

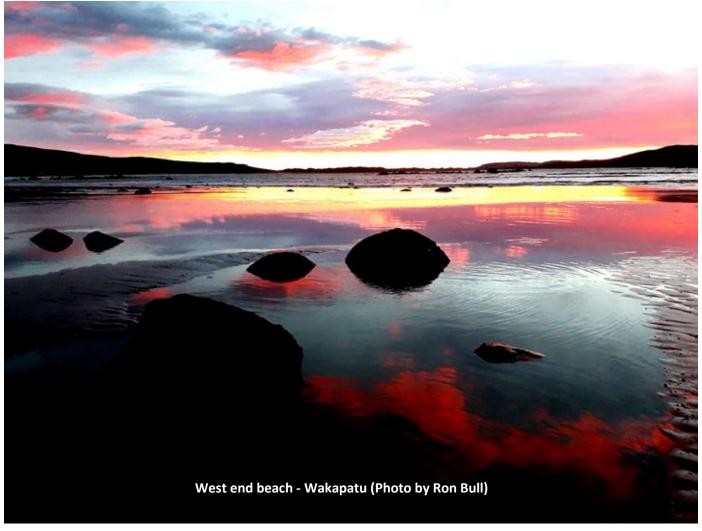
# ŌRAKA ĀPARIMA RŪNAKA INC. ANNUAL REPORT JULY 2018—JUNE 2019



**Front Cover:** Looking down over Taramea from on top of Titiahi which locals call beacon hill. Titiahi refers to the muttonbird sky when the titi fly past thick in the sky and to the red sunsets that can be seen from this height.

**Below:** Whitebait stands along the Aparima River, looking down river from the urupa. Oraka Aparima's stand is slightly upstream from here.





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#### Aims and Objectives:



- To provide for the well-being of Ngāi Tahu Whānui within our area with administrative assistance, guidance and management in Spiritual, Cultural, Educational, Moral, and Social and Economic aspects of life.
- To work as Kaitiaki (Guardians) with dedication in the field of Resource Management so that
  present and future Ngāi Tahu and all New Zealanders are assured a clean sustainable managed
  environment in which to live.
- To uplift and support Ngāi Tahu as Mana Whenua and to accept our host responsibilities by offering manaakitanga where appropriate to other Ngāi Tahu, Māori individuals and groups living within or visiting our region.
- To develop our Marae Complex so all the above can be carried out where we may pray, rise tall in oratory, weep for our dead, sing and dance, hold meetings, and house our guests etc. To know that here we belong and have a right to be heard and that this is the standing place of our present generation and will be the standing place for generations to come.
- We offer Information and Advice services from our Riverton Office/Resource Base which is accessible to all in the community.
- We have instigated 'Whānau Development' Days / Hui and Wānanga in Riverton and Colac Bay.
- We awhi young and old and often include lwi from other areas.
- We encourage the wider community to participate offering Cultural experiences through Art and Theatre, Concert, Kai and Marae visits.
- We continue to work in the demanding roles of Resource Management and the management of Customary Fisheries working with local groups, councils, local and government bodies etc.
- We are endeavouring to meet the many needs of Ngāi Tahu Whānui, plus the many others, who constantly seek our input, help and advice.

#### Oraka-Aparima Rūnaka Inc.

will endeavour to provide for the continuing growth
of the cultural, spiritual, social and economic well-being of
Ngāi Tahu Whānui within our rohe in an environment of excellence.





#### ŌRAKA APARIMA RŪNAKA INC.

## Annual General Meeting held on Sunday 11th November, 2018—10.00 am

#### At Takutai o Te Titi Marae, Ōraka - Colac Bay

Mihimihi / Karakia -Greetings Our Vice Kaiwhakahaere - Stewart Bull - welcomed and thanked everyone for coming along which was follwed with a karakia by Gary Davis.

#### Kei konei— Present

- Stewart Bull
- 2. Ann Wakefield
- Riki Dallas
- 4. Karina Davis Marsden
- 5. Raniera Dallas
- 6. Darren Rewi
- 7. Jane Davis
- 8. Muriel Johnstone
- 9. Shona Fordyce
- 10. Rangimaria Suddaby
- 11. Kiri Howell
- 12. John McRae
- 13. Rewi Davis
- 14. Sue Crengle
- 15. Teina Wilmshurst
- 16. Lynley McKay
- 17. Alex Taurima
- 18. Gary Davis
- 19. Jade Maguire
- 20. Stuart Ogilvy
- 21. Phil Fluerty
- 22. Joan Fluerty
- 23. Terry Nicholas
- 24. Tana Cooper (ringawera)
- 25. Marama Cooper (ringawera)
- 26. Cathy Onellion

Whakatahinga
Ohorere Tikanga
-Emergency
Evacuation
Procedure

The evacutaion procedure was explained for those who are unfamiliar with the procedure in the event of an emergency during our hui:

**For Fire** - We will exit the building and meet up by the containers down the back. **Earthquake** - We will meet under the tables and assess the situation. Please assist anyone who may require help.

#### Tono aroha— Apologies

- Sandra Cook
- 2. Dene Cole
- 3. Vera Gleeson
- 4. Tāne Davis
- 5. Tracey Wright -Tawha
- 6. Royd Crengle
- 7. Ellen Pe'a
- 8. Jane Kitson
- 9. Joan Thomas
- 10. Raniera Dallas (late arrival)

**Moved by** Shona Fordyce that the apologies be accepted.

Seconded by Lynley McKay

Carried

## Maumahara - Memoriam

- 1. Members stood in remembrance of those who have passed away recently and others who have not been recorded.
  - Joanne Lonneker
  - Special acknowledgement of Armistice Day and all the service men and women.

# Whakatuturu o nga meneti— Confirmation of minutes

## 2. The minutes of the previous Oraka Aparima Runaka Inc. AGM held 8th October 2017 were read.

#### **Matters Arising**

- Query and clarification sought re: a Motion by Sandra Cook to accept the recommendation for Geraldine Brookman and Riki Dallas was incorrectly recorded as Not Carried - Amend to Carried required.
- The error was confirmed by two Executive members Sue Crengle and Ann Wakefield who were both present at 2017 AGM hui.

#### **Motion:**

Moved by Stewart Bull to amend the error Seconded by Teina Wilmshurst Carried

#### Motion:

Moved by Stewart Bull that the AGM minutes from 8th October 2017 be accepted as a true and accurate record with one amendment to be made. Seconded by Riki Dallas Carried

#### Te Purongo o te Kaiwhakahaere -

3. Copies of the 2017 - 2018 were circulated for perusal

#### Chairperson's Report

Vice Chairperson - Stewart Bull, presented the Chairperson's (Sandra Cook) report in her absence.

Motion that the Oraka Aparima Rūnaka 2017 - 2018 Annual Report be formally adopted and the Chairperson's report be accepted.

Moved by Stewart Bull Seconded by John McCrae

#### Carried

#### He Purongo o te Kaitiaki Moni -

#### 4. Presented by the Treasurer - Sue Crengle and Kaihautu - Riki Dallas

#### Financial Report

It was noted that the Runaka had received a Qualified Report from the auditor - the 2 main reasons being:

- Real McCoy parent company delay in receiving accounts.
- Plantings Rarotoka & Te Koawa. Quantification of investment.

The new auditor took longer than usual so we need to consider a possible increase in their fee next year due to the lengthy process of auditing our books.

The quantitive audit was based on the properties e.g. how many trees were planted / how many people were involved in planting etc.? We've never kept track of that previously but as part of the process, the auditors are asking for every little detail.

- Stewart "Te Koawa is owned by Te Waiau Mahinga Kai Trust and is not tribal land as stated under Property, plant and equipment on page 8."
- Clarified by Ann From a legal perspective, it's not officially owned by the Trust."

#### 5. Auditors financial report for the 2017-2018 financial year

Consolidated performance report - This report looks at 3 completed, audited accounts based on the Consolidated Performance of:

- Oraka Aparima Incorporated Society
- Oraka Aparima Holdings Company
- Combined Oraka Aparima Inc. and Oraka Aparima Holdings

#### 6. Riki Dallas gave a summary of our finances for the year

We need to remember that the deposit of \$1.2 million (Te Pūtea Tautoko) distribution from TRoNT was a one off payment that was deposited into the Oraka Aparima Inc. Society account in December 2017 and then transferred to our Holdings Company for investment.

During the year we received pūtea from grants, donations and reimbursements for several projects: Rarotoka, Mahi Toi, Mātauraka, Whakaoraka and Te Kōawa o Tūroa.

Motion that the 2017- 2018 Annual Accounts for Oraka Aparima Runaka be formally adopted.

Moved by Sue Crengle Seconded by Darren Rewi Carried

#### 7. Appointment of Auditor

The Treasurer and Kaihautu expressed some concerns they'd encountered with a junior auditor and related costs with the new Auditor.

Recommended by Riki Dallas that the appointment of an auditor be put on hold for now and that the Rūnaka / Executive put our annual audit up for tender instead.

Motion that the Treasurer and Executive review the current Auditor costs per level of service and seek expressions of interest for a new Auditor based on a 3 year service term.

Moved by Terry Nicholas Seconded by Lynley McKay Carried

# Appointment of TRoNT Representative and Alternate

**8. Appointment Committee** – Stewart Bull, Lynley McKay, Shona Fordyce and Kiri Howell.

Discussion on the proper processes according to the constitution ensued following instructions from the Chairperson but as there was only one nomination it did not require a vote but still required a motion to validate the process and endorse the successful applicant.

Riki Dallas advised that only one nomination had been received for each vacancy, both of which met all the criteria.

Recommendation by Stewart Bull that a motion formally endorsing the candidates be passed.

#### a) Oraka Aparima Rūnaka Representative to the table of Te Rūnanga o Ngāi Tahu

• Re-election of Ann Wakefield - the only nomination for this position.

Motion that Ann Wakefield be accepted as the Representative to the table of Te Rūnanga o Ngāi Tahu for another 3 year term.

Moved by Terry Nicholas Seconded by Gary Davis Abstention: Ann Wakefield

Carried

#### b) Alternate to the Representative

Kiri Howell was the only nomination for this position.

Motion that Kiri Howell be appointed as the Oraka Aparima Alternate to Te Runanga o Ngāi Tahu . Moved by Shona Fordyce Seconded by Darren Rewi Carried

#### Nga mea katoa—General business

#### 9. Resignation of Chairperson

Stewart Bull informed members that Sandra Cook had resigned. He acknowledged Sandra for all the mahi she had done for the Rūnaka and voiced his appreciation for her fine effort.

#### **Motion:**

That Sandra Cook's resignation as Chair be formally noted and a letter of thanks be sent.

Moved by Sue Crengle
Seconded by Kiri Howell
Carried

#### a) Chairperson Vacancy

The Executive has discussed this and as set out in the Constitution, proposed that the Vice-Chair continue to fill this role and an election be held in February 2019 to allow time for members to be informed and give them the opportunity to participate in the election process. Further discussion to be held over to the General Meeting Agenda, to follow the AGM.

#### b) Honorarium

Executive - A proposal from one of the members to change the current honorarium payment for Executive members to a payment for those attending Executive and General Monthly Meetings. The current rate is \$21,000 per annum, collectively.

Thoughts are that the current arrangement isn't working and is unfair to those who consistently attend hui and do all the mahi compared to those who don't regularly attend. To encourage the Executive to attend, it is proposed that it be changed to a 'Hui Fee' instead. Those who attend will receive a 'Hui Fee' plus travel allowance (72c. km up to \$200) however, you will receive nothing for non-attendance and receive a reduced fee if you phone in.

On average, the Executive meet 12 times per year and general monthly is 10 per year. The number of meetings would be capped at 25 per year per person so we aren't creating hui just to receive a payment. It will be at the discretion of the Chair and the Kaihautu.

Office bearers – Chair, Deputy Chair, Secretary and Treasurer will receive more due to extra commitments and mahi e.g. the Chair will receive the highest amount while the Deputy, Secretary and Treasurer will receive 2/3 of the Chair's payment and the remaining Executive will receive 1/3.

Generally, portfolio holders will be offered a meeting fee so therefore they will be paid in accordance with the number of portfolios they hold plus mileage to attend hui etc. This proposal (honorarium/meeting fee) has been discussed at Executive level and was turned down so has been brought forward.

#### c) Constitution

A lengthy discussion followed regarding the Constitution and how the fee is determined / distributed. According to the previous AGM minutes, the Constitution was to be reviewed and revised but has not happened so there could be a motion to follow through and hold a new wānanga to review our Constitution.

#### Constitution Review - Paper to be circulated

- <u>Terry Nicholas</u> Consider review of Constitution wananga in February / March.
- Kiri Howell Facilitator for review of Constitution to keep us informed.

Motion that this be considered and more open to further discussion before a decision is made.

Moved by Lynley McKay
Seconded by Shona Fordyce
Carried

## Hui whakamutunga - Conclusion

The Oraka Aparima Inc. AGM was closed at 10.50 am by Stewart Bull who invited members to stay for the Oraka Aparima Runaka Holdings AGM and Oraka Aparima Runaka General Monthly hui to follow.



# Oraka Aparima Runaka Holdings Company Annual General Meeting 11th November 2018 11.00 am

#### Timatanga— Start

Stewart Bull started the hui with a mihimihi and then handed it over to the Acting Holdings Chair – Kiri Howell.

#### 1. Oraka Aparima Rūnaka Holding Company AGM

Kiri Howell introduced herself and fellow directors: John McCrae and Rewi Davis who were also in attendance.

