

TE RARAWA



TE RŪNANGA O TE RARAWA **PŪRONGO Ā-TAU**

For Year End
30 June 2021

TE RĀRANGI KAUPAPA

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TE ROHE O TE RARAWA

I tīmata te rohe o Te Rarawa mai i Te Puna o Hokianga. Ka turukinahia ki tōna awa, tae noa ki te rohe o Mangataipa i tū ana i te tau o Maungataniwha. Mā konā ka haere mā runga ngā pae maunga o Raetea, mai ki te rohe o Takahue. Ka turukina i te awa o Pamapurua tae atu ki Maimaru; ā, ka tae ki Awanui. Mai i reira ka whiti atu ki te taihauāuru ki Hukatere. Ka titiro ki Te Rēinga, ki Te Rerenga Wairua; Ka poroporoaki ki a rātou mā kua haere atu i tua o te ārai. Ka huri tuarā, ka hoki mā runga i Te Oneroa-a-Whāro, arā, Te Oneroa-a-Tōhē, ki Ahipara, ki Tauroa; ā, ka whiti i te wahapū o Ōwhata tae atu ki Whakakoro, ka titiro ki Te Kauae-o-Ruru-Wahine; roanga atu i te ākau o Mitimiti, i ngā onepū o Mātihetihe me Te Rangi, ā, tae atu ki Te Puna o Hokianga Whakapau Karakia. Nā, ka mau ngā panga taonga o Te Rarawa Kai Whare.

Te Rarawa Iwi encompasses the areas beginning from Hokianga, eastward following the Hokianga River to Mangataipa, situated at the base of Maungataniwha. Northward along the ranges of Raetea to Takahue and following down the Pamapurua River to Maimaru, across to Awanui and westward to Hukatere on the Ninety-Mile Beach. Back down the Beach to Ahipara, southward to Tauroa, Ōwhata and Whangapē and down the coastline to Mitimiti and back to Hokianga, being the southern boundary of Te Rarawa Iwi.



TŌ MĀTOU TIROHANGA WHAKAMUA OUR VISION

Ko ngā whānau o Te Rarawa,
E tūkahe ki tō rātou Te Rarawatanga, ka noho hei pou ki tō rātou marae,
e anga whaka mua.

*Te Rarawa whānau strong in their identity, active with their marae,
and making a contribution.*



TŌ MĀTOU MAHI OUR MISSION

Ko Te Rūnanga o Te Rarawa he ringa manaaki ki ngā hapū me ngā marae,
kia whakamanawatia i tō mātou mana whenua, mana tāngata.

Kia whakakahangia te mauri me te wairua o Te Rarawa whānui

*To provide the means for hapū and marae
to develop their resources within each rohe,
to enhance the wellbeing of all of Te Rarawa.*

NGĀ MAUMAHARA

Korou Kore | Ahipara

Rita Clarke (nee Walters), Anthony Walters, Emma Trainor (nee Walters)

Mātihetihe | Mitimiti

Davey Waharai, Johanna (Ko) Aperi (nee Campbell), Mary Martin-Dunn, Nga-huia Sissy Campbell (nee Rudolph), Maraea Chung (nee Hotere), Ann Dysart, Sophie Cross, Robin K Martin, Dixie Theresa Martin, Kane Ripia

Morehu | Pawarenga

Jim Herbert, Teresa "Brownie" Marsh (nee Rudolph), Freda Rudolph, Elizabeth Waipouri, Peter & Joshua Ihaka, Lawrence Campbell, Maata Ihaka, Bernadette Herbert

Motutī | Motutī

Piripi Daniels, Martha Manukau (nee Paparoa), Caroline Regina Mclean, Rihari Tate

Ngāi Tūpotō | Motūkaraka

Patrick Mendes, Bruce Ngapera, Josephine Harris, Harold Wenata, Tracy Dixon, Valerie (Nin) Te Raita Repia, Atarangi Harris, Huriwaka Harris, Rose Harris, Sarah Harris, Dennis Hancy

Ngāti Manawa | Pānguru

Caroline (nee Blair) Tatiana Thompson, Tom Green, Tuakanga Green, Leon Rawiri, David Wijohn, Andrew Dargaville, George Wairehu, Minnie Te Wake, Rihari Tate

Ōhaki | Pawarenga

Regan Skinner, Anthony Rudolph, Carol Smith (nee Ihaka), Bob (Papu) Rudolph

Roma | Ahipara

Peter Wala Williams, Moanarua Samuels, Lucy Milich, Marigold Elizabeth Hadfield (nee Arano), Anthony Walters, Rapine Murupaenga, Ruth Snowden

Taiao | Pawarenga

Billy Peri, Anthony Samuels, Chrissy Jacobs (nee McMath), Nick Adams, Annette Collier (nee Peri), Margaret (Bubby) Bohte (nee Peri), Hera Snelling (nee McMath)

Te Kotahitanga | Whangape

Jamie Murray, Paratene Murray, Stephen Wade Murray, Rudi Taylor, Manuka Henare, Billie Murray

Te Rarawa | Pukepoto

Francis Beatrice Smith, Timoti Motu, Pat Mane, Katrina Rapihana, Milami Mane, Meg Mathews, Gina Harding, Percy Harrison, Pita Tipene, Hannah Harrison

Te Uri o Hina | Pukepoto

Rithia Frost, Hinemoa Sylva, Anthony Mathews,

Waihou | Pānguru

Charlie Witana, Barry Te Tai, Piri Pihema, Donna Message, Anthony Rota, Rota Rota

Wainui | Ahipara

Hinemoa Leef-Smith

Waipārera | Rangi Pt

Ben Wilson, Hector Slade, Mary Bercich, Crystal Bryers Robin K Martin, Ngaire Boyce

Waipuna | Pānguru

Marie Mcloud (nee Tipene)

Whakamaharatanga | Manukau

Hone Samuels, Ngau Ratima

Other

Te Paatu: Te Wera Wally Nopera

Te Aupouri: Justin Murray, Karaka "Buck" Wiki, Etana Heka

Ngai Takoto: Norma Moses

TE MAHERE RAUTAKI MAI NGĀ POU E WHĀ

STRATEGIC GOALS ACROSS THE FOUR PILLARS OF WELLBEING

TE RARAWATANGA - CULTURAL

Proactive development of Te Rarawa whānau, hapū and marae.

The mana and mauri of our haukāinga are upheld. Every Te Rarawa marae is a vibrant and healthy space for whānau and hapū to develop culturally, socially, and economically. Te Rarawa whānau are supported and nurtured to learn, practice, and express themselves. Te Rarawatanga continues to guide and nurture Te Rarawa whānau and the wider community.

TAIAO - ENVIRONMENTAL

Active protection and revitalisation of environmental taonga.

A comprehensive iwi environmental strategy is in place which reflects our role as kaitiaki and mana whenua. All Te Rarawa whānau, hapū and marae are contributing to and benefiting from a protected and revitalised environment.

We are fulfilling our kaitiaki role through mātauranga and tikanga Māori.

ŌRANGA - SOCIAL

Significant improvement in health, education, and housing outcomes.

Te Rarawa is improving the social wellbeing of whānau. Through focused funding and well-designed programmes, the health, education, and housing outcomes of whānau are exceeding expectations. Our programmes are effective in minimising child welfare and criminal justice interventions in Te Rarawa whānau. We are driving educational outcomes through a Te Rarawa approach to curriculum, learning and delivery. Te Rarawa is a leader in social housing design and provision.

ŌHANGA - ECONOMIC

Responsible and sustainable economic growth to advance cultural, social, and environmental goals. Te Rarawa is recognised as a leader in the local economy. Funds are generated and reinvested into social, cultural, and environmental activities. Te Rarawa creates training.

opportunities that align with hapū and marae activities, employs whānau in business ventures and supports whānau enterprise. Te Waka Pupuri Pūtea is consistently growing the commercial asset base. Its commercial aptitude and rigour are demonstrated through a constant flow of new commercial activities. Partnerships are formed that align with our values and broaden our portfolio.

