa-Mills, and Michelle Tahuri. Our new Pou Tikanga for the next 3 years. Kia kaha, Kia maia, Kia manawanui. Special acknowledgments to our 4 new Commissioner positions on Environmental Hearings. The kaupapa for our Maori representatives is to cover the Matauranga Maori expertise. Therefore, a good command of Te Reo Maori, Matauranga Maori, and a major understanding of the Resource Management Act is necessary. NTAH are well represented. Congratulations Katarina Kawana, Hira Huata, Benita Tahuri, Huia Huata. Kia mau! Kia ita !!

Mana Taiao

Te Taiao Strategic Planning. Thank you to our Kahui Taiao Warriors who have laid the Environmental Compass for all marae to develop through the new Trustee Representatives to consider, rediscover and revitalize their unique Taiao Environmental Management Plan. Kia Uu, Kia mataara !!

Access to our Ngahere has also been a major focus. Recreational, Cultural, and Commercial Access have been the focus of this group. Our NTAH Representative Mike Hema has been super proactive on our behalf re Rongoa, Tracking, Mountain-Biking, Firewood, Kaumatua Access, Seedling takes, Beehives, and further Research across the Taiao plains. Mauriora Mike, korua ko Katarina !!

In this space also is our Urewera relationship reviewing our historical accounts, whakapapa, and the richness of our stories that link us to the land and to the waterways. We look forward to future hui. Kia Kaha mai Cordry, Hira me nga Poutiriao.

Mana Whakatau

The major focus here (as identified 3 years ago) is the Coordination and Co-management of our DSPs. To date, we have agreed on transfer values and business structures and ideas are in discussion with TTOTW, Kahui Representatives, and Legal Entities. Foundation decisions have set a structure for progress. however future Kahui input is essential.

Patunamu Forestry Settlement.

The challenges here are to understand and plan for the Patunamu Forestry Settlement.

Mana Tangata - Mauri Tu Mauri Ora

RFRs – Right of First Refusal

Priority is supporting whānau and hapū aspirations for capacity building in Health, Housing, Education, and Employment.

A 20-22 Mill injection of Govt Funding for Housing is welcomed and will be a great start to a progressive journey into the future.

Matauranga Maori Funding has also been applied for and granted to 4 marae. All marae have been proactive in their pursuit of funding initiatives for Marae maintenance and Educational Objectives. Ka mau te wehi !!

Our challenge remains for NTAH to develop an educational strategy to support our Rangatahi. Kia Tu , Kia Tiaho, Kia Mataara !!

In closing Juanita and i wish the new leadership of Trustees all the best. As we step aside for now, please know that we are always available to step back beside you all.

Ma nga mana Atua ano hoki koutou e arahi kei mua i te aroaro o nga tini-putangakeetanga, nga tini-paaheketanga o tenei ao hurihuri. Tu Karawhitia te hopo !!

Blackie Tohiariki

Chairman

Juanita Cotter

Deputy Chairperson

Annual Report

Nga Tokorima A Hinemanuhiri Trust
For the year ended 30 June 2022

Prepared by Tarrant Cotter & Co

Contents

3	Audit Report
6	Directory
7	Approval of Financial Report
8	Statement of Profit or Loss
10	Balance Sheet
11	Statement of Changes in Equity
12	Depreciation Schedule
13	Notes to the Financial Statements

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF NGA TOKORIMA A HINEMANUHIRI TRUST

Report on the Audit of the Annual Report

Opinion

We have audited the Annual Report of Nga Tokorima A Hinemanuhiri Trust ("the Trust"), which comprise the balance sheet as at 30 June 2022, and the statement of profit or loss and statement of changes in equity for the year then ended, and notes to the Annual Report, including a summary of significant accounting policies.

In our opinion, the accompanying Annual Report of the Trust for the year ended 30 June 2022 are prepared, in all material respects, in accordance with Chartered Accountants Australia and New Zealand's Special Purpose Financial Reporting Framework for use by For-Profit Entities ("the CAANZ Framework").

Basis for Opinion

We conducted our audit 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 Financial Statements* section of our report. We are independent of the Trust 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 Trust.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The Annual Report is prepared solely for the Trust's trustees, as a body. As a result, the Annual Report may not be suitable for another purpose. Our report is intended solely for the Trust and the Trust's trustees, as a body, and should not be distributed to or used by parties other than the Trust or the Trust's trustees. Our opinion is not modified in respect of this matter.

Other Information

The Trustees are responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the annual report, but does not include the Annual Report and our auditor's report thereon.

Our opinion on the Annual Report 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 Annual Report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Annual Report 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.

Trustees' Responsibilities for the Financial Statements

The Trustees are responsible for the preparation of the Annual Report in accordance with the CAANZ Framework and for such internal control as the Trustees determine is necessary to enable the preparation of Annual Report that are free from material misstatement, whether due to fraud or error.

In preparing the Annual Report, the Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Annual Report

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

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

- Identify and assess the risks of material misstatement of the Annual Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Trustees.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Who we Report to

This report is made solely to the Trust's trustees, as a body. Our audit work has been undertaken so that we might state those matters which 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 Trust and the Trust's trustees, as a body, for our audit work, for this report or for the opinions we have formed.

A handwritten signature in blue ink that reads 'BDO Gisborne Udy.'.

BDO Gisborne Limited
Gisborne
New Zealand
23 November 2022

Directory

Nga Tokorima A Hinemanuhiri Trust For the year ended 30 June 2022

Mission

Mā Ngā Tokorima a Hinemanuhiri e mahi tahi kia ora ake tātau ki te whakaharatau i tō tātau Tino Rangatiratanga, kia whai hua mō ngā marae, ngā whānau, ngā hāpu me te taiao.

Ngā Tokorima a Hinemanuhiri will work together in a way that will allow us to practice our own Tino Rangatiratanga for the benefit of our marae, whānau, hāpu and surrounding environment.

Address

P O Box 50, Wairoa

New Zealand Business Number

9429047156319

IRD Number

128-089-888

Trustees

Blackie Tohiariki (Chairperson)
Juanita Cotter (Deputy Chairperson)
Alex Maehe
Ira Heyder
Huia Huata
Kate Hudson
Zeb Nicklin (resigned 18/11/2021)

Tātau Tātau o Te Wairoa Representative

Alex Maehe

Chartered Accountant

Tarrant Cotter & Co
P O Box 100, Wairoa

Bankers

Westpac Bank

Solicitor

Jason Fox
Tuhono Limited

Auditors

BDO Gisborne
1 Peel Street, Gisborne

Approval of Financial Report

Nga Tokorima A Hinemanuhiri Trust For the year ended 30 June 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Ngā Tokorima a Hinemanuhiri Trust for the year ended 30 June 2022.