Kiri acknowledged the outgoing Chair - Ron Bull Jnr for his years of service and also other board members and their roles: Geraldine Brookman - legal matters and, Rewi Davis and John McRae.

She then reported on the progress of the Holding Company over the past year, having operated previously on a fairly passive investment basis. Kiri proceeded with an overview of what they've accomplished and all the mahi involved in getting Oraka Aparima Holdings on track.

Oraka Aparima Holdings are charged with growing the pūtea so that we can invest in our whānau by taking a low to medium risk approach. A financial advisor from Craig's Investment has recently been brought on board.

- Terry Nicholas Need to be investment ready to meet potential opportunities and new things coming with the tribe.
- John McRae Balance. Risk commensurate investment SIPO. Many opportunities NZ wide. Medium risk/medium term moving towards direct investment in business/commercial operations. Some control/governance representation required. Other benefits e.g. employment etc. Allocated funds invested are earning 8-9%; we are happy with this.
- Karina Davis-Marsden "What do you feel has been the greatest challenge for the board over the past 12 months?"
- Kiri Howell "Communication, we could be utilising tools like ZOOM or Diligent to enhance communication and participation."
  - A Strategic Planning hui is proposed for earlier this year as well as looking at a programme for professional development.
- Rewi Davis "We're building foundations and aligned our thinking."

• Lynley Mackay - "There's been a lot of positive movement in the last 12 months. Congratulations."

#### 2. Financial Report – Presented by John McRae and Kiri Howell

#### Motion:

That the OAR Holdings Ltd Annual Consolidated Accounts for 2017-2018 be formally adopted.

**Moved by Terry Nicholas** 

Seconded by Karina Davis-Marsden

Carried

#### 3. Appointment of OAR Holdings Chair

With the resignation of Ron Bull Jnr, the Holdings Chair position is vacant. Directors have advised they unanimously endorse Kiri Howell to step up into this role and remain Chairperson for (2 years).

#### Motion:

Oraka-Aparima Runaka Inc. as the Shareholder Representative formally appoint Kiri Howell as the Chair of Oraka-Aparima Runaka Holdings Ltd.

Moved: Stewart Bull Seconded by Riki Dallas

Carried

#### 4. Re-appointment of Directors

There was a general discussion around the length of terms for some of the current Directors and clarification whether they held an interim 1 year or full term 3 year office. It was agreed that further thought needs to be given to the provision of secretariat services, staff eligibility, and constitutional requirements as no formal policy has been developed to provide guidance.

- Rewi Davis (2years)
- John McRae (2 years)
- Geraldine Brookman (3 years)
- Riki Dallas (1 year)

#### Motion:

That Oraka Aparima Rūnaka Inc. – as the Shareholder Representative – formally appoint Geraldine Brookman as a Director of Oraka Aparima Rūnaka Holdings Ltd. for a 3 year term and make an amendment to Riki Dallas's appointment for a 1 year term in the interim.

**Moved by Jane Davis** 

Seconded by Darren Rewi

Carried

#### 5. Other/Future Directors

As previously identified, the Executive would like to recommend Lana Winders as a Director for whanau consideration.

Kiri felt that the Holdings had a full complement and had already developed their investment strategy for the year. A new Director coming on board at this stage might be disruptive. It was agreed that further discussion between the Executive and Holdings need to occur to progress.

#### 6. Acknowledgement of Outgoing Chair

Sue Crengle suggested a formal letter of thanks be extended to Ron Bull jnr.

### Whakamutunga - Conclusion

The Oraka Aparima Holding Company AGM concluded at 11.32 am.

#### **MAUMAHARA**

Jane Davis 1930 - 2019





Mo tatou, a, mo ka uri a muri ake nei – "for us and our children after us"

This was our Mum's life slogan – she believed in it and lived by it.

This Whakatauki embodied everything that Mum held dear to her heart, her passion for her Runaka, Iwi, Titi Islands, Conservation, Arts and her Whanau.

Some of Mum's greatest accomplishments in her lifetime were her election to the Ngāi Tahu Trust Board, her contribution to negotiating Te Kerēme and seeing the return of the Crown Titi Islands to Ngāi Tahu ownership and the completion and passing of The Ngāi Tahu settlement Act.

Mum was also extremely proud and passionate about the eradication of kiore from both Putauhinu and Rarotoka Islands and then the return of our taonga manu to these Islands.

The negotiation and setup of Te Kōawa Tūroa o Takitimu was another great accomplishment of Mum's. She had the foresight to see this ongoing project as another means to the development of our Mahika Kai values. As well the various other opportunities that this site could and does offer.

Mum was forward thinking, and keen to try anything that might improve the ever-changing world we live in, such as new technologies and sustainable methods for Titi Harvesting, Conservation and Mahika Kai practices.

In 1999 Mum was recognised for the mahi she had done and was made a Member of the New Zealand Order of Merit for her services to the community and to Ngāi Tahu.

Through all of this Mum still had the time to be an awesome Mum, Grandmother and Aunty. She was extremely proud of her whanau. There was another side to our beautiful Mum as well, she was so much fun! Loved a good laugh, she was an avid Reader, a great Cook, Gardener, Crocheter, and enjoyed a quiet wine or vodka and orange! These are the simple beautiful things that we miss about our Mum. Never one to be underestimated, Mum could also tell you off in her beautiful quiet way - one very lovely DOC worker stated at Mum's tangi that Mum offered her advice but in actual fact it was a telling off in the nicest possible way!

Looking towards the future and what Mum would say to us moving forward as Ngāi Tahu Whānui.

Here is an excerpt from an article in Te Karaka where Mum said "I believe the long-term future of Ngāi Tahu is in remaining together as one people. There is strength in numbers. To split apart weakens the whole system."

Mum left us this legacy – what we do with it now is up to us. Nga mihi, Karina, Tane & Rewi x

## **Your Executive Committee**



Above: **Stewart Bull Chairperson** 



Above:
Ann Wakefield—Secretary and Representative to the table of Te Rūnanga o
Ngāi Tahu



Above: Tracey Wright-Tawha Vice-Chairperson



Above: Riki Dallas - Kaihautu



Above: Karina Davis - Marsden



Above: **Lynley McKay - Treasurer** 







Left: **Darren Rewi** 

# PORTFOLIO REPORTS



## Öraka Aparima Rūnaka Kaiwhakahaere Report 2019

- Stewart Bull
- Fiordland Marine Guardian
- Te Āo Marama Inc.—TAMI

#### Öraka Aparima Rūnaka Kaiwhakahaere Report 2019

Rau Rangatira mā, tēnā koutou, tēnā koutou, tēnā koutou katoa. Te mea tuatahi: Me mihi ki te runga rawa, nānā nei ngā mea katoa. Te mea tuarua: Me mihi ki te iwi. Tēnā koutou, tēnā koutou katoa.

Well another year has past us by.

Kei te mihi aroha to all our whānau and to those who have lost loved ones over the past year. Kia kaha, kia maia, kia manawanui ki te whanau.

We all feel your loss, especially those who were active with mahi for the Runaka and working alongside us.

To all the whanau who've given their time to achieve the aspirations of the Runaka; a big thank you for all your efforts. I know that the gratitude does not always show through as it should or could, however, as your Chair, be assured that your efforts are very much appreciated. Many hands make light work.

Also to our staff, thank you all for your mahi over this past year; it is very much appreciated.

As time passes us by, we see people come and people go, changes of ideas, changes of attitudes.

However with this present line up of your Executive I see openness and a will to achieve the best possible outcomes for the sake of the Runaka

To be taking us into the future well placed to take advantage of those opportunities we may pursue or that may show themselves.

It is never an easy task to please all of the people all of the time, but we are determined to do the very best that we can with the pūtea, as it allows. Although we are comfortably placed financially, we still have to carefully consider the cost and benefit of the pūtea so as to achieve maximum benefit.

Oraka -Aparima Runaka Holding Ltd was formed to optimize profits and generate cash for reinvestment and distribution to the rūnaka. The monies managed by our Holding Company are funds of a charitable nature and therefore; the returns/distribution we receive from those funds must only be used for charitable purposes.

To maximise the returns on that pūtea our holding company have engaged Craig's Investment Partners to advise and invest funds in a portfolio of assets of various risk categories.

The Executive have developed a good working relationship with our Holding Company and are comfortable with the direction they are taking.

Our properties are currently ninety percent occupied by our own, so that's a good thing in my opinion. Although maintenance is an ongoing issue, I consider the properties to be generally in a reasonable state however, a little more focus is needed to bring them right up to scratch. We can only achieve these things as the dollars allow!

The korero about a new build for our marae is taking a little longer than I had anticipated however, I think we need to seriously consider the health and safety aspect of having people come and stay on our marae with the knowledge that Tangaroa has already come tasting the marae-ātea. This is a matter I would like us all to prioritize this current term. It has come to a must do situation, more than a nice to do situation.

Rarotoka is an ongoing focus for the Runaka and it's a great place and opportunity for those whanau who want some hands on experience in the mahinga kai area. Whether planting or weeding, it's an ideal place to reconnect with the natural environment and to feel the presence of our Tupuna and follow in their footsteps. We acknowledge Sandra's input and all the others who have given their time on this tāonga mōtu.

The same must be said of all the mahi that has gone into the upkeep and maintenance of Te Kōawa Tūroa o Takitimu. The place looks very well cared for. We must also acknowledge Meridian energy for their contribution of pūtea for Te Kōawa.

O'Koura - Although there is some mahi going on there from time to time, it appears to be lacking the attention we probably should be giving to this place.

The Marae grounds and buildings are all looking good but as mentioned before when Tangaroa came on to the marae-ātea; let us look for safer and higher grounds to re-establish our marae complex and in the meantime, maintain this place in a good state of repair, as has already been done.

Tauraka Waka - The building has had a bit of a make over and is looking good but we just need to get onto the landscaping, as we keep promising to do. It's a great venue for those smaller hui.

115 Palmerston Street - Great to see the carving shed being utilized. The whare tāonga is looking a bit unloved at the moment however, everything is tight and secure. It would be nice if we could encourage more participation in the kaitiakitanga of this place although, I am well aware that those who do spend their time doing the mahi here are stretched to the limit with other mahi also.

As I understand, the waka-ama group have been very active and so much so, that the waka has needed running repairs from all the use she has been getting. Great to see so much participation happening here. Just reminiscing when we brought the waka-ama to Murihiku. It was the first in the district but now I understand there's at least six. Good outcome as Oraka-Aparima Runaka were the trend setters.

As I sign off from this report, I must voice my every confidence that I have in our Executive: moving us forward with open minds, open ears, open eyes and no surprises. We undertake our mahi with the very best intention of achieving the maximum outcomes for the benefit of Oraka-Aparima Runaka and all those associated with us. United we stand, divided we fall.

Thank you to all of those who have: contributed financially, made funds available in one form or another and managed our funds for us - funders and accountants; it's very much appreciated.

Onwards and upwards whanau, kia kaha!

Mauriora

Stewart Bull QSM Chairman Oraka -Aparima Runaka Inc



#### Riki Dallas

- Kaihautū—General Manager
- Interim Director of Oraka Aparima Holdings Company

#### Kia ora koutou

On behalf of myself and the office, I would like to acknowlege the passing of our Kāhui Kaumātua - Aunty Jane Davis - whose presence we sincerely miss along with her vast knowledge and words of wisdom.

What a diverse role this is: from transferring a seal pup to a specific location, to setting up the whitebait stand, attending various hui, and most importantly; the care and management of the Rūnaka assets. Our office mahi can be unpredictable and change in an instant. I thank our staff for dealing with multiple requests and challenges that come through the office.

Ōraka Aparima Rūnaka are Kaitiaki over a large and diverse takiwa, with much of it in Conservation estate meaning that the environment is a priority which is evident in the ongoing regeneration projects at Rarotoka, Te Kōawa Turoa o Takitimu, O'Koura and other areas. This mahi has been generously assisted by volunteers of all calibre along with the work carried out at our Marae nursery.

Our Executive continue to work tirelessly, participating and responding to the many demands placed upon them.

The Holdings Company Directors have been very busy during the year. Kiri Howell was appointed Chair, and the development of a Strategy Statement and Investment Policy to align with the Incorporared Society expectations was completed. The appointment of Craigs Investment Partners to invest and increase our putea was undertaken so now, the future for the Runaka looks very positive.

Due to changes within the office, we contracted Aparima Accountants to carry out some financial tasks. This contract is due to finish with another option already sourced. The Rūnaka also appointed BDO Invercargill to carry out it's financial audit for this financial year.

I thank our staff, Executive, Kāhui Kaumātua, project leaders and many volunteers for their continual support and mahi during the year. Without your: input, guidance, and representation on behalf of the Rūnaka at numerous hui, events and activities; our Rūnaka would not be in the position it is now.

During the year, many of our members have taken the opportunity to enjoy stays at the house in Te Anau, the lodge at Te Kōawa Tūroa o Takitimu, and utilised our whitebait stand.

Lastly the development of a Strategic plan will highlight some exciting future opportunities for the Rūnaka and whanau. I'm sure this will also keep staff busy for another year or more.