TE RARAWA AT A GLANCE



23,280

PEOPLE ESTIMATED
AFFILIATED TO
TE RARAWA



30.3%

OF TE RARAWA
REPORT OWNING
THEIR OWN
HOME



62.2%

OF TE RARAWA
WERE WORKING
AGE (15 - 64)



25.2%

OF TE RARAWA HAD
A TERTIARY LEVEL
QUALIFICATION



24.5%

OF TE RARAWA
WERE AGE 15-29



37.7%

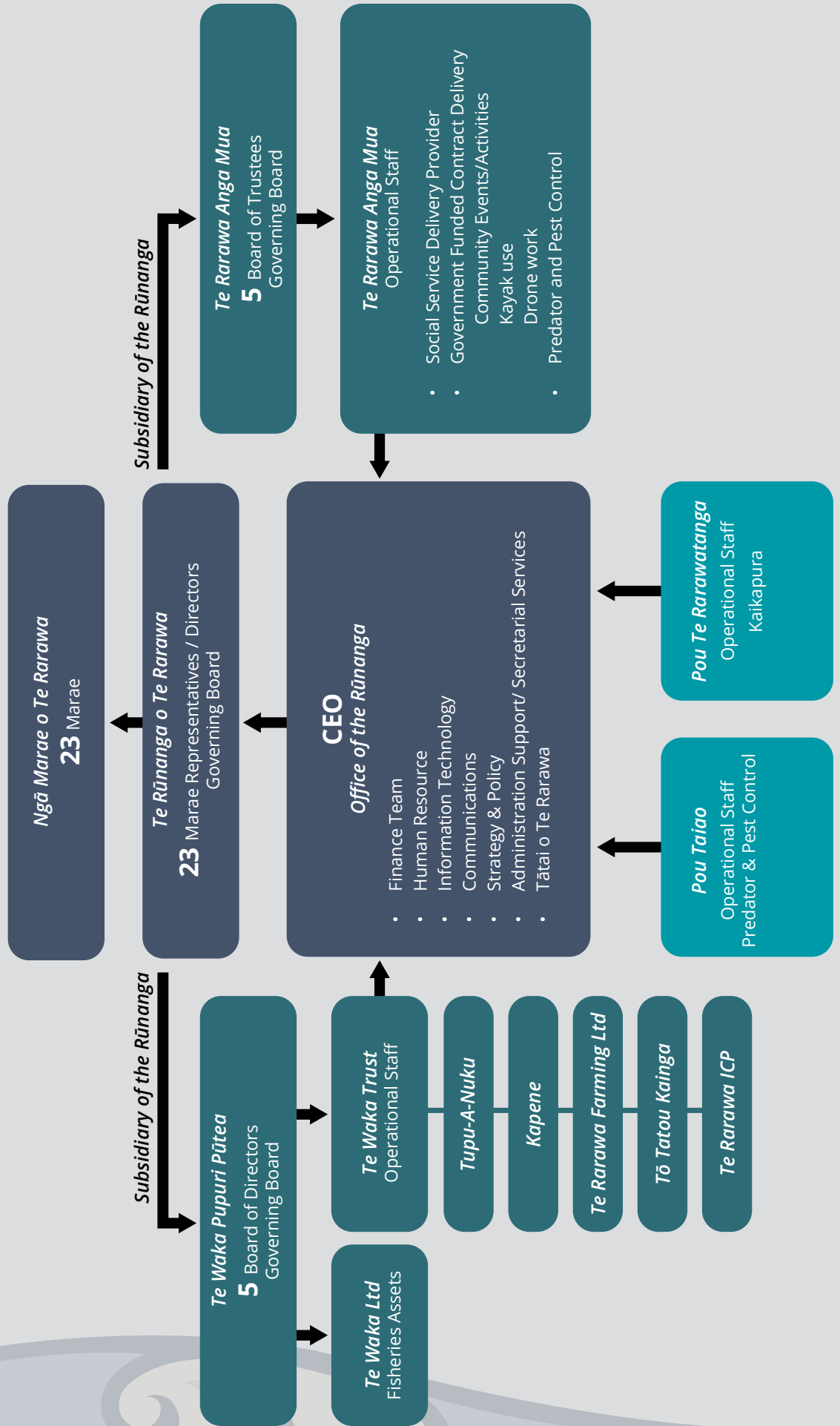
OF TE RARAWA
WERE AGE 30-64



6.5%

OF TE RARAWA
WERE AGE 65+

ORGANISATIONAL STRUCTURE



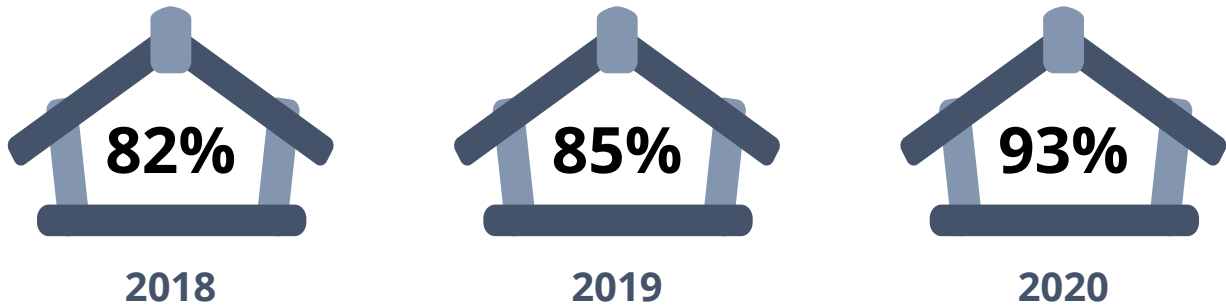
TE RŪNANGA O TE RARAWA

MARAE DELEGATES FROM JULY 2020 TO JUNE 2021

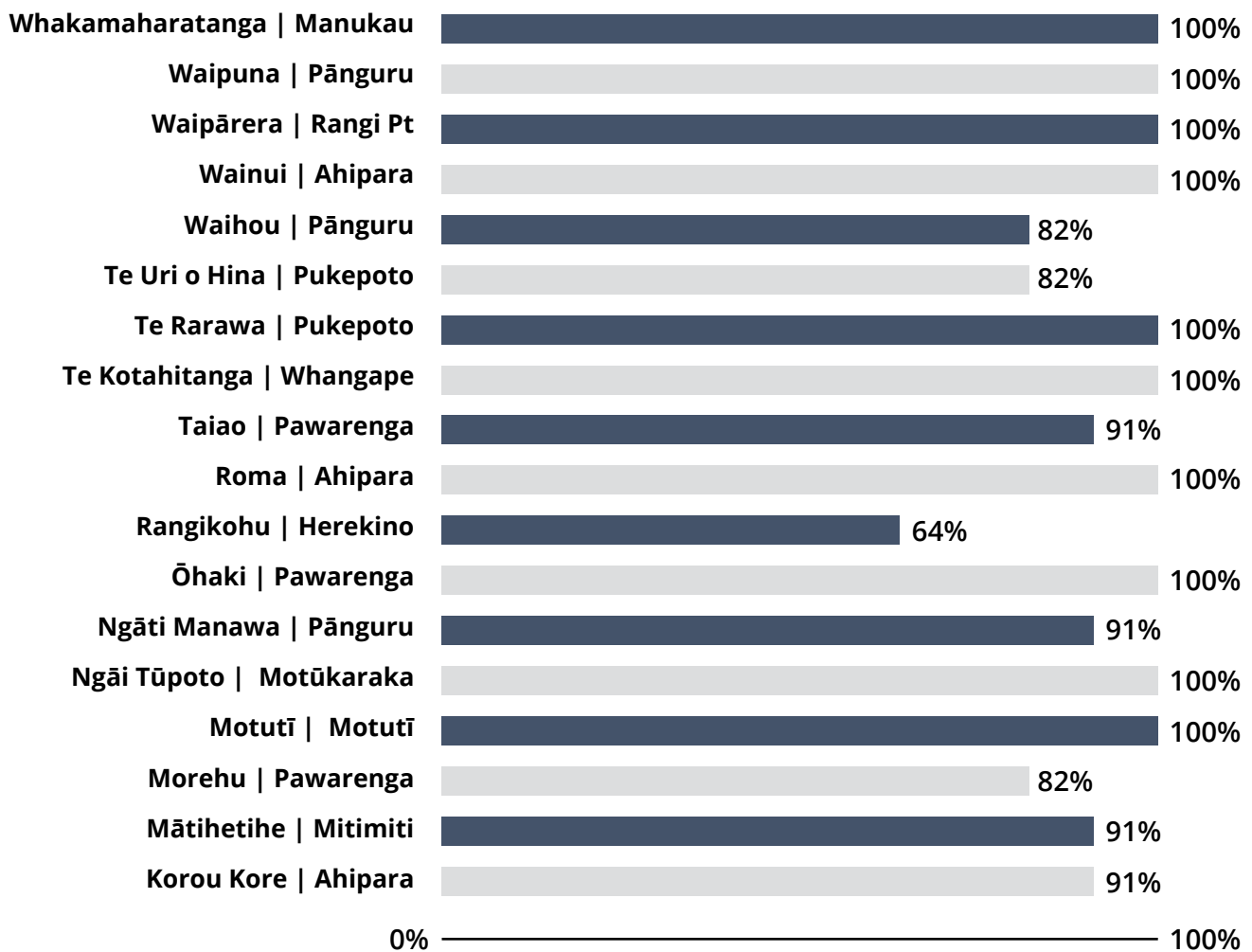
MARAE	July 2020 to June 2021
Korou Kore Ahipara	Putiputi McMahan
Mātihetihe Mitimiti	Debbie Martin
Morehu Pawarenga	Jean Beazley
Motutī Motutī	Desire'e Andrews
Ngāi Tūpoto Motūkaraka	Hoana Smith
Ngāti Manawa Pānguru	Rihari Dargaville
Wainui Ahipara	Lisa McNab
Ōhaki Pawarenga	Sam Tecklenburg
Roma Ahipara	Tui Qauqau-Te Paa
Taiao Pawarenga	Lee-Anne Spice
Te Kotahitanga Whangape	Richard Murray
Te Rarawa Pukepoto	Waikarere Gregory
Te Uri o Hina Pukepoto	Tui Bedggood
Waihou Pānguru	Makere Ngaropo
Waipārera Rangi Pt	Matilda Bercic
Waipuna Pānguru	Abraham Witana
Whakamaharatanga Manukau	Roberta McLean
Rangikohu Herekino	Katie Murray