APPROVED

For and on behalf of the Trustees.


blackie tohiariki (Nov 22, 2022 20:49 GMT+13)

B Tohiariki (Chairperson)

Date Nov 22, 2022


J Cotter (Nov 23, 2022 13:48 GMT+13)

J Cotter (Deputy Chairperson)

Date

Statement of Profit or Loss

Nga Tokorima A Hinemanuhiri Trust For the year ended 30 June 2022

	NOTES	2022	2021
Income			
Ministry of Culture & Heritage - Matauranga Maori Marae Ora		33,479	-
Tatau Tatau O Te Wairoa Trust		83,097	352,333
Total Income		116,576	352,333
Total Income			
		116,576	352,333
Expenses			
Accommodation and meals		280	5,957
Advertising		339	2,348
Bank fees		276	253
Consulting and accounting		7,106	8,845
Depreciation		474	949
Distributions - NTAH Marae		5,000	55,000
Film production		-	4,183
Hui and election expenses		800	44,142
Insurance		1,294	1,294
IRD penalties		263	667
Koha		1,000	1,020
Legal		9,028	27,835
Printing, stationery and postage		712	609
Secretary/Treasurer		66,384	62,125
Subscriptions		4,506	4,789
Telephone and internet		776	857
Trustee expenses and mileage		1,000	15,684
Trustee fees	7	66,800	78,000
Matauranga Maori Marae Ora			
Administration		5,000	-
Catering		1,668	-
Digital capability costs		26,811	-
Total Matauranga Maori Marae Ora		33,479	-
Total Expenses		199,516	314,556
Surplus (Deficit) before taxation		(82,940)	37,777

These financial statements should be read in conjunction with the Notes to the Financial Statements.



	NOTES	2022	2021
Taxation and adjustments			
Income tax expense	3	26,557	-
Net Income for the year before other gains and losses		(109,497)	37,777
Fair value gain Kahui Beneficial Units			
Fair value gain Kahui Beneficial Units	4	(32,915)	541,953
Net Income for the year		(142,412)	579,730

These financial statements should be read in conjunction with the Notes to the Financial Statements.



Balance Sheet

Nga Tokorima A Hinemanuhiri Trust As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Business Transaction Account		527,549	74,414
Trade and Other Receivables		-	352,333
GST Receivable		2,728	-
Total Current Assets		530,277	426,747
Non-Current Assets			
Property, Plant and Equipment	6	474	949
Equity Instrument Kahui Beneficial Units	4	18,209,199	18,242,114
Total Non-Current Assets		18,209,673	18,243,063
Total Assets		18,739,950	18,669,810
Liabilities			
Current Liabilities			
Mastercard Business Card		357	327
Trade and Other Payables		9,830	5,756
Income Tax Payable		12,015	-
Total Current Liabilities		22,201	6,083
Non-Current Liabilities			
Revenue in Advance		196,434	-
Total Non-Current Liabilities		196,434	-
Total Liabilities		218,635	6,083
Net Assets		18,521,315	18,663,727
Equity			
Trust Capital	5	10	10
Retained Earnings	5	18,521,305	18,663,717
Total Equity		18,521,315	18,663,727

These financial statements should be read in conjunction with the Notes to the Financial Statements. .



Statement of Changes in Equity

Nga Tokorima A Hinemanuhiri Trust For the year ended 30 June 2022

	NOTES	2022	2021
Trust Equity			
Opening Balance		18,663,727	18,083,997
Net Income / (Loss) for the year	5	(142,412)	579,730
Total Equity		18,521,315	18,663,727

These financial statements should be read in conjunction with the Notes to the Financial Statements.



Depreciation Schedule

Nga Tokorima A Hinemanuhiri Trust For the year ended 30 June 2022

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Office Equipment						
Computer Equipment	3,370	702	-	-	351	351
Samsung S9 Mobile Phone	1,183	246	-	-	123	123
Total Office Equipment	4,553	949	-	-	474	474
Total	4,553	949	-	-	474	474

These financial statements should be read in conjunction with the Notes to the Financial Statements.



Notes to the Financial Statements

Nga Tokorima A Hinemanuhiri Trust For the year ended 30 June 2022

1. Reporting Entity

Ngā Tokorima a Hinemanuhiri Trust is a trust established by a trust deed dated 12 January 2019, and subject to the Trustees Act 1956. Ngā Tokorima a Hinemanuhiri Trust is a kahui member of Tatau Tatau o Te Wairoa Trust.

2. Statement of Accounting Policies

Basis of Preparation

These financial statements have been prepared in accordance with the Special Purpose Framework for use by For-Profit Entities (SPFR for FPEs) published by Chartered Accountants Australia and New Zealand.

The financial statements have been prepared for the use of Trustees only and meet the minimum requirements of the Inland Revenue Department.

Historical Cost

These financial statements have been prepared on a historical cost basis, with the exception of equity instruments (KBU's) which are measured at fair value. The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Distributions received are recognised on receipt.

Grants with a 'use or return' condition attached are recorded as a liability when cash is received, and as the conditions are met, the liability is reduced and revenue is recorded.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Goods and Services Tax

The entity registered for GST on 4 May 2022. All amounts after this date are stated exclusive of GST. Comparative figures are stated inclusive of GST.

Property, Plant and Equipment

Property, plant and equipment and investment property are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Upon derecognition, the asset revaluation reserve relating to the asset disposed shall be transferred to retained earnings.



Depreciation

Depreciation is provided for on a diminishing value basis on all plant and equipment items, at depreciation rates calculated to allocate the asset's cost or valuation of the asset, less any estimated residual value over its remaining useful life.

Account	Method	Rate
Office Equipment	Diminishing Value	50%

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.

Equity investments - Kahui Beneficial Units

Equity investments are measured at fair value, with any gains or losses on fair value movements being recorded in the statement of profit or loss. Refer to Note 4 for further information.

	2022	2021
3. Income Tax Expense		
Net Profit (Loss) Before Tax and other gains and losses	(82,940)	37,777
Additions to Taxable Profit		
Non-deductible Expenses	196,894	314,556
Total Additions to Taxable Profit	196,894	314,556
Deductions from Taxable Profit		
Non-assessable Income	33,479	352,333
Total Deductions from Taxable Profit	33,479	352,333
Taxable Profit (Loss)	80,475	-
Tax Payable at 33%	26,557	-
Deductions from Tax Payable		
Other tax credits	14,542	-
Total Deductions from Tax Payable	14,542	-
Income Tax Payable (Refund Due)	12,015	-

Note - other gains and losses in the current year are \$(32,915) (2021: \$541,953) and are non-assessable for income tax purposes.



4. Tātau Tātau o Te Wairoa Trust - Kahui Beneficial Units

Ngā Tokorima a Hinemanuhiri Trust has been allocated 14,285,714 Kahui Beneficial Units as per the fifth schedule of the Tātau Tātau o Te Wairoa Trust's Deed. This confers an interest in the value of the net assets of Tātau Tātau o Te Wairoa Trust. At 30 June 2022 there are 100,284,367 (2021: 100,284,367) Kahui Beneficial Units in Tātau Tātau o Te Wairoa Trust.