Nā Riki Dallas Kaihautu – General Manager



#### **Tracey Wright-Tawha**

- CEO Ngā Kete Matauranga Pounamu Charitable Trust
- Deputy Chairperson Oraka Aparima Runaka
- Ōraka Aparima Rūnaka Executive Member
- Waiau Mahika Kai Trust Board

Web: www.kaitahu.maori.nz

Email: tracey.wright-tawha@kaitahu.maori.nz

Cell: 021 190 6626

#### Ngā mihi whanāu

A challenging and full year of activity for Ngā Kete Mātauranga Pounamu Charitable Trust. We worked hard to secure funding for three new service strand deliveries;

- **Te Waka Tuhono** a Rangatahi cultural resilience building programme engaging the great outdoors as a vehicle for Waka Ama, Waka Toi, Ngāhere Hīkoi, Kapa Haka and so forth. The funds were secured, the evaluation framework put in place and the implementation has begun.
- **Supported Youth Living** for youth transitioning out of Oranga Tamariki care. We have set up the whare, the health and safety and risk mitigation and currently have 3 youth living at the whare, supported by a great team. We work in partnership with Waihopai Runaka for the delivery of this service.
- Building Financial Capability Plus Taking whanau into a planning space where they learn to manage their funds and work to reduce debt. We work in partnership with Jubilee Budget Advisory Services to extend this programme.

In addition, we are expanding our very low cost access He Puna Waiora Wellness Centre services which currently extend five GP's (part and full time), five nurses, two rongoā on site practitioners, one acupuncturist and one off site Rongoā contracted provider.

We will be opening an onsite pharmacy under a collaborative partnership with pharmacist Steve Jo, extending pharmacy care and scripts at \$3 an item.

We currently have 3,769 patients with enrolments due to open again in September.

Ngā Kete Mātauranga Pounamu (Ngā Kete) is a MSD – Ministry of Social Development Level 2 Accredited Provider and has achieved Cornerstone Accreditation for medical services. We operate from a strong quality control approach and have an internal QA framework which sits over our operation.

Ngā Kete is in its nineteenth year of operation and is a finalist in the Westpac Southland Business Excellence Awards in the Not for Profit Sector.



Westpac Southland Business Excellence Awards

Southland

#### **2019 FINALIST**

Invercargill Licensing Trust Not for Profit Sector

Award

#### Member of the Oraka Aparima Runaka Executive Table:

It was my pleasure to be voted to the Executive table to the role of Deputy Chair. We have a great team and we have been highly committed to the business of the Runaka. Good change takes time but one outcome that I believe clearly signals we are working for the whanau is the removal of the playground at Takutai.

Taking down a play-ground can polarize views and we got them from all ends of various continuums but health and safety prevailed, whanau voted and we have made the grounds safer for whanau. This small example is but one of literally hundreds the table discuss and seek or progress movement on.

Executive Team Culture: We have purposely also worked to address how we function as a team. Meetings are forthright and respectful, and the sharing of dialogue and comment is expected. I may be at risk of being 'too fluffy' but we care about our collective representation and reputation as a team.

We have worked on (to mention but a few things):

- Strengthening our relationship with our Holding Company
- Reviewing Holdings Terms of Reference
- Creating a process for Oraka Aparima Runaka application endorsement
- · Strengthening our financial practices
- Setting a robust budget
- Range of Te Ao Marama projects, water issues, land use
- · Heavily committed to the Hui a lwi working committee
- Strong commitment to Te Kōawa Turoa o Takitimu investing in excess of \$60,000 over the last two years
- Ongoing investment in Rarotoka restoration strategy
- Maintenance of our Properties ongoing work required
- Commencement on the Oraka Aparima Runaka Strategic Plan
- Reviewing our needs are we fit for purposes
- A range of health & safety matters, from signage to gear safety
- Representation with community and local council stakeholders

It is full and rewarding work and I believe, you the members, have a good team, who need to continue to be enabled to make ground.

## Waiau Mahika Kai Trust – Te Runanga o Ngāi Tahu appointment endorsed by Oraka Aparima Runaka:

The Waiau Mahika Kai Trust looks at environmental issues for the Waiau catchment area and is most commonly acknowledged for its relationship to Te Kōawa Turoa o Takitimu. Oraka Aparima Runaka currently lease Te Kōawa Turoa o Takitimu and aim via its lease terms, to continue the work required to maintain the site and aspects of the whenua restoration.

Ngā Kete Mātauranga Pounamu managed the site for a period of four years some time ago and I developed a deep appreciation of the area and latterly (recently exited) Sandra Cook and her partner Cathy Onellion were resident at the site, progressing walk ways, pig capture, vegetation clearing and so forth, to good effect.

The Waiau Mahika Kai Trust has over the last year been committed to reviewing its future purpose as a Trust and where to focus its energy and modest reserves. At this point it too seems aligned on redeveloping a strategy and clarity of operating focus but much work is yet to be progressed.

The Chair is expertly facilitated by Gail Thompson. Along with myself, Sandra Cook is an active participating member with our Meridian colleagues Andrew Feieraband and Hamish Cuthbert.

I was privileged to meet a number of the early Trustees and to spend time at Te Kōawa Turoa with both Aunty Jane and Aunty Betty who ignited my love for this slice of paradise.

I also have early memories of bush walks and opossum stories from my Dad who grew up in the Fiordland area and walked for years the various ranges and navigated the many water ways. Love this area, where in Te Anau my grandparents built in the 50's the first general store from rough sawn wood.

#### In closing:

I'd like to thank my fellow Oraka Aparima Runaka Executive table members for the hours spent in meetings and the dedication to making a difference.

To our Holding Company Directors – thank you for your efforts and for being open to connecting frequently and for growing and protecting our resources.

To the Oraka Aparima Runaka members, ngā mihi koutou. Your active engagement is key and I'm hopeful we will see a range of activities on our calendar that provides increased opportunity for your participation.

To the Oraka Aparima Runaka office staff – thank you for your work and also ensuring that callers are treated with respect and care - this is a key Oraka Aparima Runaka value; and manaaki, is how we roll as a Runaka.

To my Board of Trustees at Nga Kete Mātauranga Pounamu, Chair Greg Fordyce, Sally Wast, Neville Cook, Lesley Rewi and (the late) Jane Davis, thank you for your guidance and belief that we can dare to lead out on Maori hauora.

Tracey Wright-Tawha



#### **NKMP He Puna Waiora Wellness Centre**

"Come on Whanau – Do the test, Bowel Screening Saves Lives"



#### **Ann Wakefield**

- Secretary of Ōraka Aparima Rūnaka
- Te Rūnanga o Ngāi Tahu Representative
- Iwi Governance Committee, Southern District Health Board
- Ōraka Aparima Rūnaka Executive Member

#### Tena koutou

A challenging year of change, growth and rebuilding. The end of 2018 saw a number of departures from our Rūnaka Executive and we commenced 2019 with elections for a new Chair, Vice-Chair and Treasurer. We welcomed (back on board) Stewart, Tracey and Lynley. I was re-appointed as your Representative to Te Runanga for another 3 year term and we have a new Alternate Kiri Howell who has also taken on the Chairs' role with OAR Holdings.

We were all sidelined by the loss of our ataahua Taua Jane, who was instrumental in encouraging me to stand for the Representative role. I miss her mentorship and presence every day.

Te Rūnanga meetings have shifted to a Thurs/Friday configuration with Saturday's available for strategic Wananga. There has been some concern expressed that this could be more limiting for those considering standing for these roles, particularly younger pakeke as it does necessitate more leave from paid employment.

With a number of new representatives at Te Rūnanga there was a re-population of Komiti and I stepped down from Te Here, remaining on Audit and Risk which has recently taken on increased responsibilities under our monitoring and risk functions.

Some of the key work streams for TRARC have included:

- Review & refresh Risk Framework (developed 2011)
- Insurance Review
- Strategic Risks/Operational Risks/Internal/External
  - ◆ Innovating opportunities while balancing upside, downside
- Appointment of Chief Risk Officer Annalise Elstob

Ka Haea Te Awa. 20 years post-Settlement, evaluating where we have come from, what's on the horizon and determining our strategy to get there. The 5 work streams of Haea Te Awa are:

- Investment Strategy (Investment Charter)
- Regional Development
- Distribution
- Universal Value Creation
- Pou Whenua

Whai Rawa. Our lwi savings scheme continues to be extremely popular and it now has more than \$88 million in managed funds. Logistics are being finalised for a move to investor choice in 2020, which means members will be able to choose between different investment funds.

As part of the organising committee, it is a real privilege for Nga Runaka ki Murihiku to be hosting the most important date on the Te Runanga calendar - Hui-a-lwi - at Stadium Southland 22nd. - 24th November 2019. A celebration of all things Ngāi Tahu - I want to encourage you all to attend so that

you can have your say and also hear what has been happening tribally over the last year. It is also a brilliant opportunity to meet the TRoNT and Holdings board members.

In my opinion, all organisations/groups/boards/whānau need a kaupapa that unites everyone to work together to achieve the best outcome. I believe there are two major issues that will affect us on a local and global scale and it is timely we have adopted tribal strategies 'He Rautaki mo te Huringa Ahua o te Rangi – Climate Change Strategy'; and 'Te Kura Taka Pini' – Freshwater Strategy'. We will all play a part in the decision to put a stake in the ground about Ngāi Tahu rights and interests with water. I am excited by what lies ahead of us and look forward to sharing your views at our Governance table in the upcoming year.

Mo tātou, a mo, ka uri, a muri ake nei.



Above: Ann and Kiri Howell (alternate to the OAR rep. and Chair of OAR Holding Company).



Ann's aunty Ann Nordin - Muriel's sister - who resides in Malaysia is seen here with her grandson during a brief holiday in Te Anau.



#### Lynley MacKay

- Ōraka Aparima Rūnaka Executive Member
- Treasurer
- Maori Advisory Komiti Corrections
- Maori Advisory Group Police
- Tangata Kaitiaki

Tena a koutou e te whanau

"He aha te mea nui o te ao?"
("What is the most important thing in the world?")

"He tangata, he tangata, he tangata!" (It is people, it is people, it is people!)

It is with great sadness that we've had to say goodbye again to whānau. It is never an easy thing to let go of the ones we love so dearly. 'They may have gone from sight, but never leave our hearts.' Remembered always with love.

"Kua hinga te totara i Te Waonui-a-Tāne." (The totara has fallen in Tāne's great forest.)

Thank you to the members who took a vote of confidence and voted me into the role of interim Treasurer on the Executive Committee at our General Monthly Hui in February. Not something I had thought about being involved with at that time but once I got my head around it, I decided I was going to make the best I could of this situation.

The knowledge I bring from my time in the office to the executive table is extensive and has already been called upon many times. One of my first jobs as treasurer has been to implement a budget. This has been very challenging and long overdue. Watch this space.

I feel it is appropriate to take this opportunity to thank our Accountants for everything they do and provide for our Rūnaka - their advice, expertise, work and dedication. All of this is appreciated and valued.

Thank You.

"Ehara taku toa, he takitahi, he toa takitini."

My success should not be bestowed onto me alone, as it was not individual success but success of a collective.

#### Maori Advisory Komiti - Corrections

There actually isn't anything happening within this space. Corrections approached the Police to see if they could join into our Māori Advisory Group hui to give them some help and guidance on where we are all heading, to see if we could all walk the same path – however other Rūnanga involved in the MAG hui weren't keen for this to happen and we are back to having no hui to progress anything. Individually I guess some things are progressing. We have always had a great relationship with Corrections and will continue to get them to awhi us with the growing of plants and the such like. Let's hope the 2019/20 year brings us some change and a chance to move forward.

#### Māori Advisory Group - Police

There is always so much to report on here as there is always so much happening.

The big news is that Inspector Joel Lamb vacated his position as the Southland Area Commander and has taken up another position in Dunedin. His position was advertised and it is very pleasing to know that he has been replaced by a local lad, Inspector Mike Bowman. Mike has made it clear that he will

One of our hard working Riverton / Aparima boys in blue has moved to Invercargill to further his career, which means we have a new 'copper' in Riverton. We wish Kelvin Templeton well with his move to the Invercargill station and welcome Nigel Peterson to our area. Nigel's wife is Ngāi Tahu, so I am sure we will gather them into the folds.

The original 'Turning of the Tide' prevention strategy has come to its 5 year conclusion which doesn't mean the structure itself has; it just means that there are new things on the horizon. This will come in the format of a new design and structure called "Te Huringa o Te Tai," a rename with a revamp and improvements.

My personal focus with the Police this past year has mostly been with the Whāngaia Nga Pa Harakeke family harm unit (thriving tamariki, strong whanau, resilient communities.) We've made huge inroads into getting this unit started and now have a team coming together in Invercargill with front line police being schooled up on: how things are to be processed, and who to contact etc. We also have an amazing administrator who is efficient and knowledgeable. Our leadership team presented our plans and aspirations to a panel in Dunedin recently, which was very well received. There is still work to be done but it is safe to say, we are well underway and on track.

Recruitment is still a high priority with the Police and there is a lot of effort and time being put in to organize events for people and, encourage them to sign up. If you are interested in finding out whether you fit the criteria or if the Police is the place for you; then please put your name forward. Age is no more a barrier than ethnicity. Go for it.

#### Tangata Kaitiaki

My involvement with this in the past twelve months has been minimal. This is due to the applications continuing to be processed through the office and I am no longer in the office. This structure was created so that we can continue to provide a safe environment for our Tangata Kaitiaki and for the whānau wishing to make applications. As has been stated every year, we have a set criteria to adhere to and don't deviate from this. If you wish to apply for a customary take, feel free to ring the office and ask for an application form. Sustainability is everyone's responsibility. This includes you.

And on a final note to finish with; I would like to thank everyone who has continued to support and volunteer for the Rūnaka over the last year. It is because of you all that this Rūnaka continues to thrive.

Noho ora mai Lynley



Holdings hui at Takutai o Te Titi marae.