TE RŪNANGA O TE RARAWA

TRUSTEE ATTENDANCE AT RŪNANGA HUI-A-MARAMA



TRUSTEE ATTENDANCE JULY 2020 - JUNE 2021



TE RARAWA REPRESENTATION

Te Rarawa Representative	Board
Abraham Witana	Te Hiku Media Te Ahu Charitable Trust
Frank Herbert	Hauora Hokianga
Haami Piripi	Te-Oneroa-ā-Tōhē Beach Board Far North Regional Museum Trust
Hone Walsh	Far North Regional Museum Trust
Jean Beazley	Te Hiku Hauora Trust
Joanne Murray	Kaitaia College BOT
Katie Murray	Te Hiku Iwi Development Trust
Lisa McNab	Te Hiku Sports Hub Te Hiku Iwi Development Trust
Paul White	Te Tāpairu Hirahira o Kahakaharoa
Waikarere Gregory	Te Hiku Conservation Board

KŌRERO A TE HEAMANA O TE RŪNANGA



HAAMI PIRIPI, ONZM
CHAIRMAN

Nāku te rourou, Nāu te rourou, Ka ora ai te iwi

Over the last five years there has been much conjecture among our constituency about the role and place of the Rūnanga in the lives of our whānau, each under pressure from socio economic disparities and extreme deprivation. We have signalled our collective intention to review our institutional arrangements with a view to releasing further potential from our carefully collected legacy that has been described for you in the context of this annual report.

The first question of course is “how are we doing so far” and this report indicates that we are still on our upward trajectory across each of our four strategic pou. In general terms we have held our own within an environment of adversity and unpredictability and this has been a real test for our iwi and our organisation as we have grappled with finding ways to effectively support our whānau in times of hardship.

At each turn of the taniwha, we have learnt more, and new information has prepared and armed us, to protect our communities.

One certain lesson that has been learnt is that we cannot rely on mainstream health and support services to adequately respond to our needs. This has implications for our future as an iwi and establishing an iwi pandemic plan as a strategic propriety across our business.

As we go into our next year and phase of development we will still be learning as we go because this is the first time in our history as an iwi that we have expressed our presence in this region as an entity with significant influence within all four of our pou, Te Rarawatanga, Oranga, Taiao, and Ōhanga. Progress in these areas has been made through the efforts of our two support arms, Te Rarawa Anga Mua and Te Waka Pupuri Pūtea. The Office the Rūnanga has consolidated our involvement and investment in the Taiao and is building on the platform of Jobs for Nature, Kauri Ora and the growing attention to biodiversity and climate change. Te-Oneroa-ā-Tōhē

We have led the way in garnering relationships between our kinsmen and local/central government. The first management plan established for Te-Oneroa-ā-Tōhē is demonstration the kind of partnership we are looking for and equally Te Hiku Iwi Social Development Accord has enabled a working relationship with Ministers of the Crown and a measurable improvement in the effectiveness of services in the region.

One of the outcome areas severely impacted upon by the COVID taniwha is our cultural and spiritual wellbeing. Our unique demographic profile produces a unique plan for action and over the past year we have learnt an enormous amount about how we can provide effective support to our iwi members and institutions. The area of most obvious effect is the tangihanga and on our marae our communities are suffering from the inability to hui kano ki te kano. This becomes even more apparent as an issue as we begin to understand the implications of over 80% of our members living away from our rohe and home fires. The challenge for us has always been one of ensuring that all our iwi members have access to iwi benefits. Under covid conditions the difficulties become more pronounced and further exacerbated between urban and rural living environments.

Te Reo Māori me ōna tikanga is a communication highway that can be a common denominator that connects our people at several levels and our past investment in broadband connectivity was designed to position us for this scenario.

Haami Piripi, ONZM
Chairman

A handwritten signature in blue ink, reading 'Haami Piripi'.

KŌRERO A TE TUMU WHAKARAE

CHIEF EXECUTIVE REPORT

He korōria ki te runga rawa.

He maungārongo ki te whenua.

He whakaaro pai ki ngā tāngata katoa.

He whakaaro ano kia rātou i te pō, i roto i o koutou okiokinga, e moe.

Huri noa, rātou kia rātou, tātou kia tātou.

E te iwi o Te Rarawa me ngā tini whanaunga,

tēnā koutou, tēnā koutou, tēnā koutou katoa.

The impact of COVID 19 is more than just forced responses to the medical threat and although health and safety is vitally important, the expectation is that Operations will carry on with all the services Te Rarawa have been mandated to exercise. In saying that we also appreciate that if we continue to expect things to be the same, then we are not understanding the situation completely.

However, prior to our report on the unprecedented year of worldwide pandemic response, as a Mandated Iwi Organisation we are required to provide a couple of pieces of information. The first of these are our efforts to increase the number of registered members. We concentrated our infrastructure on the Registration Data Base and delivery of service to Te Rarawa iwi irrespective of their registration status.

The second requirement of the Māori Fisheries Act is the comparison of performance against the Annual plan and the reports for these activities are included throughout this document in short narratives, dashboard accounts, the comprehensive financial reports, community actions and Governance reports. In short, all things went well, on time, within budget and with positive outcomes. The outlier is Hapū Development - the one area of underachievement – we opted instead for Hapū Survival. So, we return now to the impacts of COVID 19.

1. MAINTAINING OUR STANDARD OF LIVING

COVID 19 has and will continue to affect our daily lives, to effect changes to our tikanga, to induce changes to the way we feel, think, see and do. COVID 19 has already wrought great change across the World and in some ways our challenge has been to try and maintain our given standard of living, our existing relationships and our aspirations for the future. I will address our responses to these challenges through this Annual report on behalf of Operations for Te Rūnanga O Te Rarawa.

The initial Operations response, during the reporting period, was in fact to ensure we were not going to be overrun by the virus. i.e. Hapū survival. The outcomes sought spanned the medical and economic spheres of our Strategic plan. Our teams constructed a Critical Incident Response framework to ensure a comprehensive and efficient reply to all threats presented. This framework has been fantastic for developing solutions to this almost universal threat and implacable threat. Business continuity plans were developed to ensure staff would be able to focus on the tasks at hand without having to worry about their ongoing employment. Opportunities to increase employment were seized as soon as they became available. This time last year we had very limited knowledge of what the future might hold. So given the circumstances, this was a more than reasonable response. As I write this, we understand there is still a significant level of threat but more certainty that the efforts we have expended over the last year will sustain our iwi, hapū and whānau.

2. OUR EXISTING RELATIONSHIPS

One of the fundamental ways to combat the threats from COVID has been to remain connected. The digital communications technology has been a massive support in this regard. However, it is also a tremendous liability to wellbeing with the continued spread of misinformation including the dissemination of conspiracy theories of the 'tin foil hat' variety. On balance a rational evaluation would be that the internet is more of a help than a hindrance and like many of the difficulties we encounter in life; how we as individuals and teams respond to what we can control is the successful formula for dealing with uncertainty. The internet-based Zoom and Teams meetings have allowed us to remain in contact and contribute to national, regional, and local responses. At all levels of the Rūnanga we have endorsed sensible actions, followed best practice and scientific advice, maintained whānau connections, and sought equity of outcomes on behalf of Te Rarawa whānau and whanaunga.