The net assets of Tātau Tātau o Te Wairoa Trust at 30 June 2022 is \$127,826,862 (2021: \$128,057,922). Ngā Tokorima a Hinemanuhiri Trust's interest at 30 June 2022 is \$18,209,199 (2021: \$18,242,114).

	2022	2021
5. Equity		
Trust Capital		
Opening Balance	10	10
Total Trust Capital	10	10
Retained Earnings		
Opening Balance	18,663,717	18,083,987
Current Year Net Income	(142,412)	579,730
Total Retained Earnings (a)	18,521,305	18,663,717
Total Equity	18,521,315	18,663,727

(a) Retained earnings comprise both ordinary earnings of the Trust and earnings from the initial recognition of the Trust's interest in Tātau Tātau o Te Wairoa Trust and any fair value gains/losses from this interest. The composition of retained earnings is:

Retained Earnings	Opening	Current Year	Total
Retained Earnings (net income)	421,603	(109,497)	312,106
Attributed to Kahui Beneficial Units	18,242,114	(32,915)	18,209,199
Total Retained Earnings	18,663,717	(142,412)	18,521,305

	2022	2021
6. Property, Plant and Equipment		
Office Equipment		
Office Equipment	4,553	4,553
Accumulated depreciation - Office Equipment	(4,079)	(3,604)
Total Office Equipment	474	949
Total Property, Plant and Equipment	474	949



7. Related Parties

Trustee fees for the reporting period were \$66,800 (2021: \$78,000). Fees are paid monthly and were \$1,500 for chairperson, \$1,000 for deputy chairperson and \$800 for trustees. Following a motion passed at the 19 March 2022 annual general meeting, trustee fees were reduced to \$800 for chairperson, \$600 for deputy chairperson and \$500 for trustees. Fees remain to be paid monthly.

8. Events after Balance date

There were no material events subsequent to balance date to disclose (2021: Nil).

9. Capital and other commitments

There were no material capital or other commitments to disclose at balance date (2021: Nil).

10. Contingent liabilities

There were no material contingent liabilities to disclose at balance date (2021: Nil).



23 November 2022

Trustees
Nga Tokorima A Hinemanuhiri Trust
PO Box 50
Wairoa

Dear Trustees

Audit for the year ended 30 June 2022

We have substantially completed our audit of Nga Tokorima A Hinemanuhiri Trust's Annual Report for the year ended 30 June 2022.

We would like to thank Trustees, secretary and accountant for her help during the audit. We appreciate our relationship with the Trust and look forward to continuing to provide a valuable service to you.

If you have any questions, please contact us.

Yours faithfully



Hayden Keast
Director



Nga Tokorima a Hinemanuhiri Trust

REPORT TO THE TRUSTEES

Financial Statements for the year ended 30 June 2022

23 November 2022



TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
CONFIRMATION OF AUDIT INDEPENDENCE	1
KEY FINANCIAL STATEMENT AUDIT RISKS	2
MANAGEMENT JUDGEMENTS AND ESTIMATES	3
MATTERS REQUIRING COMMITTEE INPUT	3
ACCOUNTING POLICIES	3
MATERIALITY AND ADJUSTED/ UNADJUSTED DIFFERENCES	4
GOING CONCERN	4
FRAUD	4
NON-COMPLIANCE WITH LAWS AND REGULATIONS	4
OVERALL RESULT	5

EXECUTIVE SUMMARY

This report details the processes, findings and recommendations from our audit of the Nga Tokorima a Hinemanuhiri Trust (the “Trust”) in accordance with International Standards on Auditing (NZ) and the terms of our engagement as set out in our audit engagement letter.

We would like to emphasise that our audit work involves the review of only those systems and controls in your Trust upon which we rely for audit purposes. Our examination may not have identified and should not be relied upon to identify all control weaknesses that exist.

We would like to thank the Trustees, secretary and accountant for the cooperation extended to BDO, during the course of the audit.

CONFIRMATION OF AUDIT INDEPENDENCE

In conducting our audit, we are required to comply with the independence requirements of PES-1 Code of Ethics for Assurance Practitioners issued by the External Reporting Board.

Our own internal policies and procedures are put in place to identify any threats to our independence, and to appropriately deal with and, if relevant, mitigate those risks.

For the comfort of the Trustees, we note that the following processes assist in maintaining our independence:

- No other work is permitted to be undertaken by any BDO office without the express approval of the audit engagement partner. We have no other relationship with or interests in the Trust.
- All services performed by any national BDO office will be reported to the governing body.

KEY FINANCIAL STATEMENT AUDIT RISKS

We have set out below our findings in areas we have identified as risks and our findings.

1. Revenue recognition

Identified audit risks

A key audit risk is in relation to revenue recognition. There is a rebuttable presumption under Auditing Standards that there is a risk of fraud in relation to revenue recognition.

Audit findings from planned procedures

From our audit work performed we found no issues regarding revenue recognition in the financial statements.

2. Management Override of Controls/Segregation of Duties

Identified audit risks

A key audit risk is in relation to management override of controls and segregation of duties. Given the size of the Trust and the number of accounting and administration staff, there is an inherent risk that there is insufficient separation between the duties relating to expenditure.

Audit findings from planned procedures

From our audit work performed we found no major issues regarding Management Override of Controls or Segregation of Duties.

MANAGEMENT JUDGEMENTS AND ESTIMATES

Under International Standards on Auditing (NZ) we have a responsibility to ensure that you have been informed about the process used by the Trust in formulating particularly sensitive accounting estimates, assumptions or valuation judgements. Overall, we note that the judgements and estimates by management in preparing the results for the year ended 30 June 2022 appear reasonable.

MATTERS REQUIRING COMMITTEE INPUT

We have placed reliance on the Trustee's review and approval of the following matters:

- Minutes of the Trustee meetings;
- Implementation of such controls as is needed to ensure that the financial statements are presented fairly;
- Review and approval of management accounts;
- Notification of fraud; and
- Review and approval of the financial statements.

ACCOUNTING POLICIES

Auditing standards require us to discuss with you the qualitative aspects of the Trust's accounting practices and financial reporting. There were no new accounting standards that had an effect on the Trust's financial statements for the year ended 30 June 2022.

MATERIALITY AND ADJUSTED/ UNADJUSTED DIFFERENCES

Materiality means, in the context of an audit or review, of financial information is omitted, misstated or not disclosed it has the potential to affect the decisions of users of the financial statements. Materiality is used by auditors in making judgements on the amount of work to be performed, which balances require work and for evaluating the financial report. Materiality is initially calculated at the planning stage and has an influence on the amount of work we do, as well as where we direct our audit efforts. Materiality is not only based on a numeric quantification but is assessed qualitatively for some balances and disclosures.