#### **Shona Fordyce**

- President of Invercargill Combined Friendship Group
- Secretary of Kāhui Kaumātua for Ōraka Aparima Rūnaka
- Iwi Representative Southland Museum
- Southland Heritage and Building Preservation Trust
- Iwi Representative to N.Z Cervical Screen Steering Committee
- Southland Hospice Shop volunteer worker
- Volunteer for Bowel Testing Surveillance of 60-74 year olds (especially Maori) - Southern Health
- Hospital / Health visitor for iwi o Ōraka Aparima Rūnaka

Kia ora whanau

Na mihi ki te whānau o Ōraka Aparima Rūnaka.

Fare welling Aunty Jane earlier this year was so sad and she is certainly missed by us all. She was a wonderfully knowledgeable lady who had worked for years with the love of our tribe in her heart. You never saw her angry but upset; yes! She truly wanted us to work together. We put the world to right on our travels and lunch dates.

What a busy year it has been but I guess we are all in the same waka for that. I've thoroughly enjoyed the education sessions I've been able to attend with the Forest and Bird nights at SIT.

I've retired after 10 years of working and volunteering with the Meals On Wheels Committee and as a convenor. And after 10 years of organizing the Florence Nightingale Annual Luncheon - a celebration by nurses of her birth date— I'll also be handing over the reins.

As President of the Invercargill Combined Friendship Group, I've been very busy trying to get funding to take our elderly members on a bus trip. I have a keen helper on my committee who has been assisting me with this mahi.

Sadly, the N.Z. Cervical Screening Team has not met at all and I only hope that they have merged with others at this time.

Our heritage group—Southland Heritage and Building Preservation Trust - are still busy with work on Kohikohi Cottage in Riverton which is nearing completion.

The Bowel Screening programme had pleasing results with a good number of people doing the tests. However, we as Maori need to be tested earlier (like 10 years earlier) but as I've said before and will continue to say: "ANY PERSON WHO NOTICES A CHANGE IN THEIR BOWEL HABITS NEED TO GO AND GET TESTED BY THEIR GP" and more so, if it runs in the family!

#### "DON'T SIT AND DO NOTHING!"

I have thoroughly enjoyed the science sessions and hīkoi with Jane Kitson, Alisa and others which have been excellent and extremely educational.

Over the year, I have visited a number of our Rūnaka whānau who have been in hospital or unwell at home. They seem to enjoy these visits and the treats I drop in from our Rūnaka.

Being a volunteer at both the Hospice Shop and Citizens Advice Bureau in Invercargill is an enjoyable way to meet with the public and help them out in so many ways. I've thoroughly enjoyed this mahi which can be fun but also sad at times. Hospice work money goes to assist our people with treatment and care in Southland. I really enjoy meeting, helping and working with people in any way I can.

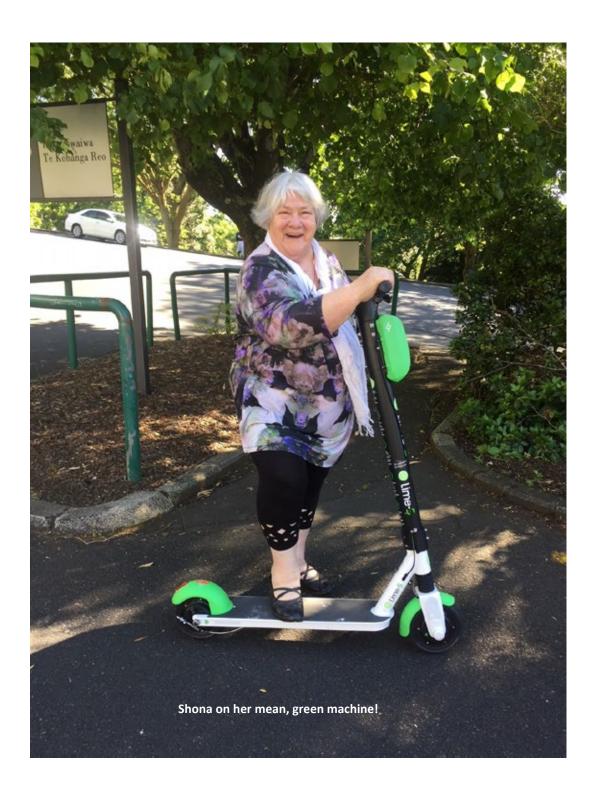
lwi Liaison with the museum has its ups and downs and one can only hope and pray that the powers that be, will sort things out quickly and get the museum doors open again.

Our Kāhui Kaumātua group are still meeting and two of us do new enrolments each month. We've also met up with folk who are enrolled with us but have never been to their marae (Takutai o Te Titi) before. We arrange to meet them there and give a korero about our marae, area and history etc. which is lovely.

I've attended a Predator Free Southland hui and those attending are very positive of the future in this field.

"Mehemea, ka mahi tahi taua, tera ano e tae ai."

If we work together, we can succeed.





#### **Muriel Johnstone**

- Kāhui Kaumātua
- Resource Management / Natural Resources
- Tangata Tiaki / Kaitiaki
- Kaitiaki Rōpu ki Murihiku
- Tribal Property, Taramea (Howells Point) Management Committee

Tēnā koutou katoa te whānau whānui, he mihi ki a koutou katoa,

#### ♦ <u>KĀHUI KAUMĀTUA</u>

The loss of Aunty Jane from our Runaka on 16th March 2019 is keenly felt by our Kāhui Kaumātua. We miss you so much our dear friend, our whanauka—*moe mai e Taua, moe mai te moenga roa*.

You are now a star in the heavens watching kindly down on us all.

For our Kahui left here, the work goes on, ensuring a gentle oversight of our Runaka direction and its many obligations and endeavours. The requests keep coming too for information, help and advice around many things such as: history—Ngāi Tahu, local and afar, our Marae, our Plans, the Te Anau Whare, Whenua, Whakapapa, Tikanga, Waiata, Purakau, the Rūnaka Foundation days and former Committees, our Taonga and Records etc. etc.

- <u>Applications for Enrolment</u> with our Runaka continue to increase and often come with many gaps in information-requiring much further research which we will also help with or point in the right direction.
- <u>Ka Huru Manu</u> (the Ngāi Tahu Cultural Mapping project). Once, not so many months ago we thought "sort of finished" but the more that's researched, we all see new opportunities and the importance of gathering and compiling these treasures. Not just names wāhi ingoa but maps, diaries, stories, archaeological information, photographs and more.
- Here we also want to thank our Te Runanga o Ngāi Tahu Representative Ann Wakefield who has allowed us to share travel and accommodation on several occasions in order for us to do research in Christchurch and at Whakapapa Ngāi Tahu.
- Waka Landing Whare beginning to look splendid inside with its new ceiling, re-lined walls and new, crisp paintwork. The sorting, filing (or shredding) of boxed-bagged records and papers will continue for a little while yet. Though not quite completed, this mahi has thankfully unearthed some long lost, incredible documents—but still others to hunt down—if not here, then at 115?
- <u>Photo Archiving</u> Shona especially, has continued on with sorting and naming (from boxes, drawers, envelopes etc. at 115 Palmerston Street and the Waka Landing), hundreds of photographs, or copies in to new albums a great resource for our future whanau and mokopuna to see.

#### **♦** RESOURCE MANAGEMENT / NATURAL RESOURCES

Voluntary mahi in this portfolio continues throughout the takiwā. Having our two other volunteers - Jane Kitson and Stewart Bull with me as the Roopu Taiao has provided much needed help and tautoko - but the mahi just keeps on growing. We desperately need more assistance so all are welcome.

Ongoing effort and commitment is paramount if iwi are to effect change in the way the environment, our lands and water are managed—whether through legislation, rules, plans, voluntary measures and better practices. In partnership with TAMI, we will and must work to see change **now**, not just some way out in to the future! Whilst much of our mahi centres around Consents, Concessions, and the RMA processes etc. a much larger amount takes place in liaising, educating, sharing, planning input, Cultural monitor site visits, info-advice provision, knowledge of historic and current places, events, state etc. - Ki Uta Ki Tai.

For some of you, it may seem like our Roopu Taiao isn't doing anything but please be assured, we are. Also, as mentioned in the last Annual Report, the (draft) Southland Regional Water and Land Plan Hearings - are now underway - with months of work still ahead. These are critical times for Murihiku - Positive and urgent changes are required. Without these, our lands, rivers and estuaries will continue to deteriorate at an alarming rate - yet we are still facing dogged and strong resistance from many quarters.

A "Statement" prepared by te Roopu Taiao and endorsed by Oraka Aparima - mid 2019 - has been shared with Te Runanga o Ngāi Tahu and all our Papatipu Runaka - and more recently, forwarded to local Councils and Consenting Authorities. It re-enforces our commitment to Te Ao Turoa, Te Taiao, Te Wai - mo tātou, a, mo ka uri a muri ake nei.

#### **♦ TANGATA TIAKI KAITIAKI and KAITIAKI ROOPU ki MURIHIKU**

Customary Fisheries Management and Authorisation mahi is undertaken in teamwork with our other members. We are always interested in receiving news or feedback from whanau about the amount or state of kaimoana or local concerns or activities you've seen when out and about our coasts and beaches.

Kaitiaki Roopu ki Murihiku (DoC) meet approximately 6 weekly. Lots of general information coming forward as Strategic Agenda items are still being developed. The emphasis of "Conservation for All" aims to encourage and involve more locals, communities, visitors, International Tourists and Investor Partnerships. Positives seen include growth in volunteers, employment opportunities, pest-eradication, networking, new trails/tracks, upgrading of facilities, health and safety, research and development etc. On the downside, DoC is having to prepare for what is predicted to be a major "Beech Mast" year i.e. a bumper flowering and seed season that results in plague levels of destructive killer pests - mice, rats, and stoats that can decimate our native manu. Hopefully the season will be kinder than predicted.

#### **♦ TARAMEA (Howell's Point) MANAGEMENT COMMITTEE**

Ongoing monitoring of Pohowera and Torea nesting sites, Pingao restoration and keeping on top of wayward gorse and angelica seedlings continue. Erosion (near the base of Titiahi) comes and goes - a little like our tides - but no major changes have occurred over this past year. Cleaning up - trimming of windblown or fallen branches from the aged Macrocarpa trees have been required, mostly attended to by SDC and one of their reps. on the management committee - Blair Stewart. Thank you Blair, it's a bonus having you live so close by too. We are also working to re-route a steep section of the walking track (made by people accessing Titiahi and the "Back Beach"). Our thanks to DoC and member Trevor Huggins whose expertise and mechanical equipment is saving many hours of hard, manual labour - Kia ora Trev.

<u>Maimai Aroha</u> - The Management Committee sincerely acknowledge the passing of Kaumatua Jane Davis - inaugural committee member, stalwart and advocate for Taramea with her passion to see a Marae developed on that whenua. We will continue to support those dreams and endeavours if still desired by others.

Currently, a proposal is being worked through to call for a replacement Representative to our Management Committee. In due course (over the next few months) fuller details will be forwarded to Runaka Membership to see if you would like to be considered for this vacancy - or wish to nominate a whānau member.

Meantime, we extend our thanks to all who have helped in ways, big or small over the last year at **TARAMEA** - a special and treasured place.

Na mihi mahana

Muriel



#### **Tāne Davis**

- Chairman—Whenua Hou Committee (WHC)
- Ōraka Aparima Rūnaka Representative



Whenua Hou

He Tohu Maumahara – In Remembrance. Jane Ruby Karina Davis.

I dedicate this Whenua Hou Komiti Report to my Mother – Whaea Jane Davis.

I have been very privileged to have had the opportunity in life to experience the sharing of history, knowledge, and mātauranga of Whenua Hou from my Mother. The various visits to Whenua Hou we both experienced together are truly a taonga!

Learning of the whakapapa links connected to the motu and getting first-hand knowledge of the politics my Mother experienced while trying for the return of ownership of Whenua Hou to Ngãi Tahu whānui during the Ngãi Tahu settlement negotiations. And then being denied the transfer of ownership from the Crown but then compromised with the formation of the Whenua Hou Committee to manage the motu in conjunction with the DoC, and reinstate the Ngãi Tahu presence incorporating Ngãi Tahu whānui visits. I remember the Ngãi Tahu Settlement negotiations taking place some 25 plus years ago, both my Parents actively involved to settle the grievances created from the Crown, for a better future for Ngãi Tahu whānui. Whenua Hou is one of those assets my Mother sought to settle the grievance. As my Mother would say in years to come after Settlement. Whenua Hou a tūrangawaewae to Ngãi Tahu whānui. The ownership of the motu may not come back in my lifetime, but it may come back in someone else's lifetime.

Ki taku Whaea, takoto mai i runga i te rangimaarie. No reira tātou, tēnā koutou katoa.

#### Whenua Hou

The Whenua Hou Committee last met with the Department of Conservation on 26<sup>th</sup> February 2019; we usually meet up twice a year.

Matters discussed were:

- Entry Permits to enter Whenua Hou,
- the Whenua Hou Book launch,
- the Kākāpo Breeding update,
- the report back from securing the Hydro Creek archaeological site and,
- the general management of Whenua Hou.

#### **Department of Conservation - Whenua Hou Committee**

The Whenua Hou Committee and the Department of Conservation continue to work closely with the management of Whenua Hou. The makeup of the WHC consists of four members from the Southland Conservation Board (SCB) and 4 elected members from each of the 4 Papatipu Runaka o Murihiku. Consultation regarding management matters related to Whenua Hou with DoC will also take place outside of hui times, throughout the year.