3. OUR FUTURE ASPIRATIONS

The five-year Strategic plan is still the Operations guidebook, and we are confident that we can and will make steady progress against that plan over the remaining three years of delivery. First things first though and hence we have put a lot of effort into the protection via vaccinations. This will continue until our tamariki and mokopuna are safe from COVID. It is amazing that a number of vaccinations have been developed so quickly especially when we compare this virus to something like the lack of progress in combating the Aids virus by vaccination. These first-generation vaccines are well tested by the sheer volume of vaccinations across the world and have my confidence. Frankly, they and only they allow us to have confidence that there is a future for our tamariki and mokopuna. On that basis the Rūnanga Operations will continue to methodically work our way through the current 20-25 Strategic plan. Our hope is that next year the Annual Report will be read by even more Te Rarawa whānau with an even greater sense of relief and optimism for the future.

NĀ REIRA, e tātou mā, me aroha tātou kia tātou. Mā te Atua tātou e manaaki, e tiaki hoki

TE RARAWA INITIATIVES / PROJECTS



Marae assisted with funding applications and opportunities:

Roma	Wainui	Korou Kore	Mātihetihe
Te Uri o Hina	Rangikohu	Te Kotahitanga	Manukau
Te Rarawa	Motutī	Ngāi Tūpoto	Ōhaki



Marae collective assisted:

Warawara Whakaora Ake Marae Collective
Ahipara Takiwā
Pātaka kai for tangihanga



CHILDRENS DAY

CELEBRATIONS IN KAITAIA



Once again, our team took over the running of the Annual **CHILDREN'S DAY** Celebrations in Kaitaia. This year was extra special being the twentieth anniversary of the National Celebration which of course began here in Kaitaia. Naturally Oranga Tamariki staff were leaders on the day with high energy and lots of aroha for all. The turnout of tamariki and pakeke was terrific. Event participation was high with energetic contributions from the MCs and staff in the community pools. Most importantly the Anga Mua team won the tug of war.



TUPU

TRAINING TO EMPLOYMENT

TUPU (meaning seedling or growth) is an Iwi and industry-led training to employment initiative working to get 20 kaimahi into sustainable employment in Horticulture.

With the support of Kaiurungi (Navigators) Kaingaki Kāri have achieved several qualifications, alongside working with our employment partners.



TE AU WARAWARA WHAKAORA AKE RESTORATION PROJECT

One of the first opportunities to change our approach came thorough the Government drive for regional employment. In our case Departmenty of Conservation, Te Papa Atawhai and the Ministry of Social Development offered part funding for employment in environmental pest control. Using local contacts and Trustee input we quickly assembled a young team of 14 persons to build over 1000 traps and clear 15 kilometres of tracks in Te Au Warawara. This was not completely trouble free as the required speed of our response bypassed the normal protocols of engaging with the Warawara Kaitiaki Komiti and normal employment processes. I must thank the Komiti members for their concern and support. Similarly, we owe debts of gratitude to local partners, the Pawarenga Community and the Te Puna Toopu Trust. Both Trusts allowed their work sites to be used as bases for the teams when entry to the Warawara was prevented by adverse weather conditions.



An initial three-month contract was eventually extended to six months. The team undertook significant training and development courtesy of MSD and Doc. This training and their personal work record will stand them in good stead over the next three years of the Jobs for Nature and Kauri Ora follow up contracts. Valuable outputs were obtained besides the employment including one thousand traps, valuable knowledge of the bush interior across the collective hapū and marae, a working relationship across the team members and a better relationship with the two partner Trusts which we hope to extend positively. Hence, we had outcomes across the Social, Economic, Environmental and Cultural Pou of our Strategic plan.





Over the next three years our plan is to support the development of the Kaitiaki Komiti along several lines of action. The first of those is their ability to directly tender and manage these contracts for pest control. The second is to expand their approach to Te Au Warawara with development of matauranga projects that restore the cultural relationship of the hau kainga with their tupuna taonga. Then we will be able to develop a broader approach to other magnificent Te Rarawa forests of Raetea and Herekino forests. In a similar process we will leverage the work of the Ahipara Takiwaa in the marine ecology to increase hapū kaitiakitanga, hapū planning influence, hapū participation and hapū matauranga across the entire rohe i.e., whenua, takutai and waimaori. The Noho Taiao and Mauri Ora Mai Tawhito wananga series are other fundamental components of this long-term development plan and we thank those teams of Kaitiaki for their development of our tamahine and taitama.

There is however a sad footnote to the Whakaora Ake project which was the sad passing of the Operations Manager Mr Robin Martin of Matihetihe. Robin took the younger members under his wing and provided onsite daily management of the shed and trap building. He was an active member of the Kaitiaki Komiti for Matihetihe marae and reported to his peers in the Governance role. We thank his whānau for his contribution to the successes of the project.

Nā reira e koro e moe, e moe, e moe.



AHIPARA TAKIWĀ

TOHEROA AND PAUA RESEARCH

“Kia ū ki te whakapono me aroha tētahi ki tētahi”

Hold fast to your beliefs and love one another.

- POROA

Ngā Marae o Ahipara recognize that is incumbent on the current generation to exercise our inherited kaitiakitanga. With the return of coastal lands through our Treaty Settlement Wainui Marae, Roma Marae and Korou Kore have taken a strategic approach in exercising our mana whenua.

MAHI HAS INCLUDED:

Strategically placed signs printed with ‘Te Rarawa Kaiwhare - Tribal Lands’ to alert visitors to the fact that they were entering iwi owned land.

The pou whenua was erected by the people of Te Rarawa to mark our traditional relationship with Te-Oneroa-ā-Tōhē as guardians of the spiritual and cultural values associated with the spirit pathways handed down by our ancestors.

Look to the horizon of mountain tops that descend to the cascading of waves upon the beaches and rocky coastline; that is our Taonga...



Ahipara Tūturu (Rangers) is a successful monitoring programme that employs “locals” to monitor the beach. The main kaupapa of the programme is to talk to Manuhiri about the historical importance of Te Oneroa a Tōhē and our whenua from Te Kohanga to Tanutanu. We also direct manuhiri to appropriate campsites and tidy up any paru on the beach. Manuhiri are enthusiastic to learn more about the area especially surfers who have been coming to Ahipara for many years and had no idea of the place they were surfing at. The QR code sticker we created was very successful and the number of “hits” this site had over summer was very successful.

TOHEROA RESEARCH

Te-Oneroa-ā-Tōhē was once abundant with toheroa from Tanutanu in the South to Te Werahi [Twilight Beach] in the North. We want to return toheroa to their ancestral beds and have this as our intergenerational goal. There has been a severe decline of the toheroa population since the 1950's and our precious taonga species existence is now severely threatened.



WAIROA

Its ecological health and well-being of the Wairoa Awa is threatened by runoff outfalls from the local Ahipara landfill, the Ahipara wastewater treatment plant, and surrounding farming and agricultural activities. More recently, residential developments, because of Ahipara's popular coastal location, have raised their own concerns.



To this end an Ahipara action committee, tentatively named 'Whakatika Te Awa Wairoa,' was formed in 2020. It is umbrellaed by the environmental hapū guardianship group Ahipara Takiwā, which comprises of members belonging to Ahipara's three local marae, Roma, Korou Kore, and Wainui. The Takiwā supports the view that urgent, tangible action is required to restore The Wairoa River Systems to their full health. For that to happen associated tributaries and waterways of the awa must be an integral part of any solutions.

Solutions include riparian planting, fencing of waterways, ongoing environmental monitoring, and involvement of the entire local community (both Māori and to support this kaupapa as well as become directly involved as stakeholders, in both the restoration and ongoing kaitiakitanga of our precious Wairoa River Systems environments.) The Wairoa Awa was once an important healthy food resource, spiritual resource, and recreational resource for local hapū. Not anymore – and that needs to be fixed to restore vitality and community pride in our Wairoa River Systems.

RELAY FOR LIFE

In true community spirit whānau and friends gathered in Ahipara at the Rarawa Rugby Club to support each other as team members walked the track raising funds for:

- WHĀNAU WHO ATTEND SUPPORTIVE CARE PROGRAMMES
- DISTANCES VOLUNTEERS DRIVE TO TREAT WHĀNAU
- NIGHTS WHĀNAU STAY IN ACCOMMODATION
- CANCER RESEARCH

Hundreds of whānau supported locally and online with more than \$60,000 raised.

Seasoned kaimahi from the Cancer Society were amazed at the energy levels of participants, maintained throughout the event, driven from the shared experience of what it is like for those that deal with this illness that impacts so many of our whānau.

Twelve hours on, still going strong, a candlelight ceremony with a lap of hope was in honour of loved ones lost to cancer, that lit up the Te Rarawa Rugby Club field. The final hour was to support fighting back and fighting to find a cure.