During the course of our audit we have not identified any misstatements.

It should be noted that the auditing standards do not require us to communicate misstatements that are considered “clearly trivial” and as such, if we identify such misstatements we will not communicate these to you. We consider “clearly trivial” to be 5% or less of our planned materiality.

GOING CONCERN

We have undertaken a review of Management’s and those charged with governance assessment of the ability of the Trust to continue as a going concern for 12 months from the date of signing the audit report and therefore whether the going concern basis for the preparation of the financial statements are appropriate.

The assumption of going concern was concluded as remaining appropriate.

FRAUD

During the audit, no matters relating to fraud, concerning either employees or management, have come to our attention. It should be noted that our audit is not designed to detect fraud however, should instances of fraud come to our attention, we will report them to you.

NON-COMPLIANCE WITH LAWS AND REGULATIONS

We have made enquiries in relation to non-compliance with laws and regulations during the course of our audit. We have not become aware of any instances of non-compliance with laws and regulations which has materially impacted the financial position or performance of the Trust.

OVERALL RESULT

There are no significant or material weaknesses arising from our audit.

Our audit work is complete. We have issued an unmodified audit report over the Trust's financial statements for the year ended 30 June 2022.

TĀTAU TĀTAU REP REPORT 2022

Alex Maehe

Ko te tapuae o te manu tipu, ko te tapuae o te manu topa. Ko ia ko ia hai hāpai ake Haumie..Taiki ae.....

OUR PURPOSE

TĀTAU KAUPAPA

The moemoeā for our organisation is a shared aspiration for our beneficiaries:

"The whānau, hapū and iwi of Te Rohe o Te Wairoa are prosperous, healthy and aspirational; proudly identifying and connecting with Te Ao Māori; kaitiaki for a restored natural environment; and informed key decision-makers for our future."

Our kaupapa is to:

- Responsibly manage our asset base for intergenerational benefits
- Own decisions that lead to positive change
- Partner with people who contribute to the development of whānau, hapū and iwi
- Utilise our collective of Kāhui for greater impact

Our aspirations are ambitious and wide-reaching, encompassing economic, social, cultural and environmental goals. These form the core themes, or strategic pou, which are integrated across our planning processes.



Mana Māori
Pride of identity
and connection



Tāngata
Resilience and wellbeing
of the people



Taiao
Health of the
natural environment



Te Pātaka
Wealth and organisational
strength of the people

OUR PROGRESS

TĀTAU AHUNGA

WHAKAMUA

This year saw many of our strategic projects begin to evolve and grow with an 18-hectare orchard established at Marumaru in partnership with Ohuia. Our resource consent for the 56-home development at Te Rauā has been approved with negotiations underway with Government for a \$22.8 million grant. Along with the purchase of 100 hectares of whenua at Waihirere/Whakapau for development, these are all significant milestones in providing jobs and homes for whānau.

The appointment of new directors and a General Manager in our commercial arm with whakapapa to the rohe was a milestone in growing Māori capability. Renata Hakiwai and Dee-Ann Wolferstan joined the commercial board, with Waylyn Tahuri Whaipakanga and Denise Eaglesome Karekare appointed to our new housing company. These boards will be supported by Rawinia Kamau, who started as General Manager - Commercial.

TĀTAU TĀTAU REP REPORT 2022

Alex Maehe

Unfortunately, we were not isolated from the impacts of a major global economic downturn with our equity remaining relatively the same as last year. However, the Trust increased the risk level this year after

We were able to double the annual distribution to Kāhui this year compared to last year and guarantee this as a minimum for two years.

The Trust is grateful for the continued support of our beneficial owners, ngā Kāhui me ngā whānau o te rohe. We are also humbled by the response we have had in our own people wanting to take up key roles within the organisation.

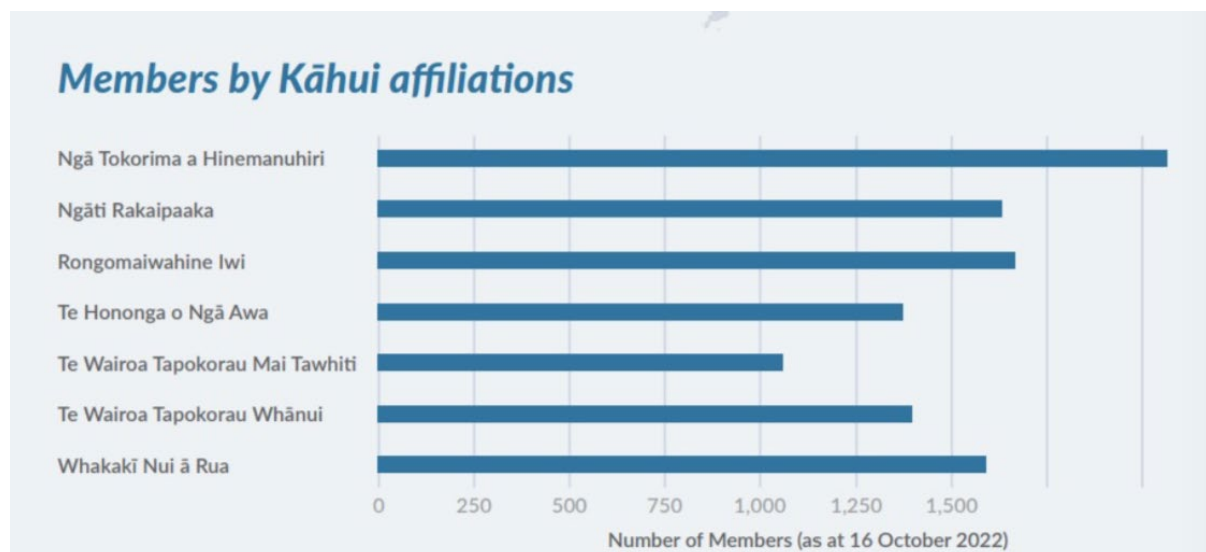
THE WHITIWHITI ORA PROJECT

The Whitiwhiti Ora project is a partnership between the Our Land & Water National Science Challenge and the tripartite partners of Tātau Tātau o Te Wairoa Trust, Wairoa District Council and Hawke's Bay Regional Council. Manaaki Whenua, on behalf of the National Science Challenge, spent well over a year negotiating with the tripartite to identify a common kaupapa that had national significance but brought local benefits to Wairoa. In this project, we are studying the impacts of sediment on mahinga kai and other cultural values in the Wairoa River.



OUR NUMBERS

TĀTAU RAHI



OUR LOSSES

TĀTAU MATE

TĀTAU TĀTAU REP REPORT 2022

Alex Maehe

Unfortunately, one aspect of the past year has been the collapse in the financial markets with the Ukraine War, COVID-19, inflation pressure and rising interest rates, which some commentators say is worse than both the 1987 crash and the 2008 Global Financial crisis. This has had a significant impact on the managed funds portfolio which sits at \$36.6 million or 37% of total assets. Due to these market conditions the managed funds declined by \$5.6 million. The Commercial Board is not happy with this decline and a conscious decision has been made to steadily reduce the exposure to managed funds and shift to income producing direct investment/assets. The managed funds portfolio is being reviewed on a weekly basis

See table below for showing the total assets this year compared to last year as well as current portfolio split.