#### Kakapo

Permits are overseen by the Whenua Hou Committee throughout the year and also allows for members of the Kakapo Recovery Programme to hold a permit for entry to the Motu during each year. This year was seen as a busier time for the Kakapo Recovery team. Sadly, a respiratory infection known as Aspergillosis which was new to Kakapo, claimed the lives of 5 chicks and 2 adults. Breeding success for Kakapo was very much higher than usual with the survival of 72 Chicks hatched between both Anchor and Whenua Hou Islands and in addition, 142 adults still remain; bringing the total Kakapo population up to 214 Kakapo. Vets throughout NZ have been successful with treating those Kakapo showing signs of Aspergillosis and so with the inclusion of Kakapo comes the involvement of more people. This applies more pressure on the motu and has been drawn to the DoC attention, by the Whenua Hou Komiti.

#### Whenua Hou Book Launch

12<sup>th</sup> July 2019 - A pōwhiri was held at Te Rau Aroha Marae to celebrate the recent launch of the book titled Whenua Hou—A New Land. After 6 years of interviews with various Ngāi Tahu Kaumatua, and those whom have an affiliation to the island; the book was finally completed. The foreword of the book was written by my late Mother, whaea Jane Davis and once again, I was privileged to have the opportunity to participate with this process. The book itself was an idea developed by Dave Taylor - a whanauka to Oraka Aparima Runaka. The richness of the korero is very symbolic to those who whakapapa to Whenua Hou and so far, book sales have been very popular.

#### Hydro Creek - Archaeological Site Secured

On January 14<sup>th</sup> to 18<sup>th</sup> members from the Department of Conservation and Archaeologist Brooke Tucker, and myself spent 4 days on a work programme on Whenua Hou; securing the archaeological site at West Sealers Bay to the entrance of the hydro creek outlet. Trevor Huggins from DoC and of Ngāi Tahu descent, supervised the project to ensure the site was properly secured. Late September 2019, the site will be revisited and secured even more and the project will be led by Ngāi Tahu Archaeologist - Atholl Anderson.

#### **Trap network on Whenua Hou**

The trap network on Whenua Hou was installed in December 2017 after finding rat droppings. DoC staff and myself checked the traps mid January 2019. A DNA analysis ruled out the rat droppings to be that of a Kereru instead. A total of 155 - 200 DoC traps were installed. DoC and myself have met to discuss Ngāi Tahu whanau participating in checking the traps on the island 4 times a year. A pānui was shared with Papatipu Runaka but didn't gain a lot of interest. The trap network continues to be monitored by DoC and Kakapo staff.

#### Whenua Hou Diving Petrel, Hoiho (Yellow Eyed Penguin) Populations at Sealers Bay

This pending breeding season of the Whenua Hou Diving Petrel will be the final year of Johannes Fischer's studies of the species which is listed as nationally critical endangered. The species is endemic to Whenua Hou, and is not found any where else in the world. They burrow and raise their young in the sand dunes at Sealers Bay but rising sea levels threaten the dune system at Sealers Bay by destroying the habitat for the species. The entire population is estimated at 250 birds that populate approximately 1 kilometre of the dune system so the future survival is not looking good for the species.

Such as the Hoiho or Yellow Eyed Penguin. Hoiho populations continue to generate great concern as their presence on Whenua Hou drops each year. Research has proven this to be a marine issue. Not being related to when the species is on land. Whenua Hou is regraded as a stronghold for Hoiho populations with a stable population, partly because it is predator – free. However, a nest count in 2001 found of 61 has dropped dramatically in 2018 to 14 nest sights. The Hoiho decline is not only affecting Whenua Hou, but appears to be through out all of Rakiura and the southern coast line of Murihiku, and further north. The continued decline is of grave concern. The Yellow Eyed Penguin Trust, DoC, and Ngāi Tahu are working together to form a plan of action.

And so too for the Hoiho or Yellow Eyed Penguin. Hoiho populations continue to generate great concern as their presence on Whenua Hou declines each year, which research has proven to be a marine issue

and not related to when the species is on land. Whenua Hou is regraded as a stronghold for Hoiho populations with a stable population; partly because it is predator free. However, a nest count in 2001 found 61 nests and by 2018, the number had dropped dramatically to only 14 nest sights. The Hoiho decline is not only affecting Whenua Hou but appears to be throughout all of Rakiura and the southern coast line of Murihiku, and further north. The continual decline is of grave concern and so The Yellow Eved Penguin Trust, DoC, and Ngāi Tahu are working collaboratively to form a plan of action.

#### Maintenance of the Pou

DoC Staff continue with the maintenance of the three Pou established at the west end of Sealers Bay (Waikoropupu). A regular sealant is applied to the Pou to maintain their condition. The Pou have proven to generate a lot of interest from those who visit the motu during the Kakapo breeding season and so, a decision was made to provide a description of the concept for each Pou which will be available to island visitors. Maintenance on the whare is managed by both Meridian Energy, being the main funder for the Kakapo Recovery Program and DoC staff.

#### Minister Conservation visit to Whenua Hou

In June, both Leanda and myself had the privilege to host the Honourable Eugenie Sage on a visit to Whenua Hou. While not wanting Kakapo to take too much of the glamour of the visit; the Ngāi Tahu connection to Whenua Hou was just as much an important korero to share and endorse with the minister. It's important that the history and connections of the motu are brought to the attention of those visitors to Whenua Hou. The Minister's visit proved to be a very successful occasion where she gained a better understanding of the co-management arrangement between Ngāi Tahu and DoC on Whenua Hou.

#### Ngāi Tahu Whare for Whenua Hou

The prospects still remain for a Whare to be constructed on Whenua Hou. This years Kakapo breeding season has limited the participation of visits due to the existing DoC accommodation being unavailable. I have continued this korero with DoC and their response is supportive for Ngāi Tahu to establish their own Whare on Whenua Hou. We Ngāi Tahu, need to take advantage of this opportunity. We've established the Pou on the motu so lets take on the next challenge by establishing a whare on Whenua Hou to validate our presence!

#### Conclusion

I acknowledge the members of the Whenua Hou Committee for their participation and management of Whenua Hou and for supporting me as their Chair of the Whenua Hou Committee.

I also acknowledge Oraka Aparima Runaka for their support as their representative on the Whenua Hou Committee.

"Ko mātou ko Whenua Hou, Ko Whenua Hou ko mātou."

We are Whenua Hou, Whenua Hou is us.

Nā Tane Davis Chair Whenua Hou Committee MNZM.





#### Kiri Howell

- Chairperson Oraka Aparima Runaka Holding Company
- Alternate to Oraka Aparima Runaka representative to Ngāi Tahu

Ōraka Aparima Rūnaka Holdings Board – Annual report

Protecting our putea and nurturing it to grow is my key goal as Chair of the Ōraka Aparima Holdings Board (OARH). The last 12 months have been the most productive 12 months OARH has had in regards to development and Runaka engagement.

In March this year the board met in Ōtautahi at the new Westpac on The Terrace for a full day strategy hui. We set some goals and aspirations with a long-term plan of what we would like for OAHB. Our main outcome from this was to upskill and invite the Executive to join us so we can learn and grow together.

Leading on from this, OARH were invited to attend a hui with the Executive in Invercargill in July. There we had the chance to discuss the Letter of Expectation (LOE) and meet kanohi ki te kanohi. This was a well-attended hui which enabled us to begin a clear working relationship.

We had the privilege of attending a Governance essentials training seminar led by Jane Huria at Te Rūnanga o Ngāi Tahu in Ōtautahi. We had full attendance of 10 with a mixture of OARH and Executive. This was a great opportunity to bond as a rōpū and see where we are all at with our skillsets. This was a great success and we are planning do this annually.

The development of the Board is integral to the success of OARH. Due to this, we are very happy to announce that Lana Winders has accepted her offer to join the OARH as a Director. Lana brings a wealth of experience to the table. She has always wanted to give back and is grasping this opportunity with great enthusiasm and energy. We are very grateful to have her on board and I personally, am looking forward to working closely with her.

#### **Financial report**

We are really pleased with the financial accounts this year. We have spent some work in the background tidying everything up to align with the right dates.

As you will see, there is a significant decrease from 2018 to 2019. However, 2018 saw a large distribution from Te Rūnanga to which we are grateful for but these distributions do not come through often.

Our total asset worth / less liability is \$3,250,395 with just over 5% increase with a surplus of \$185,937 which has be reinvested. Our funds, a split in a mixture of investments: Ngāi Tahu property, Craig's Investments, minimal Meridian Shares and available cash.

There was notably a reduction in grants paid out over the last financial year and we would like to see this increase. There was also an increase in directors travel, this is due to our increased engagement as a board and will look to increase further as we collaborate with the Executive.

Kia ora

Na Kiri Howell



## **Our Year July 2018 - June 2019**

#### **July 2018**

- Te Hikoi Taonga Puoro Exhibition
- Murihiku Customary Fisheries Forum
- Govt. Families package roll out
- Presentation to Corrections re: nursery
- Health and Safety wānanga
- Koura/waste stream development hui

Below: Te Hikoi Museum, Riverton





**Left:** Taonga puoro - traditional Maori musical instruments.

#### September 2018

- Putahitanga hui
- Rainforest Alliance assessment
- Rongoa wānanga
- Maori Legal Business & Governance Forum workshop
- Waka Landing refurbishment

#### August 2018

- MOU with Oranga Tamariki hui
- Southland Maori Education Reference Group hui
- Suicide Prevention week
- Kaitiakitanga in Action wānanga
- Te Tumu Paeroa visit
- Kaitiaki Roopu & DoC hui
- Whitebait season starts







#### October 2018

- Kiwi transfer to Haast
- Whenua Hou Committee nomination
- Ngā Kete o Te Wānanga Runanga Advisory Group hui
- Putangitangi hui
- Consultation on Minerals Application
- Lions Club Garage Sale Riverton township
- Labour weekend trip to Rarotoka
- Rayonier Matariki Forests trip



#### November 2018

- Oranga Tamariki wānanga
- OAR AGM
- 8th Biennial International Indigenous Conference

#### December 2018

- OAR Whānau Xmas Lunch
- Cultural Education hui
- NZ Freshwater Science Society conference -Nelson
- Mau ki te Ako Cultural Practices hui
- Trip to Rarotoka
- 8th Biennial International Indigenous Research Conference
- South Seas Spray Exhibition



#### January 2019

- OAR Office restart work
- Kaitoko Matauranga & Kaithohutohu Planning hui
- Heritage NZ Pouhere Taonga hui
- Pest eradication & climate change presentation

#### February 2019

- Rakiura Muttonbird Island Annual Permit Day hui
- Southlands Water & Land Plan review
- Boat safety training wānanga
- Titi Island Komiti AGM
- Rarotoka maintenance trip





#### March 2019

- Start of Titi season
- Te Whakatanga o te Karehu a Tamatea
- Bluff oyster season

A beautiful mural on a Riverton building; painted by one of the artists during the South Seas Spray Paint Exhibition.





#### **April 2019**

- Te Ara Whakatipu visit
- National Permaculture Hui
- Ngā Kete o te Wānanga hui
- Rarotoka working bee
- Takahe Awareness month
- Whanau Ora Symposium
- Kakapo chick public viewing



#### June 2019

- Mataariki celebrations
- Iwi Liaison Komiti hui
- Holdings hui at Takutai
- Environment Land & Water hearing



Mataariki cluster of stars- Maori New Year



#### May 2019

- Ta Mark appointed Chair of Te Putahitanga o Te Waipounamu
- New safety signs for Te Kōawa Turoa o Takitimu
- Health & Safety Wānanga with Darren Rewi

**Below:** One of the new safety signs at Te Koawa.





# Thank you to our Sponsors

We wish to acknowledge and thank the following agencies for their contributions over the last year.

Without your generosity, help and support, our progress would falter.

### Kotahi Mano Kaika







**Above:** Helpers lending a hand to set up the raised garden beds at Takutai o Te Titi marae.



**Above:** Natives sheltered by a belt of Tii Kouka. These were planted by our amazing volunteers who put a lot of time and hard work into the restoration project on Rarotoka.



**Below:** Stuart Ogilvy & Snow Martin doing some volunteer mahi at Te Kōawa Tūroa o Takitimu.



# Grants and Scholarships

Ōraka Aparima Rūnaka and Ōraka Aparima Rūnaka Holdings Ltd. gave out grants and scholarships that totalled \$12,028 during July 2018 to June 2019.

With those funds, we continue to support whanau members to participate or upskill in various activities.

#### These include:

- Sporting and cultural participation, including Kapa Haka performances, Manu Korero speeches and Waka-ama.
- Pūtea ki Rūnaka Scholarships for students enrolled in tertiary education.
- Assistance for members to attend hui further afield.
- Support the continuation of whale research.
- Te manaaki kaumātua, te pūtea manaaki fund.
- Rūnaka volunteers who help above and beyond the call of duty.
- As a Charitable focus, we have supported various groups and schools etc. through the loaning of the Rūnaka van.





#### Left:

Steven Solomon participated in the Great Wall Marathon in China.

#### Right:

Amiria Davis during her Te Pokai Ao trip to San Francisco for Ngāi Tahu Youth (Years 9-13).



# A tātou tāngata, a tātou wāhi

(Our people, our places)









#### Right:

From left to right: Jane Kitson, Stevie Rae Blair & Tā Tipene O'Reagan at the 8th Biennial International Indigenous Research Conference in Auckland.







Taken at the governance training wānanga in Christchurch. From back: Riki Dallas; Raniera Dallas & Tracey Wright - Tawha.