Te Rarawa stands with whānau and cancer survivors to:

- CELEBRATE OUR SURVIVORS
- REMEMBER THOSE WE HAVE LOST
- FIGHT FOR A CURE



TE RARAWA EMERGENCY RESPONSE

AHIPARA FIRES – DECEMBER

A true collaborative effort to ensure the safety of the community and manuhiri of Ahipara.

Te Rarawa kaimahi were swift to the scene mobilising the distribution of kai to support the many whānau that had been evacuated overnight due to large-scale fires in Ahipara in late 2020. Local communities were quick to reach out with support to those that were evacuated from their homes, with numbers close to 100 requiring evacuations.

Thankfully, no homes or lives were lost, however there was significant damage to the flora and fauna of the maunga. Another reminder of the importance of fire safety, particularly over the summer season where we have been experiencing extreme drought conditions over the past two years.



TSUNAMI WARNING – MARCH

Following an 8.1 magnitude earthquake near the Kermadec Island Region, in March 2021.

Te Rarawa were once again on the scene in response to emergency alert notifications warning potential tsunami to hit the shores of the Far North. As evacuation alarms rung out across the rohe, overriding the current Alert Level 3 pandemic response, schools, and community organised and gathered at the town's high points, one of which was the Met Service Station. Te Rarawa kaimahi once again mobilised to ensure there was food, water, and shelter for whānau over several hours wait for the ok, at which point the tsunami was downgraded.

PANDEMIC RESPONSE – ONGOING

This reporting period began shortly after the first COVID Lockdown last year.

Our contribution to the nationwide COVID Response 2020, March to June, was based on attaining the status of Essential Service Provider and the latitude to repurpose our existing contracts to Community Well Being. That contract freedom was not available for all of this report period. The impact of COVID-19 upon the country is ongoing and last year affected Anga Mua in two ways i) restricting service delivery and ii) the nature of the services to be delivered. The restrictions on service delivery extended across the Four Pou of the organisation from Hapū Development Tūturu Tangata. Unfortunately, restrictions on the size and nature of events required the cancellation of several events. Despite those restrictions and the accompanying uncertainty when the sun shone Anga Mua staff made hay – and lots of it.

FUNDING AND CO-DELIVERY PARTNERS

TE RARAWA IS GRATEFUL FOR THE ONGOING SUPPORT

Te Kahu Oranga Whānau	Te Kahu o Taonui - ngā Iwi o Tai Tokerau
Te Hiku Iwi Development Trust (THIDT)	Māori Health Providers Network
Te Tai Tokerau Whānau Ora Collective	Northland District Health Board (NDHB)
Far North District Council (FNDC)	Whangarei District Health Board
Kaipara District Council	Civil Defence (CD)
New Zealand Police – Northern Region	Ministry of Social Development (MSD)
Te Puni Kōkiri (TPK)	Amokura – Transforming Tai Tokerau for Good
Foundation North	Tindall Foundation
Sky City	Te Arawhiti
Economic Recovery Group	Social Welfare Advisory Group
Ministry of Primary Industries (MPI)	Kiwi Harvest
Provincial Development Unit	Great Potentials
Te Hiku Fisheries Forum	Oranga Tamariki
Ministry of Education (MoE)	Ministry of Health (MoH)
NZ Breastfeeding Alliance	Te Roopu Kimiora
Midwives and LMC's	Ngā Kura o Te Hiku o Te Ika
Te Aho Turoa - Toimata Foundation	Federation of Māori Authorities
Movember	Ministry for the Environment
Iwi Collective Partnerships (Fisheries)	Plunket
Te Ohu Kaimoana	Northland Regional Council
Deep Sea Group	National Iwi Chairs Forum
Te Hauora o Ngapuhi	National Iwi Chairs Asset Holding
Te Papa Atawhai	Ministry for Business Innovation and Enterprise
Ngati Kahu Social Services	Whakawhiti Ora Pai
Te Hiku Hauora	Hauora Hokianga
Far North Reap	Salvation Army
Adult Mental Health Service	Public Health Nurse
Far North Regional Museum	Te Hiku Beach Governance
Te Hiku Media	Mahitahi Hauora
Whiria Te Muka	Waitomo Papakainga
Te Hiku Conservation Board	





2020 NGĀ KARAHIPĪ SCHOLARSHIPS

Te Rarawa Scholarship recipients from left:

Iripareraukura Te Tai, Jasmine Martin, Peata Leef, Hanibrez Sipu, Peter Martin, Hermione Matthew-Johns, Benjamin Clarke, Sharna-Leigh Job, Delaney Anderson, Hinewai Pomare, Hayley Taotua.

Other successful applicants were:

Leon Harris, Jordan Lapish, Kyla Campbell, Steve Watkinson & Milan Carey.

Each year, Te Rūnanga o Te Rarawa invests in its members in several ways including annual allocations to marae, social service delivery, opportunities for social and cultural development, investment into local economies and education scholarships. The opportunity to apply for scholarships is open to all registered members of Te Rarawa descent who are going to attend full-time tertiary learning or apprenticeships within Aotearoa and have a supporting letter from their primary marae. Applicants who have, or are likely to, contribute to whānau, hapū and iwi or are pursuing a course of education which aligns with Te Rarawa's Strategic Plan, have an increased likelihood of receiving a scholarship.

2020 was another difficult year for the scholarship panel to distribute scholarships. The calibre of the recipients was particularly high with a record number of applicants either writing their applications or completing their interviews in Te Reo. This was particularly heartening considering Te Rarawa's multi-pronged approach to the revival of our local mita and the survival of the language. The panel was ably served by representation from the Rūnanga Board and the Board of Te Rarawa Anga Mua, the social service and development subsidiary.

The two successful applicants receiving the prestigious Tarutaru me Ruapounamu awards (founding Te Rarawa Tupuna) were, Iripareraukura Te Tai (Waihou Marae, Bachelor of Science) & Benjamin Clarke (Ngāti Manawa Marae, Diploma in Construction).

Peata Leef (Ngāti Manawa Marae - Masters of Education) was awarded the Dame Joan Metge award – A trained anthropologist and much published author, Dame Metge is particularly famous for her outstanding promotion of cross-cultural awareness. She has been a long-time supporter of Te Rarawa and this scholarship is funded from royalties from her books.

In addition to this the panel awarded 13 other applicants, Te Rarawa scholarships ranging from \$500 to \$2500. The funding for these scholarships was made up of contributions from Te Rarawa Anga Mua (Te Rarawa's social service and social development subsidiary) and Te Waka Pupuri Pūtea (Te Rarawa's asset holding and investment subsidiary). Te Rarawa continues to explore avenues to extend the number of scholarships, it can offer its members and to improve its processes.



16

AWARDS GIVEN



\$38,000

IN VALUE

COURSES



1

DOCTORAL
COURSE



5

MASTERS
DEGREE



1

POST
GRADUATE



6

UNDER
GRADUATE



1

DIPLOMA



2

APPRENTICESHIP

2020 NGĀ KARAHIFI SCHOLARSHIPS

2020 RECIPIENTS	MARAE	DEGREE
Benjamin Clarke	Ngāti Manawa Marae	NZ Diploma in Construction (Quantity Surveying) Tarutaru me Ruapounamu
Iripareraukura Te Tai	Waihou Marae	Bachelor of Science Tarutaru me Ruapounamu
Paeata Leef	Ngāti Manawa Marae	Masters of Education Dame Metge Scholarship
Peter Martin	Mātihetihe Marae	Bachelor of Arts
Jasmine Martin	Mātihetihe Marae	Masters of Education
Leon Harris	Ngāi Tūpoto Marae	Bachelor of Physiotherapy
Hermione Matthew-Johns	Roma Marae	Doctorate of Clinical Psychology
Hinewai Pomare	Ngāti Manawa Marae	Masters of Health Science
Hanibrez Sipo	Ōhaki Marae	Postgraduate in Nursing
Delaney Anderson	Te Rarawa Marae	Bachelor of Medicine and Surgery
Jordan Lapish	Waiparera Marae	Bachelor of Law
Kyla Campbell	Mātihetihe Marae	Master of Arts in Māori and Indigenous Studies
Milan Carey	Roma Marae	Mechanic Apprenticeship
Steve Watkinson	Te Uri o Hina Marae	Apprenticeship - Sport and Recreation Programme Delivery
Hayley Taotua	Te Uri o Hina Marae	Masters of Arts Māori Development
Sharna-Leigh Job	Korou Kore Marae	Bachelor of Arts

TE RARAWA ANGA MUA



ABRAHAM WITANA
CHAIRMAN

KŌRERO A TE HEAMANA O TE RARAWA ANGA MUA

Be careful in what we ask for, we just might get it.