Asset Class	30 June 2022 (FY22)	30 June 2021 (FY21)
Managed Funds	\$36,607,839	\$53,050,414
Cash and Term Deposits	\$29,340,917	\$40,721,939
Ports	\$3,966,344	\$4,903,844
Agriculture/ Horticulture	\$6,344,817	\$1,700,000
Commercial Property	\$16,223,540	\$4,989,800
Private Equity	\$5,807,765	-
Residential Property	\$1,500,000	-
Other Assets	\$300,612	\$316,427
Total	\$100,091,834	\$105,682,424

OUR PEOPLE

GENERAL MANAGER
Lewis Ratapu

PROJECT LEADER
Benita Tahuri

ADMINISTRATOR
Sharlene Wairau

DIGITAL ADMINISTRATOR
Pahemata Robinson

NGĀ TOKORIMA A HINEMANUHIRI
Cordry Huata (Chair)

NGĀTI RĀKAIPAACA
Mana Hunkin (Deputy Chair)

TE WHAKAKĪ-NUI-A-RUA
Walter Wilson

TE HOHONGA O NGĀ AWA
Richard Niania

TE WAIROA TAPOKORAU WHĀNUI
John Waihape

RONGOMAIWAHINE
Irene Campbell

TE WAIROA TAPOKORAU WHĀNUI
John Waihape

TE WAIROA TAPOKORAU MAI TAWHIT
Hine Kohn

TĀTAU TANGATA



TĀTAU TĀTAU REP REPORT 2022

Alex Maehe

He Tāngata: Our people

Taiāo Committee

The Trust established a new Standing Committee for taiāo, moving the existing Taiāo Project Committee to report directly to the Board.

The new approach provides the best way to navigate a very complex environment across a wider set of stakeholders, further complicated by the number of government environmental reforms underway. The transition to a standing committee means that the Board can have a direct relationship with the Committee and vice versa, requesting and receiving advice directly. We can start to work on rohe wide or Tātau Tātau level policy, as well as support projects directly such as kōhū taiāo planning.

The current members are:

NGĀTI RĀKAIPĀAKA
Leana Barriball *Chair*

NGĀ TOKORIMA A HINEMĀNUHIRI
Katarina Kawana

TE WHAKAKĪ-NUI-A-RUA
Liz Palmer

TE HONONGA O NGĀ AWA
Michelle McIlroy

TE WAIROA TAPOKORAU WHĀNUI
Katarina Edwards

RONGOMĀIWAHINE
Shelly Rogers

TE WAIROA TAPOKORAU MAI TĀWHITI
Arahia Campbell



The response we have had in our own people wanting to take up key roles within the organisation. Attracting the skills and expertise of our own to help us grow has been a purposeful strategy by the Trust in advancing our collective aspiration of mana Motuhake



NGĀ TOKORIMA A HINEMANUHIRI

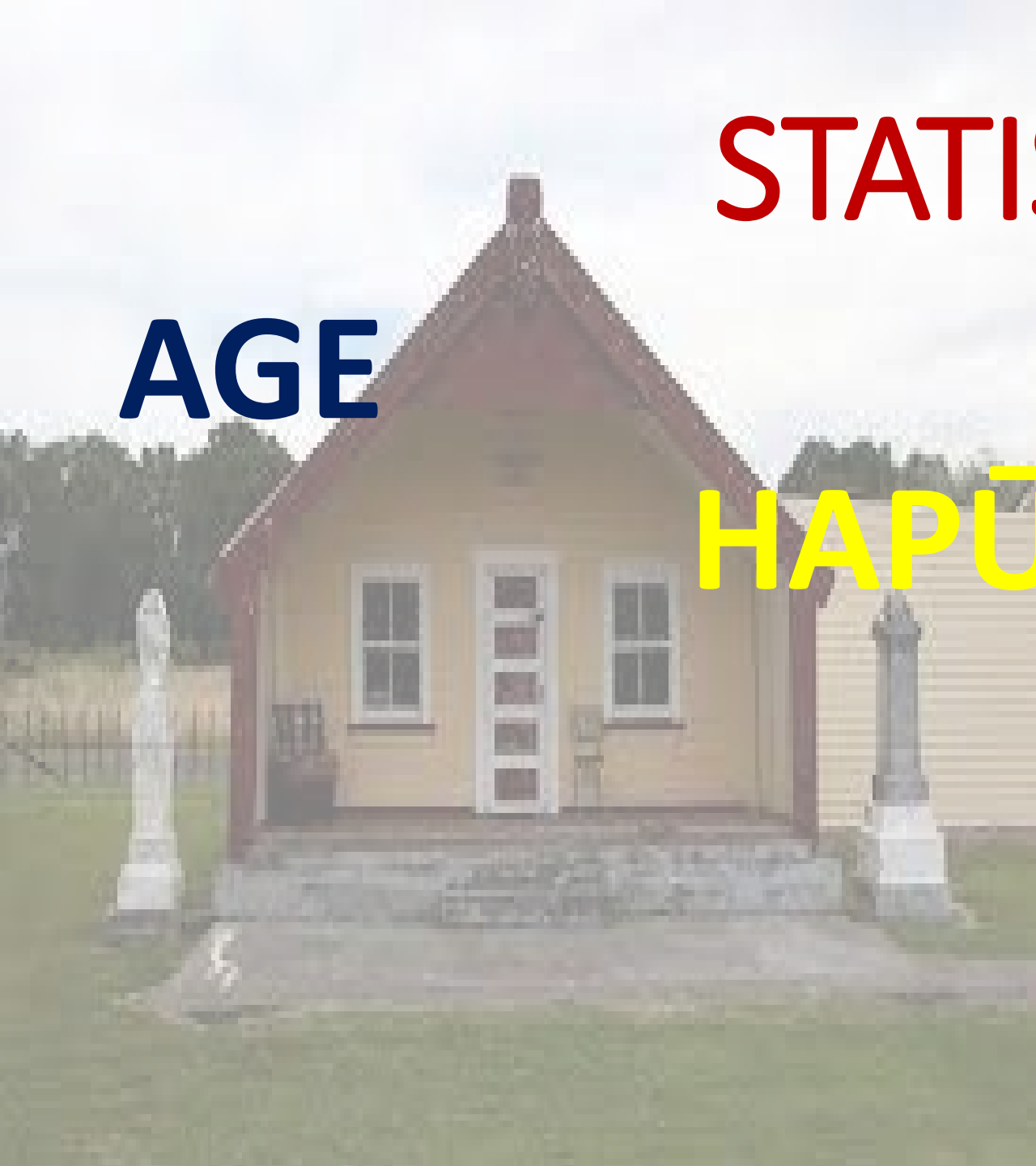
DATABASE

Ngā Tokorima A Hinemanuhiri continue to have the largest membership of all seven Kāhui within the Tatau Tatau O Te Wairoa Database.