**Below:** Rangimaria Suddaby deep in concentration, preparing harakeke for weaving.

**Above:** The team that went to the 8th Biennial International Indigenous Research Conference in Auckland.

Back left - Shona Fordyce, Jane Kitson & Stevie Rae Blair.

Front left to right: Muriel Johnstone & Ailsa Cain.



Is that a smile Joan Fluerty? Phil looks pretty serious!



From left: Gary Davis, Raniera Dallas and Darren Rewi.





Muriel with sisters Ann and Vera.

After much perseverance, they eventually found out where the ashes of one of their tipuna were being stored; who has now been laid to rest with her whanaunga.





**Right:** Oraka Aparima members were invited by Rayonier Matariki Forestry - our neighbours to Te Kōawa Tūroa o Takitimu - to visit their logging and forestry operation at Jericho Valley.

Following that, the group went on to Te Kōawa Tūroa o Takitimu where Sandra Cook spoke about the history and restoration of the property. The results of that mahi were clearly evident to all.

**Right:** Volunteers, planting.







Right: Steven and Aroha Solomon after participating in the Great Wall marathon in China.



Below: Josh & Kane Fuatavai - Bevin hanging out on the gator at Rarotoka.

Above: Stewart Bull checking his supplies destined for the Tītī Islands.

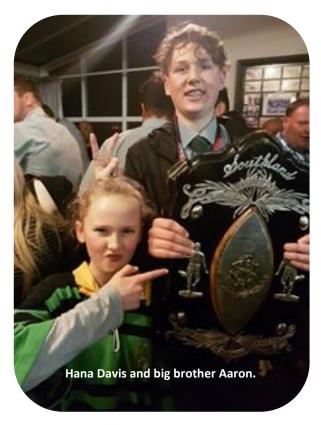
Below: Dene Cole & Riki Dallas at the opening of the Percy Burn viaduct; Tuatapere.



Right: Rowena Tomlin retired from driving the and from Riverton to

Right: Ramari Oliphant Stewart & Gemma McGrath during a whale hui at Takutai o Te Titi marae.









#### Left:

Te Wai Ariki Coulston was named Maori Business Student of the Year 2018 and also a recipient of the Chancellors Award for Top Maori & Pacific Scholars.

**Right:** Kapa haka member Trixie Bull, won the regional Race Unity Speech Award.





**Above:** Marama Cooper holding a pōhā (traditional container) for storing tītī.



Maori TV presenter Kereama Wright with Tana Cooper, Marama Cooper and Tamatea Bull.

Rarotoka restoration mahi and some of the volunteers who've helped to transform this beautiful motu into a place to be enjoyed by all - iwi and wildlife alike.

"Mo tātou, ā, mō kā uri a muri ake nei." For us and our children after us.



Ready for lift off on board the chopper, only mode of transport to Rarotoka for the volunteers.





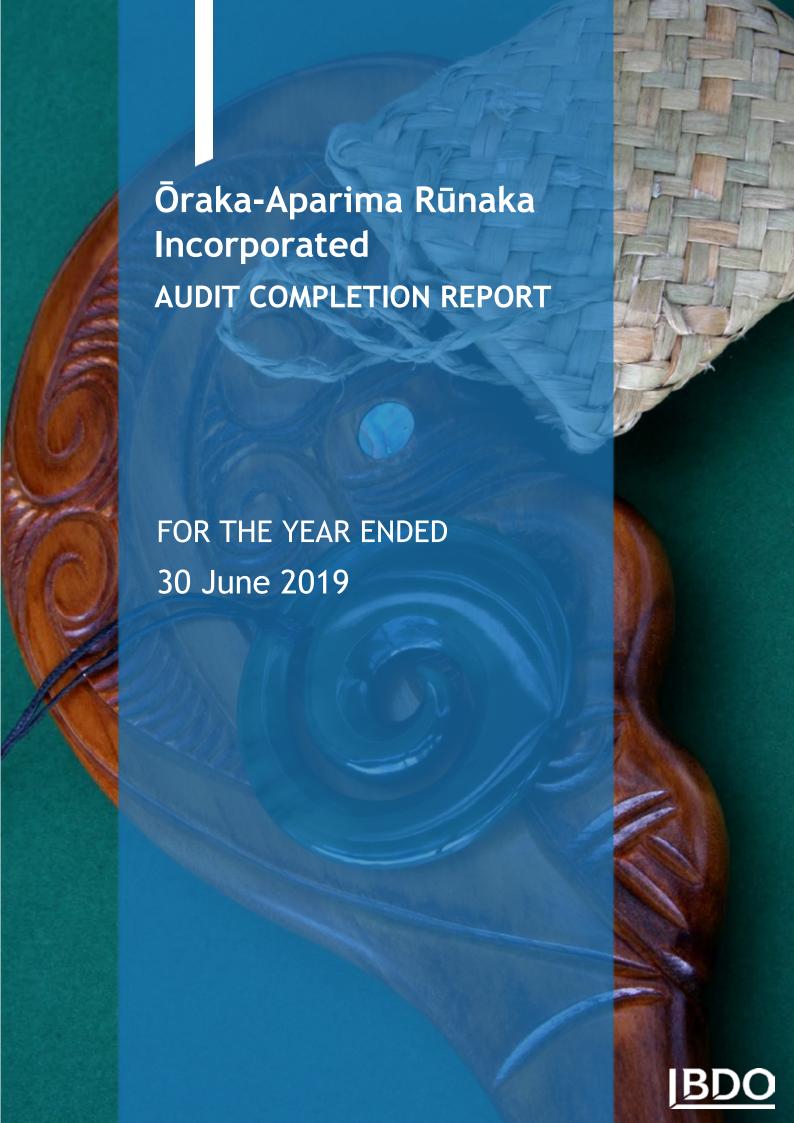




Jade Maguire with some of the native plants that were planted on Rarotoka.

# Financial Report

2018 - 2019





# Ōraka-Aparima Rūnaka Incorporated

# **Consolidated Performance Report**

For the Year Ended

30 June 2019

# Öraka-Aparima Rūnaka Incorporated Performance Report For the Year Ended 30 June 2019

# **Table of Contents**

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# Öraka-Aparima Rūnaka Incorporated Entity Information For the Year Ended 30th June 2019

Ōraka-Aparima Rūnaka (Te Rūnaka) is one of 18 Papatipu Rūnanga who are the members of Te Rūnanga o Ngāi Tahu. Te Rūnaka was incorporated under the Incorporated Societies Act 1908 on 13<sup>th</sup> June 1989. Its office is at 175 Palmerston Street, Aparima, Riverton. Te Takutai o te Tītī Marae is at Ōraka, Colac Bay.

Te Rūnaka represents the rights and interests of Ngāi Tahu/Kai Tahu whānui of Te Kāhui Waitaha, Kati Mamoe, and Ngāi Tahu/Kai Tahu who whakapapa to the tupuna, whenua and takiwā of Ōraka, and Aparima, that lie under the casting shadow of Te Mauka Ariki-Takitimu.

The mission of Te Rūnaka is to build a strong, social and cultural base for whānau members, in providing a strong and sound platform to enable and foster the continual growth and development of future generations.

An executive komiti comprises the Kaiwhakahaere, a deputy kaiwhakahaere, the secretary, the treasurer and up to 3 other komiti members. The komiti ensures that the business of Te Rūnaka is conducted in an open, transparent and accountable manner. Te Rūnaka has 4 paid employees.

The main sources of Te Rūnaka consolidated cash and resources are te pūtea whakamahi and te pūtea tautoko rūnanga distributions, grants, rental income and investment income. Volunteer work by whānau substantially contributes to the projects and activities generated by the komiti.

# Öraka-Aparima Rūnaka Incorporated Statement of Consolidated Service Performance For the Year Ended 30th June 2019

#### The outcomes Te Rūnaka seeks to achieve or influence include:

- To provide for the well-being of members through administration assistance, guidance and management in their spiritual, cultural, educational, moral, social and economic affairs
- To undertake, all the duties, obligations and responsibilities of, and to receive all of the benefits as, a member of Te Runanga o Ngāi Tahu
- To act to protect and enhance all of the rights and interests of Ngāi Tahu whānui within the takiwā of Ōraka Aparima
- To develop and maintain te Takutai o te Tītī marae
- To contribute to the restoration of Rarotoka and the development of Te Kōawa Tūroa o Takitimu.

# Te Rūnaka has delivered outputs during the year ended 30 June 2019 which include:

- Supporting and guiding the Kapa haka and Waka ama ropū
- The whakaoraka project to establish a native nursery at te Takutai o te Tītī marae
- The Rarotoka restoration programme
- Te Ao Mārama resource management services
- Implementation of He Rautaki Mātauraka and He Rautaki Te Reo Māori

# Ōraka-Aparima Rūnaka Incorporated Statement of Consolidated Financial Performance For the Year Ended 30th June 2019

	Note	This Year	Last Year
D		\$	\$
Revenue Te pūtea whakamahi distribution	1	514,080	504,000
Te pūtea tautoko distribution	1	-	1,200,000
Grants, donations, koha	2	252,692	226,047
Goods and services		95,080	62,711
Interest, dividends, and other investment income	3	240,472	154,370
Laga Evmanaga	_	1,102,324	2,147,128
Less Expenses Volunteer and employee related costs Costs related to providing goods and	4	290,882	308,749
services	5	487,469	476,139
Grants, donations and koha		35,997	21,219
	_	814,348	806,107
Surplus before tax		287,976	1,341,021
Income tax expense		28,956	20,446
Surplus after tax		259,020	1,320,575



# Ōraka-Aparima Rūnaka Incorporated Statement of Consolidated Financial Position As at 30th June 2019

		Note	This	Year	Last Year
				\$	\$
<b>Current Assets</b>	1				
Bank accounts				402,201	2,862,820
Debtors				233,992	190,017
				636,193	3,052,837
Non-Current Ass					V 557 .0.5
Property, plant a	and equipment	6	1,095,811		1,025,292
Investments		- 7	3,270,936		601,033
				4,366,747	1,626,325
<b>Total Assets</b>				5,002,940	4,679,162
Less Current Lia	bilities				
Creditors & accr	ued expenses		49,241		(20,888)
<b>Employee costs</b>	payable		26,565		(15,738)
Unused grants v	vith conditions	8	46,330	122,136	(20,752)
Assets less Liab	ilities		_	4,880,804	4,621,784
Accumulated Fu	nds:				
Balance at start	of the year			4,621,784	3,301,209
Surplus for the y	rear			259,020	1,320,575
Balance at end				4,880,804	4,621,784

Signed ...... S Bull Kaiwhakahaere (Chair)

Dated /6/10/19



# Ōraka-Aparima Rūnaka Incorporated Statement of Consolidated Cash Flows For the Year Ended 30th June 2019

	This Year	Last Year
	\$	\$
Cash Flows from Operating Activities		
Cash Receipts:	101 110	445.000
Te pūtea whakamahi distribution	424,116	415,800
Te pūtea tautoko distribution	-	1,200,000
Grants, donations, koha	221,138	241,299
Goods and services	117,907	•
Interest and dividends	63,950	•
Income tax and GST	73,099	36,109
	900,210	2,038,485
Less Cash Payments	000.055	0.10.01.1
Volunteer and employee related costs	280,055	•
Goods and services	372,980	•
Grants, donations and koha	30,997	21,219
	684,032	741,647
Operating Activities	216,178	1,296,838
Ocale Flavor from Investing Astivities		
Cash Possints:		
Cash Receipts:	E00 000	4 30E 300
Receipts from matured investments	500,000	4,305,289
	500,000	4,305,289
Loog Cook Boymonto		
Less Cash Payments Property, plant & equipment	131,797	31,886
Purchase investments	2,800,000	
Bank term deposit	245,000	5,425,256
Bank term deposit	3,176,797	3,461,184
Investing Activities	(2,676,797)	844,105
_		
Net increase (decrease) in cash	(2,460,619)	2,140,943
Add opening cash balance	2,862,820	721,877
Closing cash balance	402,201	2,862,820
Sissing oddir balarios		_,00_,020

#### Consolidation

This consolidated performance report includes Te Rūnaka and its 100% owned subsidiary, Ōraka-Aparima Rūnaka Holdings Ltd ("Holdings"). The subsidiary is a charitable investment company and has a balance date of 30 June. All significant inter-entity transactions have been eliminated on consolidation. A separate performance report has been prepared for each of Te Rūnaka and its subsidiary.

#### Statement of Accounting Policies

Basis of Preparation: Te Rūnaka prepares its performance report under the Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit) accounting standard. It has elected to apply this standard because it does not have public accountability and its total expenses are less than \$2 million a year.

The performance report has been prepared on a historical cost basis, except for the following item (refer to individual accounting policy for details):

Financial instruments - fair value through profit or loss

## Tier 2 PBE Accounting Standards Applied

The Executive Komiti have adopted Tier 2 NFP Standards RDR for the measurement of investments. The applicable Tier 2 NFP RDR Standards are PBE IPSAS 28 Financial Instruments: Presentation, PBE IPSAS 29 Financial Instruments: Recognition and Measurement and PBE IPSAS 30 Financial Instruments: Disclosures. All investments, except bank term deposits, have been recorded at fair value.

All transactions are reported using the accrual basis of accounting and are rounded to the nearest New Zealand Dollar.

This performance report has been prepared on the assumption that Te Rūnaka is a going concern.