The old saying “you got to walk before you can run” comes to mind as I reflect over the past 5 years of Te Rarawa Anga Mua Trust. 2015 promised a new horizon and a platform from which Te Rūnanga O Te Rarawa would grow to deliver its vision to Te Rarawa Iwi members. Treaty settlements set in place a structure and entities to deliver not only its settlement redress to whānau and hapū, but to continue to provide Iwi Services to Te Rarawa no matter where whānau reside.

Te Rarawa Anga Mua (TRAM) was formally established 2016 to be the vehicle to support the inter-generational development of Te Rarawa whānau, hapū, marae and Iwi with a focus on social, environmental, cultural, and economic wellbeing; for the benefit of Te Rarawa Members, irrespective of where those Members reside.

TRAM has been tasked to receive, hold, and manage on behalf of Te Rarawa, on the trusts set out in this Deed, any funds, or assets, from Te Rūnanga for every Charitable Purpose benefiting Te Rarawa, whether it relates to the relief of poverty, the advancement of education or religion or any other matter beneficial to the community of Te Rarawa.

ME TIRO WHAKAMURI

Over the past five years TRAM has taken up new opportunities and faced new challenges which I will highlight. Although established in 2016, TRAM had no infrastructure or systems in place. This phase of establishment was focused on how to wind down Te Ōranga as an entity and how to transition staff, assets, and systems to TRAM. This was led by our former Rūnanga CEO Kevin Robinson up to the appointment of our Pouwhakahaere in 2018.

2017 – Transition of staff, assets and systems under TRAM was the focus for the year. TRAM as a new entity started to take on the delivery of social services continuing the legacy of Te Ōranga.

2018 – Recruitment process completed for the TRAM Pouwhakahaere (General Manager). George Riley was the successful candidate, and a 3-year contract was accepted and the start date being January 2019 with an end date of January 2022.

2019 – Transitional Support was provided to the Rūnanga during this year as the Rūnanga undertook its recruitment process for a new CEO. During this period, our Pouwhakahaere alongside the Te Waka Pupuri Pūtea General Manager filled the void of the CEO. The Kaikōkiri group which I represented TRAM on was formed to provide governance oversight during this particularly challenging period.

2020 – COVID – The impact this has had on the nation was felt in the homes of our people. The call from our people was strong and TRAM had to adjust and mobilise as best as we could to ensure support was provided to whānau and hapū. Again, TRAM was at the lead of the Te Rarawa response.

AROTAKE

Whilst they are the highlights from my perspective TRAM business continued. Together we have built a dynamic trusted entity that is adaptable and can meet the needs of whānau, hapū marae and our Iwi entity Te Rūnanga o Te Rarawa.

Incidental purpose	Achievement
Develop a Five-year Plan consistent with the Long-Term Strategic Iwi Development Plan of Te Rūnanga to assist the growth and development of Te Rarawa	TRAM has not developed a 5-year development plan at start up the focus was primarily on the establishment of the entity. The Rūnanga Strategic Plan was adopted as the 5-year plan.
Develop an Annual Statement of Intent, and an Annual Report consistent with the Five-year Plan and the Long-Term Iwi Strategic Plan of Te Rūnanga to assist the growth and development of Te Rarawa	Since establishment TRAM has consistently provided the Rūnanga with a Statement of Intent and budgets for approval annually. The TRAM SOI (Statement of Intent) is guided by and consistent with the Rūnanga Strategic Plan.
Contribute to the Implementation of the Iwi Strategic plan	The TRAM SOI contributes to the implementation of goals and objectives of the Rūnanga Strategic Plan. Over the past 5 years we have facilitated and supported the Rūnanga to deliver Annual scholarship and requests for sponsorship.
Implement the Rūnanga Distribution Policy on behalf of the Rūnanga	Since establishment and as noted in our purpose TRAM distributed annual tohatoha to each Te Rarawa hapū marae as noted in Schedule 2 of the TRAM Deed. Note distribution for 2020 was not distributed by TRAM
Support hapū/marae communities to achieve their developmental aspirations	With 23 hapū marae and several communities delivering all aspirations at once spread the resources available thin. We have developed draft whānau, hapū marae policies for the Rūnanga to consider before we go forth and implement them.
Liaise with all Iwi governance entities to ensure alignment	There is in place a Chairs forum for discussions of mutual concerns and or benefit.
Monitor the implementation of the Annual Statement of Intent and Five-Year Plan of TRAM Trust	The Board monitors the implementation of the TRAM SOI quarterly through traffic light reporting. This report is then provided to the Rūnanga in accordance with our duties. Collectivised these reports provide content for a TRAM Annual Report which is delivered at the Rūnanga AGM. Note TRAM has adopted the Runanga Strategic Plan
Establish Subsidiary Entities to undertake various activities as required	We have not yet been required to establish any subsidiary under TRAM.
Exercise strategic governance and provide financial oversight over all the affairs of TRAM Trust, including over any Subsidiary Entities	The TRAM Board fulfils the fiduciary duties by ensuring strategic oversight of all assets which is captured in monthly and quarterly Financial Reports. TRAM does not have any subsidiaries established.
Liaise with key stakeholders including Iwi, Māori, government, local authorities, and private organisations to facilitate improvements in the provision of services for Māori	Our list of key stakeholders is extensive and as a new entity we have built 5 years of foundational professionalism, integrity, honesty, and transparency capable of delivering on contractual arrangements and outcomes that meet the needs of Te Rarawa whānau, hapū marae and their communities.
Perform any other functions as determined from time to time by Te Rūnanga.	As noted in the arotake section of this report TRAM has stepped up to the plate when requested to do so. We will be called on again to perform others function on behalf of the Rūnanga.

ME TIRO WHAKAMUA

What does the road ahead look like for TRAM? Having now experienced the ability to walk with pride we can now pick up the pace to support:

- **5-YEAR PLAN** – is now the right time to drill deeper into how TRAM will grow, transform in a planned way over the coming 5 years?
- **WHĀNAU/ HAPŪ DEVELOPMENT ASPIRATIONS** – by supporting or investing in whānau hapū marae initiatives?
- **SOCIAL HOUSING INITIATIVE** – we know that there is a housing shortage, are we looking at becoming a property manager for rentals only or grander ideas?
- **GROWING LEADERS** – how to ensure we have succession within TRAM and whānau, hapū marae?
- **SOCIAL SERVICES** – Taken on the legacy from Te Ōranga, TRAM has become a trusted provider of services to whānau, hapū and community. Do we continue to provide these services?
- **SUBSIDIARIES** – Do we envisage establishing subsidiaries under TRAM? If so what for?

Looking ahead, crystal ball gazing, dreaming about what we want to achieve is challenging due to the unknowns. However, with good preparedness and opportunities sitting on the horizon we must test our luck to secure a better and brighter future for TRAM and Te Rarawa. In a recent progress report from the Executive Chairman of the Rūnanga TRAM will be called upon again to fill the void as an interim measure. I believe we have a duty of care to ensure the Rūnanga goals and objectives are supported during the coming months.

In closing I would like to acknowledge past and present TRAM Board members Catherine Davis and the late Wayne Te Tai for your support over the last 5 years. I am proud to have led TRAM through the establishment and transitional phase and look forward to seeing TRAM grow over the next 5 years in a planned way that supports the intergenerational development of Te Rarawa iwi.

Ngā mihi

Abraham Witana,
Chairman

TE RARAWA ANGA MUA

KŌRERO A TE KAIWHAKAHAERE O TE RARAWA ANGA MUA



GEORGE RILEY
KAIWHAKAHAERE

*Me tuku anō ngā mihi ki a Ranginui, ki a Papatūanuku ara
ki a rātou kua hikoikoi i te ara wairua
Koutou rā haere, haere, haere
E tātou ma, ngā kanohi ora
Tēnā tātou katoa*

CONTEXT 20-25 STRATEGIC PLAN

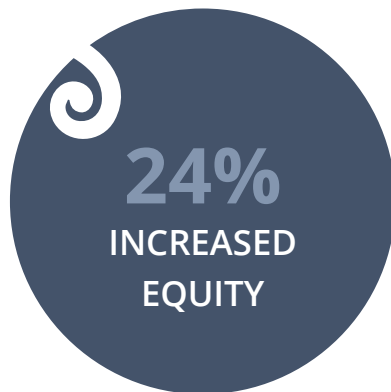
As noted, this is the fifth year that Te Rarawa Anga Mua has been operational. Significant development and progress across that time is recorded in the report by Abe Witana as the Chair of Te Rarawa Anga Mua Trust. On behalf of the Te Rarawa Anga Mua operational staff I am pleased to provide this report on our activities and achievements for the 20-21 Financial Year.