In the latest Tatau Tatau O Te Wairoa annual report, November 2022, of the 9,633 total registered members Ngā Tokorima A Hinemanuhiri registered 2,116.

Our statistics across the board continue to increase which indicates that whanau are registering their interests and wanting to be part of our growing membership.

We see this as an important tool in identifying who our members are, where our members reside, which marae and hapu they affiliate to and most importantly sharing information to our members through this system.



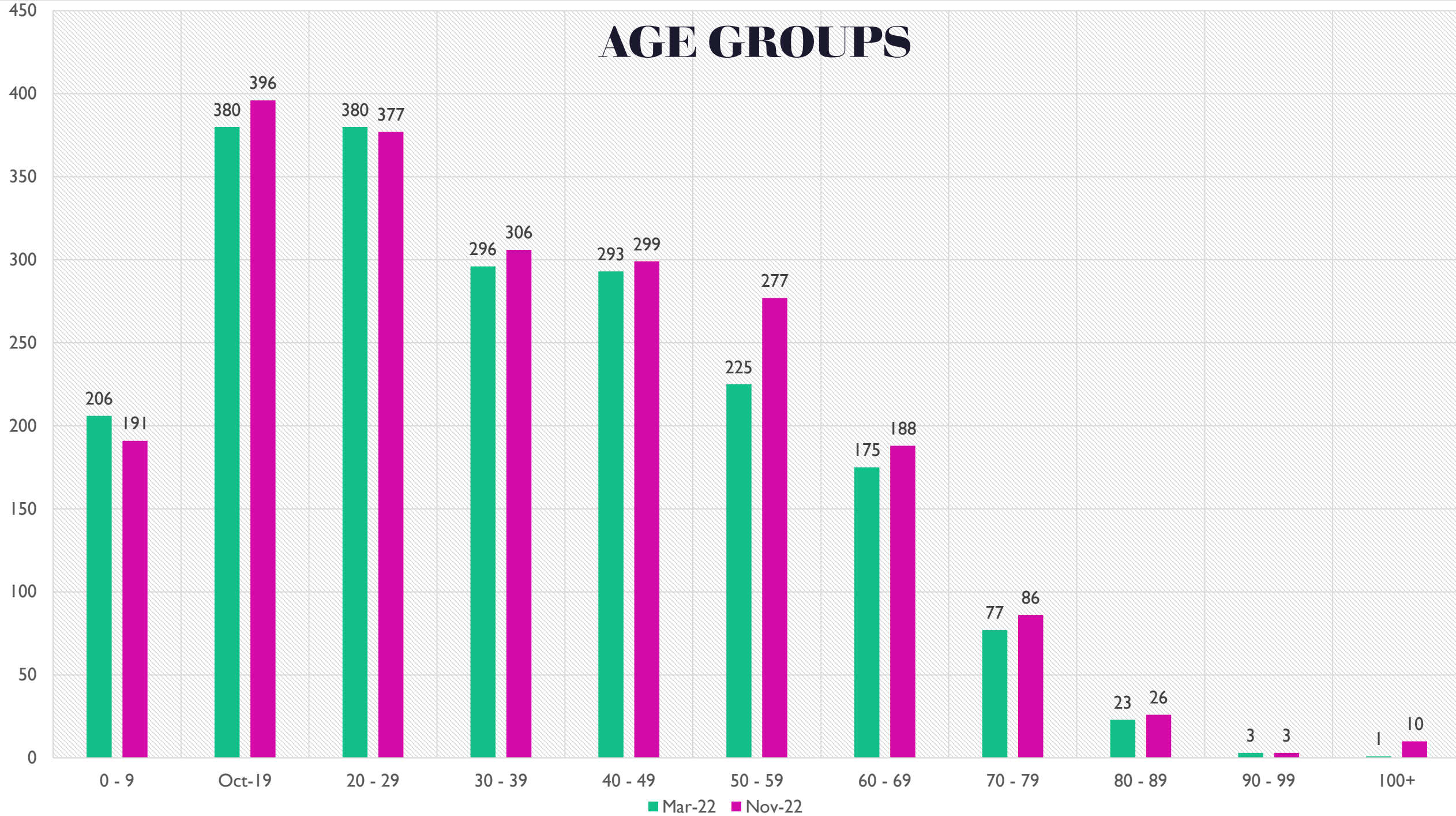
AGE

STATISTICS

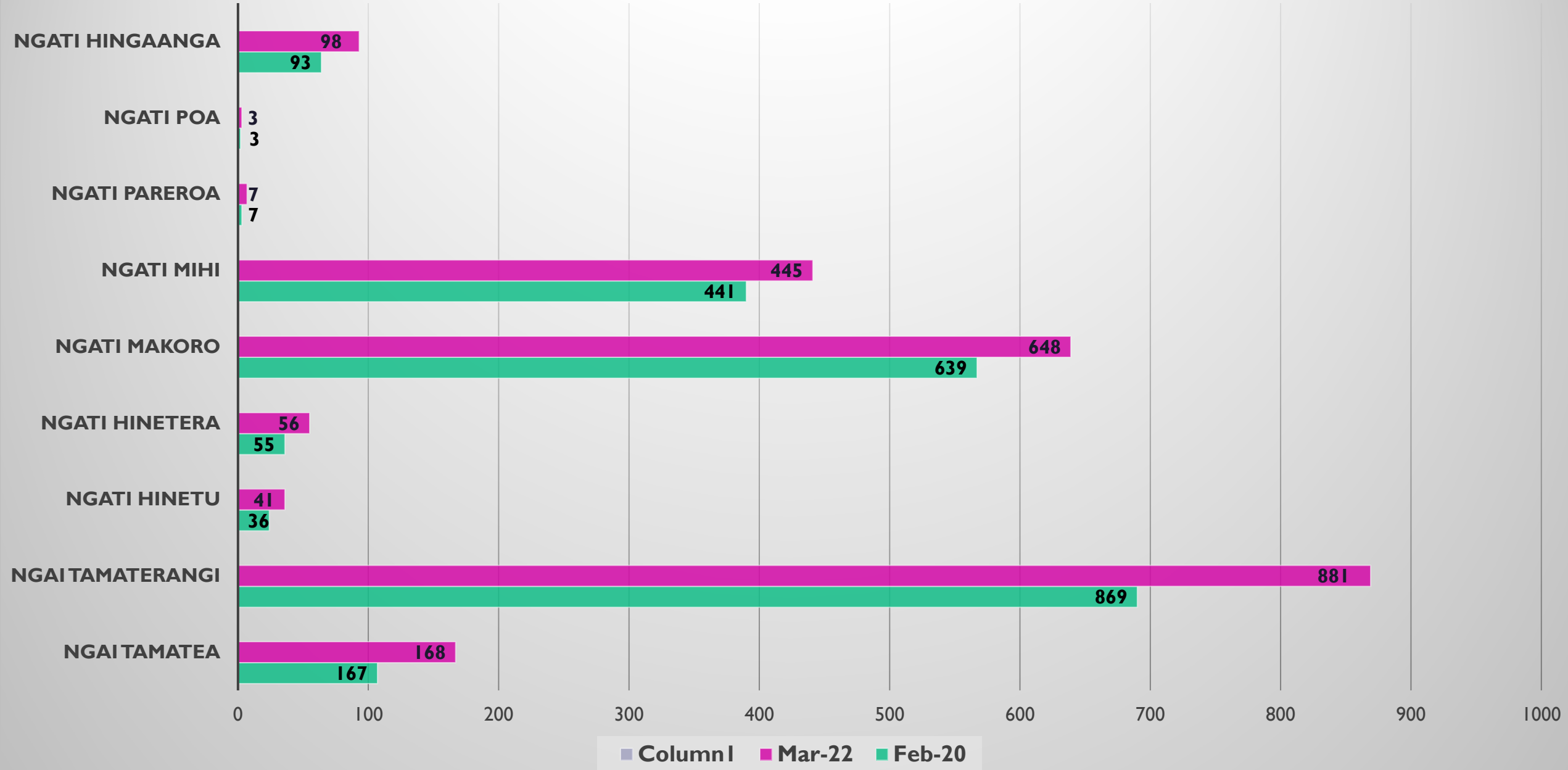
HAPŪ

MARAE

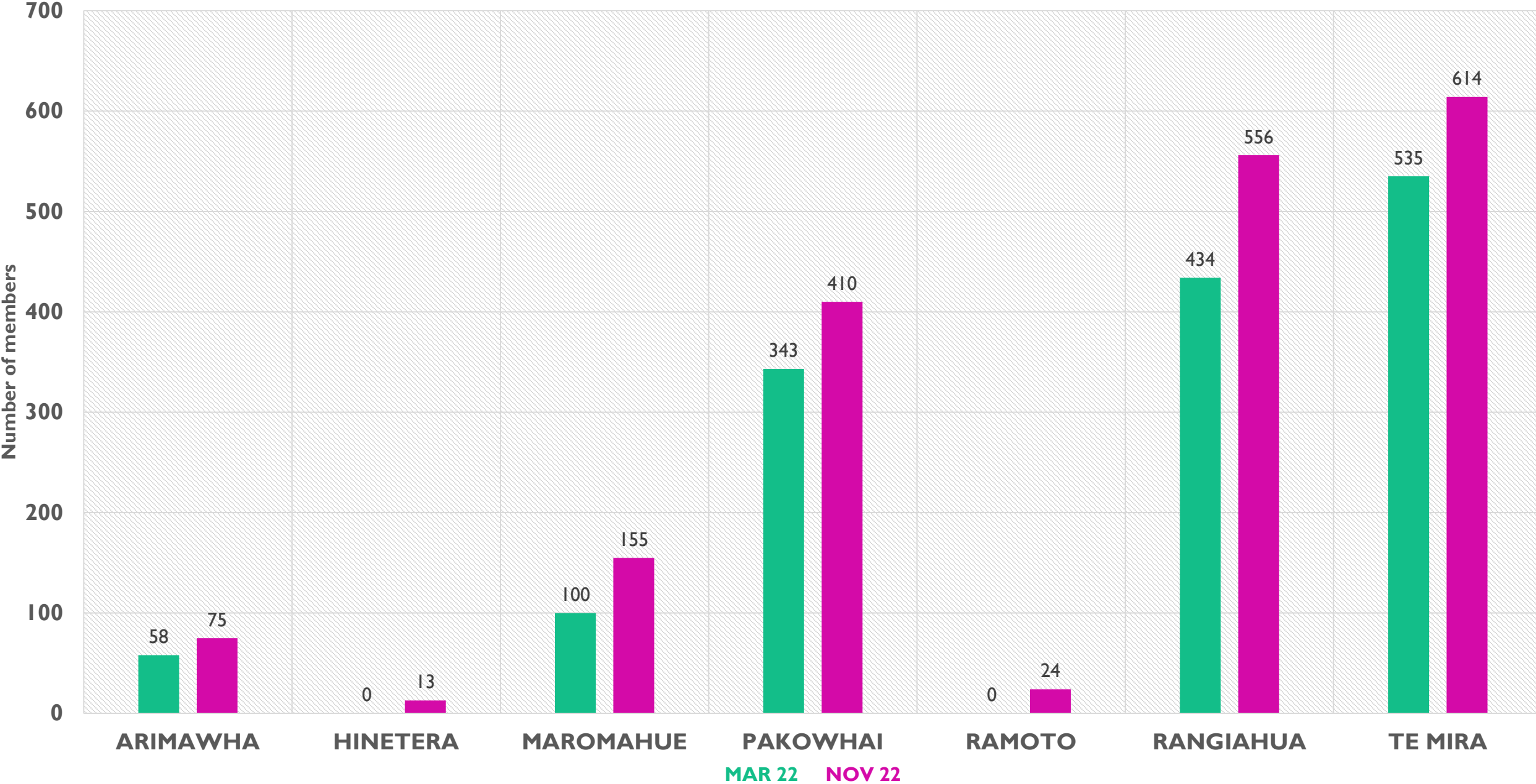
AGE GROUPS



HAPU



MARAE



SUMMARY

Overall, Nga Tokorima a Hinemanuhiri Trust is humbled and grateful for the continued support from our members and extended whanau and look forward to increasing our numbers and our engagement in the coming year and for the future.