**Specific Accounting Policies** applied in preparing this performance report are:

• Goods and Services Tax. Te Rūnaka is registered for GST and all its income and expenses (except for rental dwellings) are recorded exclusive of GST and its assets and liabilities are recorded exclusive of GST except for debtors and creditors which are GST inclusive. The subsidiary is not registered for GST, so its amounts are consolidated inclusive of GST.



Specific Accounting Policies cont...

## **Specific Accounting Policies continued**

- Property, plant and equipment owned by Te Rūnaka is capitalised and recorded at cost less accumulated depreciation. Spending on property improvements at Rarotoka and Te Kōawa o Tūroa Takitimu is expensed because Rarotoka is tribal land and Te Kōawa o Tūroa Takitimu is leased land.
- Depreciation is calculated at rates which write off the cost of assets over their estimated useful lives. Depreciation is calculated on diminishing value, which is cost less total accumulated depreciation to the end of the previous year. The rates of depreciation are 3% for buildings, 20% for vehicles, and multiple rates for plant and furniture ranging from 8% to 80%

#### Investments.

The loan to Te Haumi Whakamana is recorded at year-end at the redeemable value of the loan which is the amount of funds advanced adjusted for increases or decreases in the underlying value of property owned by Ngāi Tahu Property. Changes in redeemable value are added to or subtracted from income.

Invested funds managed by Craigs Investment Partners are recorded at year-end at the market value determined by the fund managers. Value changes from original cost or the previous years value are added to or subtracted from income.

- Income Tax charged against profit for the year is the estimated liability for the current year after taking advantage of all deductions
- Pūtea whakamahi and tautoko distributions are recorded at the amounts determined by Te Rūnanga o Ngāi Tahu on the dates the distributions are received.
- Grants are recorded as revenue on the earlier of the date they are charged
  to the grant provider or on the date received. When a grant has conditions
  to use or return the unused amount any amount unspent at balance date is
  removed from revenue and recorded as a liability owing to the grant
  provider.
- Rental Income and hire fees are recorded at amounts agreed between Te Runaka and the occupants.

# **Specific Accounting Policies continued**

- Interest income is recorded as accruing on a daily basis.
- Dividend income is recorded when the dividends are declared.
- Income from Te Haumi Whakamana is recorded in the financial year for which the entitlement is earned including any unrealised capital gain
- Accounts Receivable. Accounts receivable are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectable amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified

## **Accounting Policy Financial Instruments**

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the financial instrument.

The group derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the group has transferred substantially all the risks and rewards of the asset;
- the group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

#### **Financial Assets**

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are either classified as financial assets measured at amortised cost, or financial assets at fair value through profit or loss. The classification of the financial assets are determined at initial recognition. The group's financial assets are:

- cash and cash equivalents and receivables which are classified at amortised cost
- Te Haumi Whakamana, Craigs Investment Partners portfolio and Meridian Energy Ltd shares investments, which are classified at fair value through profit or loss

#### **Financial Assets continued**

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit.

#### **Amortised Cost**

Financial assets measured at amortised cost 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.

## Financial assets at fair value through profit or loss

After initial recognition, these investments are measured at their fair value with movements recognised in other gains and losses in the statement of financial performance.

## Impairment of financial assets

All financial assets except for those at fair value through profit or loss are subject to review for impairment at least at each reporting date. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment. The amount of loss (or subsequent reversal) is recognised in the profit or loss for the reporting period.

#### **Financial Liabilities**

The group's financial liabilities include creditors.

All financial liabilities are measured at amortised cost using the effective interest method.

Accounts Payable. Creditors and other payables are stated at cost

# Changes in Accounting Policies.

There have been no changes in accounting policies.



Note	<b>)</b>	This Year	Last Year
		\$	\$
1.	Distributions from Te Rūnanga o Ngāi Tahu:		
	Te pūtea whakamahi	424,116	•
	Plus Māori authority tax credits	89,964	
		514,080	504,000
	Te pūtea tautoko	-	1,200,000
		514,080	1,704,000
2.	The source and purpose of grants, donations and koha received were:		
	Te Rūnanga o Ngāi Tahu		
	Rarotoka restoration	49,832	26,704
	Mahi toi	-	20,000
	Mātauraka & Te Reo Māori	50,000	50,626
	Meridian Energy		
	Te Kōawa Tūroa o Takitimu	52,829	76,390
	Te Pūtahitanga o Te Wai pounamu GP Ltd,		4= 0.40
	Whakaoraka	85,752	45,248
	Other donors	14,279	7,079
		252,692	226,047
3.	Interest, dividends & other Investment income		
	Interest from portfolios & banks	49,326	47,270
	Dividends from portfolios	8,897	2,343
	Income from Te Haumi Whakamana	2,207	_,0 .0
	Interest	70,105	52,724
	Unrealised gain	37,687	29,893
	Craigs Investment Partners	,	ŕ
	Realised gains	220	-
	Unrealised gains	52,502	
	Meridian Energy Ltd unrealised gains	21,735	22,140
		240,472	154,370
4.	Volunteer and employee related expenses included:		
	Salaries and contract payments	244,260	259,156
	Honoraria	36,830	25,800
	Other expenses	9,792	23,793
	- -	290,882	308,749

	This Year Last Year	
	\$	\$
5. Costs relating to providing goods and services		
included:		
Administration	108,175	122,308
Investment properties	62,099	39,055
Rarotoka restoration	36,710	31,744
Whenua Hou pou	-	10,013
Whenua Hou book	21,776	-
Te Takutai o te Tītī marae	39,342	22,408
Te Kōawa Tūroa o Takitimu	59,631	97,809
Kapa haka	1,110	10,240
Whakaoraka	55,186	45,248
Mahi toi	1,384	25,819
Other cultural, educational and environmental expenses	12,028	12,376
Depreciation	61,278	59,119
Impairment of investment	28,750	-
	487,469	476,139

6. Property, plant and equipment

This year	Opening Book Value	Purchases	2019 depreciation	Closing Book value
Land	116,509	-	-	116,509
Buildings	795,400	42,836	26,087	812,149
Plant & Equipment	90,498	88,443	30,780	148,161
Furniture & Fittings	14,760	-	2,778	11,982
Vehicles	8,125	518	1,633	7,010
This year's totals	1,025,292	131,797	61,278	1,095,811

Last year	Opening Book Value	Purchases	2018 depreciation	Closing Book value
Land	116,509	-	-	116,509
Buildings	821,726	-	26,326	795,400
Plant & Equipment	98,197	19,507	27,206	90,498
Furniture & Fittings	18,316	-	3,556	14,760
Vehicles	10,156	-	2,031	8,125
Last year's totals	1,064,904	19,507	59,119	1,025,292



	This Year Last Year	
	\$	\$
7. Investments		
Bank deposits	246,848	_
Real McCoy Owner Ltd	-	28,750
Te Haumi Whakamana at redeemable value	1,067,580	529,893
Craigs Investment Partners at market value	1,892,383	_
Meridian Energy Limited shares	64,125	42,390
	3,270,936	601,033

Te Haumi Whakamana is a debt security under which Holdings has lent money to Ngāi Tahu Property. The return on the money lent comprises a half-yearly cash distribution and a yearly non-cash distribution based upon independent valuations of property owned by Ngāi Tahu Property. Craigs Investment Partners manage the funds invested as custodians, based upon investment risk factors set down by the directors of Holdings. The funds are invested in a mixture of debt securities, equities and cash deposits. All income received from the managed funds is reinvested by Craigs.

# 8. Unused grants with conditions.

	Last Year	This Year
Te Rūnanga o Ngāi Tahu		
Te Reo Mātauraka	12,500	-
Whenua Hou (erosion barrier)	23,830	-
NIWA - Waimaitai o Murihiku	10,000	-
Te Pūtahitanga o Te Wai pounamu GP Ltd		
Whakaoraka		20,752
	46,330	20,752

# 9. Commitment to purchase property, plant and equipment

At 30 June 2019 Te Rūnaka had contracted to build a new garage at 115 Palmerston Street for \$17501. Two progress payments totalling \$8525 were paid before year-end and capitalised.

At 30 June 2018 orders had been placed for the purchase of a new John Deere Compact Tractor and Gator for \$72,910 for delivery after that date.



10. Contingent liabilities and guarantees

Last Year This Year Nil Nil

#### 11. Events After Balance Date

The company has no events after balance date as at 30 June 2019. (2018:Nil)

## 12. Prior period adjustment

The Meridian Energy investment was incorrectly recorded at cost for the year ended 30 June 2018, whereas as per the accounting policy, all investments must be stated at fair value, which in this case, is market value

The investments figure relating to Meridian Energy has therefore been restated for the unrealised gain on investment, with the following line items being amended from last year's financial statements:

Statement of Financial Performance	Last year's audited	Prior period adjustment	Re-stated balance
	accounts	22 140	15/ 270
Investment Income	132,230	22,140	154,370
Total Revenue	2,124,988	22,140	2,147,128
Surplus before tax	1,318,881	22,140	1,341,021
Surplus after tax	1,298,435	22,140	1,320,575
Statement of Financial Position Investments Non-current assets Total Assets Assets less Liabilities	578,893 1,604,185 4,657,022 4,599,644	•	601,033 1,626,325 4,679,162 4,621,784
Accumulated Funds			
Surplus for the year Balance at end of year	1,298,435 4,599,644	22,140 22,140	1,320,575 4,621,784



#### 13. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost	This year	Last year
	\$	\$
Cash and cash equivalents	402,201	2,862,820
Receivables	233,992	216,017
Total financial assets at amortised cost	636,193	3,078,837
Fair value through profit or loss		
Bank deposits	246,848	-
Real McCoy Owner Ltd	-	
Te Haumi Whakamana	1,067,580	529,893
Craigs Investment Partners portfolio	1,892,383	-
Meridian Energy Ltd shares	64,125	42,390
Total financial assets at fair value through profit or loss	3,270,936	601,033
Financial liabilities measured at amortised cost		
Creditors	49,241	20,888
Employee costs payable	26,565	15,738
Unused grants with conditions	46,330	20,752
Total financial liabilities at amortised cost	122,136	57,378





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# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ŌRAKA-APARIMA RŪNAKA INCORPORATED

#### Report on the Audit of the Consolidated Performance Report

#### Opinion

We have audited the consolidated performance report of Ōraka-Aparima Rūnaka Incorporated ("the Society") and its subsidiary (together, "the Group"), which comprises the consolidated statement of financial performance and consolidated statement of cash flows for the year ended 30 June 2019, the consolidated statement of financial position as at 30 June 2019, and the statement of accounting policies and other explanatory information.

#### In our opinion:

- a) the accompanying performance report presents fairly, in all material respects:
  - the consolidated financial position of the Group as at 30 June 2019, and its consolidated financial performance, and consolidated 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 consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of cash flows, statement of accounting policies and notes to the consolidated performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"), and the audit of the consolidated entity information and consolidated statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information ("ISAE (NZ) 3000 (Revised)"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Performance Report section of our report. We are independent of the group in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

#### Other Matter

The consolidated performance report of Ōraka-Aparima Rūnaka Incorporated for the year ended 30 June 2018 were audited by another auditor who expressed a qualified opinion on those statements because the group's investment in Real McCoy Owner Limited was carried at \$28,750 on the consolidated statement of financial position as at 30 June 2018. They were unable to obtain sufficient appropriate audit evidence about the carrying amount of Oraka-Aparima Runaka's investment in Real McCoy Owner Limited as at 30 June 2018. Consequently, they were unable to determine whether any adjustment to the investment was necessary. Outputs had not been quantified in the Statement of Consolidated Service Performance. This was a departure from Public Benefit Entity Simple Format Reporting - Accrual (Not-For Profit). This opinion was given on 19 October 2018.



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#### Other Information

The executive committee is responsible for the other information. The other information obtained at the date of this auditor's report is the consolidated entity information and the consolidated statement of service performance contained in the annual report, but does not include the consolidated performance report and our auditor's report thereon.

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

#### Responsibilities of the Executive Committee for the Performance Report

The executive committee is responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the consolidated statement of service performance;
- b) the preparation and fair presentation of the performance report on behalf of the group which comprises:
  - the consolidated entity information;
  - the consolidated statement of service performance; and
  - the consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of cash flows, consolidated statement of accounting policies and notes to the consolidated performance report

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and

c) such internal control as the executive committee determines 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 consolidated performance report, the executive committee is responsible on behalf of the group for assessing the group'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 executive committee either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

#### Auditor's Responsibilities for the Audit of the Consolidated 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) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when



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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.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the executive committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the executive committee 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 group's members, 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 group and the group's members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Invercargill BDO Invercargill Invercargill

New Zealand 16 October 2019

# Ōraka-Aparima Rūnaka Holdings Limited Performance Report

For the Year Ended 30 June 2019

# Ōraka-Aparima Rūnaka Holdings Limited Performance Report For the Year Ended 30 June 2019

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# **Ōraka-Aparima Rūnaka Holdings Limited**

# **Entity Information**

For the Year Ended 30th June 2019

Ōraka-Aparima Rūnaka Holdings Limited is a company. It was incorporated under the Companies Act 1993 on 19 June 2000 with the number 1035402. All issued shares in the company are owned by Ōraka-Aparima Rūnaka Incorporated, "the Rūnaka" a Ngāi Tahu papatipu rūnanga. The company is registered as a charitable entity under the Charities Act 2005, registration number CC49646. Its registered office is at 175 Palmerston Street, Aparima, Riverton.

It has no paid employees.

The company's mission is to generate investment income to be applied solely for charitable purposes in accordance with its charitable status. The company's directors are charged with managing the long-term investment of the company's assets to meet longer-term charitable aspirations of the Rūnaka.