This is the second year of delivery against the 20-25 Strategic plan and the first year aligned to the Financial Year calendar. All of our Government contracts operate on this timetable. The other change of note was the identification of the Environmental Pou and Cultural Pou as standalone entities for management. Given the Four Pou framework of our Strategic Plan Anga Mua staff continued collaborating for group outcomes wherever possible. This approach has a dual benefit. Internally, it allows staff an introduction to other areas of activity they

may become interested in and subsequently develop a broader skillset for increased employability either in the group or to assist with whānau, marae and hapū work. Externally, attempting to deliver across the Four Pou concurrently enables us to extract maximum value from each contract- a sort of two birds for one stone paradigm. The Warawara section of the report is an example of how we managed this approach.

FINANCIAL PERFORMANCE HIGHLIGHTS FOR THE YEAR ARE AS FOLLOWS:

- Turnover increased to \$4.2 m – this increase means that most of our variance measures of performance against the budget are positive.
- Equity, the difference between our Assets and our Liabilities, has increased by 24% from \$3.6 m to \$4.5m. Half of this increase is due to the investment with JBWere.
- Contributions to the Office via the Service Level Agreements continue with some adjustments necessary for financial services due to the increased income.
- Distributions were set at \$35,000 for Scholarships [including \$20,000 from Te Waka Pupuri Pūtea Trust]
- Support for the Noho Taiao Wānanga series was budgeted at \$16,000
- Support for the Mauri Ora Mai Tawhito wānanga series was budgeted at \$30,000.
- Trading surplus for the Anga Mua Trust was \$393,000.
- Projected SIPO gains were listed in the income section of the budget approved by the Rūnanga Trustees but once again we can report that the fund is untouched and continues to grow in a compound fashion.



STAFF – HE MIHI NUI

A big mihi to all the staff who continued to support whānau during these times of heightened anxiety. Working online, remotely, diligently and without favour – I owe you all for the progress we have made and the contributions you provide to ensuring community wellbeing. Individuals and teams; many thanks to the Team Leaders who manage their staff and operational activity to ensure outcome targets are met and staff interests in matters of employment are upheld. For all persons not directly involved with your staff, I am pleased to state that staff always conduct themselves very well in pursuit of their professional obligations. The measures supporting this statement are that we continue to receive feedback expressing client satisfaction with service delivery and response to their needs. Secondly our contract partners are happy to roll over the contracts without question – we take a lot of heart from that stance. Unashamedly we also owe thanks to the Trustees of Te Rarawa Anga Mua and Te Rūnanga o Te Rarawa for their governance and far sightedness when instituting these opportunities to awahi whānau.

TE REO O MIHI

We must thank again our fellow conspirators seeking better outcomes for our tamariki and whānau. Most of the usual suspects are listed in the partners section of this report and it goes without saying we could not have done it without you. From Te Reinga to Rakiura and all points in between; Ngāi Māori, Iwi or Kiwi it - has been a real pleasure to be part of the team of five million and for Te Rarawa Anga Mua to act in your interests. Finally, to quote Tā Himi Henare 'we have come too far to not go further, we have done too much to not do more.'

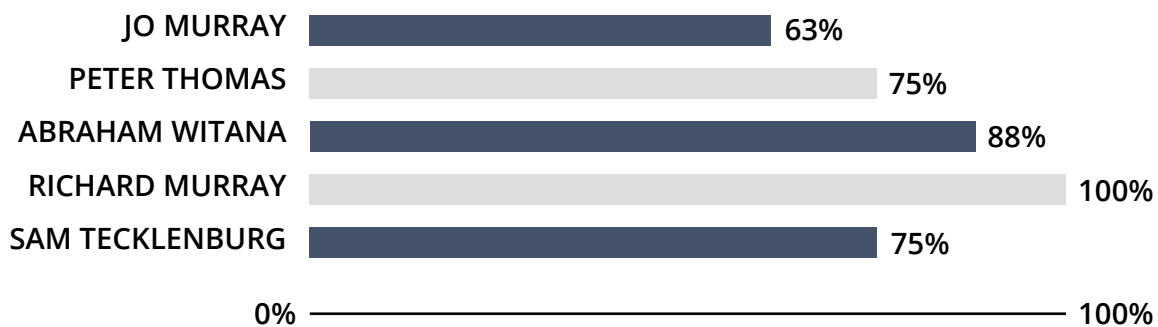
Nā reira, e hoa mā, me koke whakamua

TRUSTEES

TRUSTEES	POSITION
Jo Murray (Te Kotahitanga Marae, Whangapē)	Independent position
Peter Thomas (Ngāti Manawa Marae, Panguru)	Independent position
Abraham Witana (Waipuna Marae, Panguru)	Rūnanga Trustee representation Te Rarawa Anga Mua Chair
Richard Murray (Te Kotahitanga Marae, Whangapē)	Rūnanga Trustee representation
Sam Tecklenburg (Ōhaki Marae, Pawarenga)	Rūnanga Trustee representation

TRUSTEE ATTENDANCE

JULY 2020 - JUNE 2021





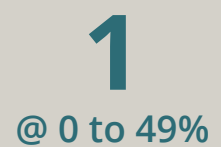
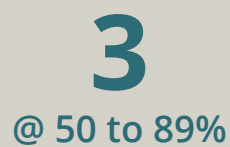


TE RARAWA ANGA MUA DASHBOARD REPORT



TARGETS ACHIEVED

2020 Statement of Intent
Achievement Results



Refer attached S.O.I. summary for details





7

Participated in research projects

Tuhura Papatuanuku GNS Mapping	Toheroa Research & Tauroa Reef	Toikuranui Whānau Engagement (MoE)	Warawara Whakaora Ake (ongoing)
He waka eke noa Climate Change	Short jaw Kokopu project	Fisher Wellbeing Research	



12

Participated in government policy processes

District Plan Review	Mental Health and Addiction Inquiry	Māori Health Services Review	Predator Free 2050
Low Emissions Economy	National Whānau Ora Review	Iwi Leaders Symposium	Options Development Group
Kauri Protection Fund	Cannabis Control Legislation	Te Oneroa-a-Tōhē Beach Board Plan	He Korowai Conservation Management Strategy



TE RAUTAKI REO O TE RARAWA

4

Kaupapa

Kāhui Kaumātua Engagement	Cultural advice and development of Te Reo o Te Rarawa collateral across Operations	Te Hiku Ōkoro	Developed pandemic protocols for tangihanga
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3

NOHO TAIAO SUPPORTED

80

Taitamariki attended

Te Hiku o Te Ika Noho Taiao Te Hiku o Te Ika Marae Te Hapua	Te Rarawa Noho Taiao Taiao Marae Pawarenga	Te Hiku o Te Ika Noho Taiao Waimanoni Marae
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60

Taitamariki attended

60

Taitamariki attended

Noho Taiao is an iwi led model of educational excellence – designed to inspire and excite tamariki and Kaiako through connection with each other, with their culture, with their whenua, moana, awa, roto, purākau, whakapapa, localised curriculum in action – connecting people to people and people to place.



226

WHĀNAU received Social Work support to improve their circumstances and awahi their tamariki.



138

STUDENTS supported by a Social Worker in their school.



68

WHĀNAU supported cognitive development for pre-school tamariki.



8

YOUTH events held.



4

PARENTING programmes held.



134

WHĀNAU supported to get fit and healthy. Whānau are supported to overcome everyday barriers to achieving health and fitness.



25

WHĀNAU supported to address youth offending. Emphasis on strengthening relationships between taiohi and their whānau.



20

ROOPU (incl. marae) supported to address youth use of alcohol and other drugs. Focus on supporting each roopu to develop and deliver their own initiatives to tackle the issue of drug and alcohol use by youth.



18

SCHOOLS supported to address health and fitness, suicide prevention & use of alcohol and other drugs by youth. Includes kura within Te Rarawa rohe. Emphasis on students learning and applying local history and whakapapa into activities utilising local natural resources and kaupapa Māori.



28

WHĀNAU supported to address family violence. Whānau transience is an issue in the kaupapa. Knowledge of whakapapa, whānau connections and local services enhances trust and supports ongoing constructive engagement.

TE WAKA PUPURI PŪTEA GROUP

TE KŌRERO A TE WAKA PUPURI PŪTEA

Te Waka Pupuri Pūtea was mandated to receive, hold, manage, invest, and grow the assets and other commercial resources of Te Rarawa. Essentially using our commercial and business acumen we exist to grow the asset base and apply the four pou investment model in our investment decision making to ensure sustainable growth. Since we received the assets Year on Year the Te Rarawa commercial asset portfolio has grown from \$32.6M in 2016 to \$92.6M 2021. To achieve this growth, we have embedded both the four pou investment model and our investment beliefs which are:



PROTECT
what we have



GROW
what we have
where we can



STRENGTHEN
what we have



Look for **NEW**
things where it
makes sense



COLLABORATE
to foster growth

Underlying and defining our investment behaviour are Te Rarawa values.