“He ao te rangi ka uhia ma te huruhuru te manu ka rere ai”

Deferred Selection Properties (DSPs)

NTAHT expressed an interest in 19 DSP properties:

RURAL

Mangapahi Road, Mangapoike (11306)
103 Huramua (*Huramua*) Road, Wairoa PF 1892
207 Awamate Road, Wairoa PF 1893
Wharekopae/Pembroke Roads Wharekopae PF 882
Ruapapa Road, Ardkeen PF 1499

RESIDENTIAL

10 Mackley Street, Wairoa PF 925
5 Scott Street, Wairoa PF 692
7 Scott Street, Wairoa PF 693
9 Scott Street, Wairoa PF 694
29 & 31 Scott Street, Wairoa PF 695
27-35 Kitchener Street, Wairoa PF 783
146 McLean Street, Wairoa PF 696

COMMERCIAL

Te Reinga Site (Former School) PF 1894
Te Reinga Site (Former School House) PF 1895
Cnr Kaimoana Street Airport Road, Wairoa PF 928
Cnr Paul Street & Queen Street, Wairoa (EIT) PF 1163
96 State Highway 2 ex Turiroa School, Wairoa PF 1543
158 Carroll St, Wairoa (North Clyde School) PF 1633
17 Otoko School Road, Otoko PF 1214

NTAHT had an exclusive interest in three DSPs:

Wharekopae/Pembroke Roads Wharekopae PF 882
17 Otoko School Road, Otoko PF 1214
Ruapapa Road, Ardkeen PF 1499

NTAHT withdrew interest in three DSPs:

Te Reinga Site (Former School) PF 1894
Te Reinga Site (Former School House) PF 1895
Mangapahi Road, Mangapoike (11306)
Cnr Kaimoana Street Airport Road, Wairoa PF 928

NTAHT declined to purchase two DSPs:

Wharekopae/Pembroke Roads Wharekopae PF 882 Purchase Price: \$75,000

17 Otoko School Road, Otoko PF 1214

Purchase Price: \$265,000

NTAHT is now in the final stages of purchasing thirteen DSPs with the following**Kāhui:**

TWTMT Te Wairoa Tapokorau Mai Tawhiti

TWTW Te Wairoa Tapokorau Whānui

THoNA Te Hononga o Ngā Awa

RURAL

Ruapapa Road, Ardkeen PF 1499

NTAHT Exclusive

Total Purchase Price: \$85,000

NTAHT to Pay: \$85,000103 Huramua (*Huramua*) Road, Wairoa PF 1892

TWTW

Total Purchase Price: \$232,000

NTAHT to Pay: \$116,000

207 Awamate Road, Wairoa PF 1893

TWTW

Total Purchase Price: \$43,000

NTAHT to Pay: \$21,500**RESIDENTIAL**

10 Mackley Street, Wairoa PF 925

TWTMT, TWTW

Total Purchase Price: \$50,000

NTAHT to Pay: \$16,667

5 Scott Street, Wairoa PF 692

TWTMT, TWTW

7 Scott Street, Wairoa PF 693

TWTMT, TWTW

9 Scott Street, Wairoa PF 694

TWTMT, TWTW

146 McLean Street, Wairoa PF 696

TWTMT, TWTW

Total Purchase Price: \$150,000

NTAHT to Pay: \$50,000

29 & 31 Scott Street, Wairoa PF 695

TWTMT, TWTW

Total Purchase Price: \$90,000

NTAHT to Pay: \$30,000

27-35 Kitchener Street, Wairoa PF 783

TWTMT, TWTW

Total Purchase Price: \$195,000

NTAHT to Pay: \$65,000**COMMERCIAL**

96 State Highway 2 ex Turiroa School, Wairoa PF 1543

THoNA

Total Purchase Price: \$345,000

NTAHT to Pay: \$172,500

158 Carroll St, Wairoa (North Clyde School) PF 1633 TWTMT, TWTW
Total Purchase Price: \$265,000
NTAHT to Pay: \$88,334

Cnr Paul Street & Queen Street, Wairoa PF 1163 (EIT) TWTMT, TWTW
Total Purchase Price: \$265,000
NTAHT to Pay: \$88,334

Total Purchase Price: \$1.605,000
NTAHT Total to Pay: \$695,00

Settlement date for purchase of all DSPs is June 30, 2022.

NTAHT will use Kāhui Beneficial Units (KBUs) to purchase the DSPs.

Management of DSPs

Ruapapa Road, Ardkeen will be managed by Ngā Tokorima a Hinemanuhiri Trust.

Joint venture partnership or limited liability company are the likely entity structures to be used to manage DSPs with shared interests.

A single entity to manage all shared DSPs is also being investigated.

Kāhui have received legal advice about entity structures from Chapman Tripp and Whaia Legal.

Business Scoping of DSPs

Business scoping of potential business models for our DSP properties is ongoing.

Various housing and accommodation options have been discussed for the Residential DSPs.

An educational facility is being discussed for the North Clyde School DSP.

An educational facility (agriculture, horticulture training etc) has also been suggested for the Turiroa School DSP. Other options being scoped for Turiroa include a Corrections Re-integration Housing facility, and a boarding house/ accommodation facility for workers in Wairoa (AFFCO, Trades etc.).

Alan Wilcox (Rakaipaaka, Rongomaiwahine) of Ahi Komau Ltd has been engaged by Tātau Tātau o Te Wairoa to do feasibility and business plans for these options. These are due mid-December.

Business options which allow for access to central government funding to help develop our DSPs are preferable.

Na Ira Heyder
NATHT Trustee

Mātauranga Marae Māori Ora Hinemanuhiri 2022-23

Four of our NTAHT marae: Arimawha, Hinetera, Pakowhai and Maromahue are taking part in a Ministry for Culture & Heritage funded archive kaupapa: Mātauranga Marae Māori Ora.

NTAHT applied for funding on behalf of the four marae and received a MCH funding grant of \$247150.00 for video production, archive preservation and website development.

Each marae received \$51445.00 for the purposes of holding five weekend wānanga where kōrero significant to their marae will be recorded and archived.

Each Marae, including NTATHT, received an archive equipment pack consisting of camera, laptop, local storage server and a scanner/printer.

Seven wānanga have been held to date, with the remainder rolling out over the next 4-5 months.

Selected video content captured from the wānanga will form part of a new Ngā Tokorima a Hinemanuhiri Trust website.

The project ends June 2023.









Mauri Awa, Mauri Whenua, Mauri Tangata be visible in all kaupapa

- **Nga Tokorima a Hinemanuhiri Environmental Relationship plan is recognised and portable**
- **Develop a comprehensive understanding of the lifecycles, impacts, threats of iconic species**
- **Ensure retention and continued exercise of tikanga, mātauranga, and practices by supporting pūkenga**



- **Enhance tikanga to support health and wellbeing of mahinga kai restoration and enhancement**
- **Explore Transfer of Powers Section 33 of RMA for In River Monitoring, Mauri Monitoring and Matauranga Maori**
- **Engage with Government through SERS agreement to build capability in Iwi Environmental Planning**
- **Develop Benchmarks, Limits and Target, Regional and Local Position Statements on Water, Land, Air, Sea for the oncoming Climate Change, Biodiversity and Water Sovereignty and LGA reforms**
- **Develop Matauranga Framework driven by Mauri Tangata**
- **Create Bylaws within Te Rohe o**

Hinemanuhiri

- **Strategic Plan forms the basis of the Overarching Environmental Plan for Nga Tokorima a Hinemanuhiri.**
- **Support Rangatiratanga of the Waterways alongside Kai Tahu - consolidation**
- **Wananga with each marae to extend on Strategic Plan**

Recommendation: To seek funding to write a detailed Iwi Environmental Plan with policies and objectives over the Natural Resources within our Rohe.