The board of directors governs the structure of all the company's operations which are solely investment and management of the cash and resources. Directors approve charitable grants and donations which are paid by the company to the recipients or on the company's behalf by the Rūnaka.

The main sources of the company's cash and resources are:

- Income from invested funds
- Advances from the Rūnaka

and in 2018 from te pūtea tautoko. The company does not participate in any fundraising events nor has it applied for grants and donations.

Directors are not paid for their contributions to the company's activities. The directors contribute their time and efforts as volunteers. They are K Howell, Chair (Christchurch), G Brookman, (Christchurch), R Dallas, (Invercargill), R Davis, (Whangarei), J McRae, (Rotorua).

# Ōraka-Aparima Rūnaka Holdings Limited

#### Statement of Service Performance

For the Year Ended 30th June 2019

The outcomes that the company seeks to achieve include:

- Making education and study grants to Rūnaka members
- Supporting Te Kete o Aoraki initiatives for local schools about Ngāi Tahu history and culture
- Assisting with the maintenance of Te Takutai o te Titi marae
- Supporting the Kapa haka and Waka ama ropū, being educational and cultural activities
- Environmental projects promoted and fostered by the Rūnaka.

During the 2019 year the company's achieved outputs are measured by the charitable distributions it made of \$6,400 which included:

- Study grants for tertiary education Nil (last year- 3 students).
- Koha to assist healthy outcomes for 8 (last year 13) representatives in sporting and cultural events.

# Ōraka-Aparima Rūnaka Holdings Limited Statement of Financial Performance For the year ended 30th June 2019

	Note	This Year \$		Last Year \$
Revenue Te pūtea tautoko distribution	1	Nil		1,200,000
Investment income	2 _	235,366		150,544
Loss Evnences			235,366	1,350,544
Less Expenses Administration and overhead costs			(22,567)	(15,505)
		_	212,799	1,335,039
Less Grants Made Charitable distributions	3		(6,400)	(12,284)
Surplus			206,399	1,322,755



# Ōraka-Aparima Rūnaka Holdings Limited Statement of Financial Position As at 30th June 2019

	Note	This Year \$	Last Year \$
Current Assets			
Bank accounts		242,471	2,507,722
Debtors		35,100	18,176
		277,571	2,525,898
Non-Current Assets			
Investments	4	3,024,088	572,283
			Shiding
Total Assets		3,301,659	3,098, 181
Less Current Liabilities			
Creditors		(8,662)	(11,583)
Assets less Liabilities		3,292,797	3,086,598
Accumulated Funds			
Balance at start of the year		3,086,598	1,763,843
Surplus for the year		206,399	1,322,755
Balance at end of year		3,292,797	3,086,598

The performance report has been approved by the Directors, for and on behalf of Ōraka-Aparima Rūnaka Holdings Limited:

Signature

Rik: Dallas

Position

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# Ōraka-Aparima Rūnaka Holdings Limited Statement of Cash Flows For the Year Ended 30 June 2019

	_	Year \$	Last Year \$
Cash Flows from Operating Activities Cash Receipts:			
Te pūtea tautoko distribution Interest, dividends and other investment	-		1,200,000
receipts	59,786 59,786	-	84,712 1,284,712
Less Cash Payments Payments to suppliers	5,683	_	11,842
Grants paid	200 5,883	_	11,842
Operating Activities	- ;	53,903	1,272,870
Cash Flows from Investing & Financing A Cash Receipts: Receipts from matured investments Loan from the Rūnaka	500,000 Nil 500,000	- -	4,305,289 990,000 5,295,289
Less Cash Payments: Purchase investments Loan & advances repaid to the Rūnaka	2,800,000 19,154 2,819,154	- -	3,429,298 1,006,470 4,435,768
Investing Activities	- -	(2,319,154)	859,521
Net (decrease) increase in cash Add opening cash balance		(2,265,251) 2,507,722	
Closing cash balance	- -	242,471	2,507,722



# Öraka-Aparima Rūnaka Holdings Limited Notes to the Performance Report For the Year Ended 30 June 2019

## Statement of Accounting Policies

Basis of Preparation: The company prepares its performance report under the Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit) accounting standard. The company has elected to apply this standard because it does not have public accountability and its total expenses are less than \$2 million a year.

The performance report has been prepared on a historical cost basis, except for the following item (refer to individual accounting policy for details):

Financial instruments - fair value through profit or loss

## Tier 2 PBE Accounting Standards Applied

The Directors have adopted Tier 2 NFP Standards RDR for the measurement of investments. The applicable Tier 2 NFP RDR Standards are PBE IPSAS 28 Financial Instruments: Presentation, PBE IPSAS 29 Financial Instruments: Recognition and Measurement and PBE IPSAS 30 Financial Instruments: Disclosures. All investments, except bank term deposits, have been recorded at fair value.

All transactions are reported using the accrual basis of accounting and are rounded to the nearest New Zealand Dollar.

This performance report has been prepared on the assumption that the company is a going concern.

Specific Accounting Policies applied in preparing this performance report are:

- Goods and Services Tax. The company is not registered for GST. This
  performance report is prepared on a GST inclusive basis.
- Income Tax. Income tax is not provided because the company is a registered charity and all its income is exempt from income tax.
- Interest income is recorded as accruing on a daily basis.
- Dividend income is recorded when the dividends are declared.
- Income from Te Haumi Whakamana is recorded in the financial year for which the entitlement is earned, including any unrealised capital gain.



## Ōraka-Aparima Rūnaka Holdings Limited Notes to the Performance Report For the Year Ended 30 June 2019

 Accounts Receivable. Accounts receivable are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectable amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified

#### **Financial Instruments**

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument.

The company derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the Company has transferred substantially all the risks and rewards of the asset;
- the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

#### **Financial Assets**

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are either classified as financial assets measured at amortised cost, or financial assets at fair value through profit or loss. The classification of the financial assets are determined at initial recognition. The company's financial assets are:

- cash and cash equivalents and receivables which are classified at amortised cost
- Te Haumi Whakamana, Craigs Investment Partners portfolio and Meridian Energy Ltd shares investments, which are classified at fair value through profit or loss

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit.

#### **Amortised Cost**

Financial assets measured at amortised cost 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.



## Ōraka-Aparima Rūnaka Holdings Limited Notes to the Performance Report For the Year Ended 30 June 2019

Financial assets at fair value through profit or loss

After initial recognition, these investments are measured at their fair value with movements recognised in other gains and losses in the statement of financial performance.

## Impairment of financial assets

All financial assets except for those at fair value through profit or loss are subject to review for impairment at least at each reporting date. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment. The amount of loss (or subsequent reversal) is recognised in the profit or loss for the reporting period.

#### **Financial Liabilities**

The company's financial liabilities include creditors.

All financial liabilities are measured at amortised cost using the effective interest method.



## Öraka-Aparima Rūnaka Holdings Limited Notes to the Performance Report For the Year Ended 30 June 2019

## Statement of Accounting Policies

Investments.

The loan to Te Haumi Whakamana is recorded at year-end at the redeemable value of the loan which is the amount of funds advanced adjusted for increases or decreases in the underlying value of property owned by Ngāi Tahu Property. Changes in redeemable value are added to or subtracted from income.

Invested funds managed by Craigs Investment Partners are recorded at year-end at the market value determined by the fund managers. Value changes over original cost or the previous years value are added to or subtracted from income.

Accounts Payable. Creditors and other payables are stated at cost



## **Öraka-Aparima Rūnaka Holdings Limited** Notes to the Performance Report For the Year Ended 30 June 2019

## Change in Accounting Policies.

There have been no changes in accounting policies during the year.

1.	Te pūtea tautoko	This year \$	Last year \$
	During the year the company received Te pūtea tautoko rūnanga monies totalling	Nil	1,200,000
2.	Interest, dividends and other investment income		
	Interest from portfolios & banks	44,220	43,444
	Dividends from portfolios	8,897	2,343
	Income from Te Haumi Whakamana		
	<ul><li>Interest</li></ul>	70,105	52,724
	<ul> <li>Unrealised gain</li> </ul>	37,687	29,893
	Craigs Investment Partners	,	,
	Realised gains	220	-
	Unrealised gains	52,502	_
	Meridian Energy Unrealised gains	21,735	22,140
		235,366	150,544
3.	Charitable distributions		

Charitable distributions during the year were \$6,400 (\$12,284 last year). Distributions paid to the recipients by Ōraka-Aparima Rūnaka Incorporated on behalf of the company, \$6,200 (last year \$12,284)

		This year \$	Last year \$
4.	Investments		
	Te Haumi Whakamana	1,067,580	529,893
	Craigs Investment Partners portfolio	1,892,383	Nil
	Meridian Energy Ltd Shares	64,125	42,390
		3,024,088	572,283

Te Haumi Whakamana is a debt security under which the company has lent money to Ngāi Tahu Property. The return on the money lent comprises a half- yearly cash distribution and a yearly non-cash distribution based upon independent valuations of property owned by Ngāi Tahu Property.

Craig's Investment Partners manage the company's funds invested as custodians, based upon investment risk factors set down by the directors of the company. The funds are invested in a mixture of debt securities, equities and cash deposits. All income received by the managed funds is reinvested by Craig's.



## Ōraka-Aparima Rūnaka Holdings Limited Notes to the Performance Report For the Year Ended 30 June 2019

## 5. Related party transactions

Ōraka-Aparima Rūnaka Incorporated owns all the issued shares in Ōraka-Aparima Rūnaka Holdings Ltd. The shares held by the Rūnaka, which are unpaid, do not confer any rights to dividends nor any rights to participate in any surplus assets upon the liquidation of the company.

The Rūnaka paid the following amounts on behalf of the company and charged them to the company.

	This year \$	Last year \$
Grants	6,200	12,284
<ul> <li>Meeting &amp; travel expenses</li> </ul>	3,447	1,531
<ul> <li>Accounting and other fees</li> </ul>	86	615
Audit fees	2,875	Nil

At the end of the year the company owed \$5,097 to the Rūnaka (last year \$11,583).

## 6. Contingent Liabilities

The company has no contingent liabilities as at 30 June 2019. (2018: Nil)

#### 7. Events After Balance Date

The company has no events after balance date as at 30 June 2019. (2018:Nil)

## 8. Capital Commitments

The company has no capital commitments as at 30 June 2019. (2018:Nil)

## 9. Prior period adjustment

The Meridian Energy investment was incorrectly recorded at cost for the year ended 30 June 2018, whereas as per the accounting policy, all investments must be stated at fair value, which in this case, is market value cont...



# Ōraka-Aparima Rūnaka Holdings Limited Notes to the Performance Report

For the Year Ended 30 June 2019

## 9. Prior period adjustment cont...

The investments figure relating to Meridian Energy has therefore been restated for the unrealised gain on investment, with the following line items being amended from last year's financial statements:

Statement of Financial Performance Investment Income Total Revenue Surplus	Last year's audited accounts 128,404 1,328,404 1,300,615	Prior period adjustment 22,140 22,140 22,140	Re-stated balance 150,544 1,350,544 1,322,755
Statement of Financial Position			
Investments	550,143	22,140	572,283
Total Assets	3,076,041	22,140	3,098,181
Assets less Liabilities	3,064,458	22,140	3,086,598
Accumulated Funds			
Surplus for the year	1,300,615	22,140	1,322,755
Balance at end of year	3,064,458	22,140	3,086,598
10. Financial instruments The carrying amount of finan financial instrument categori Financial assets measured a	es are as follows:		h of the Last year \$
Cash and cash equivalents		242,471	•
Receivables		35,100	
Total financial assets at amo	ortised cost	277,571	2,525,898
	Fair value through profit or loss		500.000
Te Haumi Whakamana		1,067,580	•
Craigs Investment Partners	portfolio	1,892,383 64,125	
<u> </u>	Meridian Energy Ltd shares		
Total financial assets at fair	value infough pro	3,024,088	572,283
01 1055	or loss		372,203
Financial liabilities measured	Financial liabilities measured at amortised cost		
Creditors		8,662	11,583
Total financial liabilities at ar	nortised cost	8,662	11,583





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## INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDER OF ŌRAKA-APARIMA RŪNAKA HOLDINGS LIMITED

#### Report on the Performance Report

#### Opinion

We have audited the performance report of Ōraka-Aparima Rūnaka Holdings Limited ("the company"), which comprises the statement of financial performance and statement of cash flows for the year ended 30 June 2019, the statement of financial position as at 30 June 2019, and the statement of accounting policies and other explanatory information.

#### In our opinion:

- a) the accompanying performance report presents fairly, in all material respects:
  - the financial position of the company as at 30 June 2019, 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)"), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information ("ISAE (NZ) 3000 (Revised)"). 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 company in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

#### Other Matter

The performance report of Ōraka-Aparima Rūnaka Holdings Limited for the year ended 30 June 2018 were audited by another auditor who expressed an unmodified opinion on those statements on 18 October 2018.

#### Other Information

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is the entity information and statement of service performance contained in pages 3 and 4 of the annual report, but does not include the performance report and our auditor's report thereon.



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

#### Responsibilities of the Directors for the Performance Report

The directors are responsible 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 company which comprises:
  - the entity information;
  - the statement of service performance; and
  - 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

c) such internal control as the directors 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 directors are responsible on behalf of the company for assessing the company'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 directors either intend to liquidate the company 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) and ISAE (NZ) 3000 (Revised) 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.



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As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the directors 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 company's shareholder, 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 company and the company's shareholder, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Invercargill
Invercargill
New Zealand

11 October 2019