As we said in our last report, we have chosen horticulture to be a key long-term investment for Te Rarawa. Within the last 12 months we have expanded the land available for horticulture development from 212ha to 660ha through a reallocation of land from our Sweetwater Dairy Farm to Bells Produce. We will continue to strengthen our horticulture growth plans for long term sustainability.

PROTECT WHAT WE HAVE

Te Rarawa Farming – Tupehau Dairy

At the time of Settlement, Pāmu (Landcorp) was managing the three Sweetwater Dairy farms for the Crown and we followed on with a joint venture agreement with Pāmu and Ngāi Takoto. Dairy One (now known as Tupehau Dairy) is owned by Te Rarawa and Dairy 3 is owned by Ngāi Takoto – we both own Dairy Two. This joint venture arrangement lasted six years and expired in May 2020.

For Tupehau Dairy a sharemilking arrangement is now in place for three years through to 2024. For Dairy 2 a lease is in place. These arrangements will allow Te Waka Pupuri Pūtea to focus on some progressive transition of activities with lower environmental impact, greater employment, and higher long term value potential.

Te Tupehau water storage reservoir on Sweetwater 1 Farm (now Tupehau Dairy) was commissioned in September 2020. It took 40 days to fill the 350,000m³ capacity dam from the Awanui River. The water is reticulated around Tupehau Farm and provides water security for both the Tupehau Dairy farm operations and for Bells Produce. After commissioning, we have provided signage, roadside security fencing and installed cameras for public safety and native trees were planted in the 4.5ha area surrounding the reservoir. Management of the reservoir is the responsibility of Bells Produce.



GROW WHAT WE HAVE WHEN WE CAN

Financial Assets

Our Financial assets are managed by J.B Were in accordance with an approved Statement of Policy Objectives (SIPO). The value of these assets is \$26.5M an increase of \$11M (since the 2015 annual report).

From inception all investment returns (Interest income) have been reinvested back into the portfolio which has contributed to the significant growth of the total financial assets. We carefully select together with JBWere the stocks and investments we wish to invest in to ensure they reflect companies that are socially responsible.

FORESTRY – Te Hiku Forest

Te Rarawa has a part share, along with Ngāi Takoto, Te Aupōuri and Ngāti Kuri (Te Hiku iwi) in Te Aupōuri Forests – and as a result we have received a pro rata share of forestry land rental through five-year Crown forestry licenses with Summit Forest Limited. These licenses expired in this annual report period and as a consequence new forestry licenses have been negotiated where rotation and replanting is required.

Currently, these new rotation agreements provide for Te Hiku iwi taking a 15% ownership stake in the trees as well as land rental.

New Forestry – Tupu-A-Nuku and Summit NZ

Te Waka Pupuri Pūtea established Tupu-ā-nuku Limited in February 2017 to partner with Summit NZ to buy back forest land in the Te Rarawa rohe by purchasing the land and trees and then on selling the trees to Summit NZ Limited, increasing Te Rarawa’s land holdings within the rohe. Over a 4-year period Te Rarawa have purchased 27 blocks ranging from 5 to 25 hectares. These land blocks were subsequently harvested, and new forestry licenses established.

Afforestation Hub

Te Waka Pupuri Pūtea Trust was contracted by Te Uri Rākau (Ministry of Forestry) to establish an Afforestation Hub to support local landowners to lodge applications to the 1BT funding. Two staff were contracted to run the Hub, with technical support by Northland Regional Council.

By fund close off in May 2021:

Contracted minimum area: 150 ha

Actual Engagement Area: 334 ha

Approved planting area: 191 ha

Planting the approved lots was planned for July 2021. The 1BT fund subsequently moved into a holding pattern, pending further government investment decisions. The staff continued to support rollout of the programme and existing contracts.

LOOK FOR NEW THINGS WHERE IT MAKES SENSE

Bells Produce Limited - post settlement acquisition

It's been two years and Bells Produce continues to go from strength to strength as our first acquisition post settlement. This year we were able to carry out land development on the first 85ha of the land reallocated from Tupehau Dairy. This included planting pine trees for a new shelter belt and a crop of presold maize for farm feed. The planting of maize will assist with building up the soil integrity of the land in preparation for orchard planting. The irrigation was half completed at the financial year end, but we expect it will be fully functional in December. This year our two high value crops are Kūmara and Mandarins, but we were able to see growth in our vegetable crops like Broccoli due to shortages in the Auckland market. Our biggest challenge is recruiting staff so this year we experimented with our staffing programme in an attempt to secure more permanent workers rather than casual workers. Regrettably there were several challenges with this, and we have had to return to the original model of permanent, seasonal, and casual. COVID has certainly continued to impact how we operate but as an essential service kai demand continues to be high meaning, we can continue to provide work and produce for sale.

Bells Supermarket

Our Supermarket holds its own in our rohe including maintaining food supply lines through the COVID restrictions. It has helped to buffer food security, including food packages and distribution to whānau.

The highlight of the year has been our success at launching the Primary, College and Pukepoto Healthy Free School Lunches programme. We secured a Ministry of Education contract in May 2021, being the second term of school. We saw an opportunity to both extend our supermarket business and create new employment for 10 people. At the launch we received positive press coverage but as you can expect from a new business there were some teething problems, and our critics were relentless. However, we accepted the criticisms and the team persevered and now we have a streamlined operation and good healthy lunches for our tamariki. This programme supports the wellbeing of tamariki and their learning.

Te Rau Miere - Honey Bank

Rau Miere is a honey bank operation where we bank honey to support Te Hiku beekeepers with cashflow for their honey, allowing for value optimisation within Te Hiku o Te Ika, while providing good cash returns

Our honey purchasing process now includes a requirement to test for glyphosate. We are also targeting higher activity honey (potential of UMF 17+).



STRENGTHEN WHAT WE HAVE

Property - Deferred Settlement Properties

We settled the land transfers for our half share of the Kaitaia Primary, Kaitaia Intermediate, Kaitaia College (including Te Kura Kaupapa Māori o Pukemiro) and the Kaitaia Court house lands. There is currently a lease in perpetuity for these properties with the Ministry of Education and the Ministry of Justice, respectively.

Te Rarawa Fishing

Our fishing quota is managed by the Iwi Collective Partnership which is a consortium of 19 Iwi from around the country. The partnership pools their respective quota together and arranges sales of large quota bundles to fishing companies.

The current asset value of the fisheries asset is \$7.1M. A valuation of the fisheries asset will be undertaken in the next financial year.

Whenua Māori Advisory Service

Our team contributes to TPK's Whenua Māori Programme network. It provides focused, coordinated services to support Māori landowners' aspirations for their whenua and ensure they are ready to make the most of investment opportunities.

The service provides landowners with up-to-date information, resources, and support to lift their governance capability, engage with their whenua and plan for future whenua activities based around tikanga and kaupapa Māori processes.

A wide range of whānau have been supported on their journey. Two land blocks are at master planning stage, and one whānau is preparing for the Papakāinga application process.

COLLABORATE TO FOSTER GROWTH

Housing

We oversee a range of housing initiatives, which are a good start but we are very aware do not go far enough. The interest in all the housing projects far exceeds our ability to meet demand, but each is an important step forward. Development of an updated Te Rarawa Housing Strategy is an important priority, including looking to integrate with other housing providers in the region to leverage the best overall outcomes we can. Our role is considered to be primarily at the “housing supply” end of the spectrum, supporting others in addressing the whānau focussed side of housing.

Tō Tātou Kāinga programme

A new financial coach joined the team to help whānau in their financial planning and housing aspirations. This built on the Te Rarawa Housing Needs and Aspirations survey carried late in 2020, where 188 Te Rarawa members shared their kaupapa, kanohi ki te kanohi. There is very strong interest in home ownership but many challenges regarding available houses and personal circumstances. COVID related pressures including increasing house build, purchase and rental costs are exacerbating the situation.

Assisted over 50 whānau (households) with their home ownership aspirations.

Currently working with over 20 whānau on their home ownership journey with 10 whānau enrolled on the Sorted Kāinga Ora programme.

Two whānau who started their journey in December 2020 had purchased a home within 6 months.

Essential Repairs Programme

In addition to whānau wanting to purchase a home, our survey indicated approximately 30% of whānau own and live in their own whare. However, respondents indicated many homes are overcrowded and in need of repairs and maintenance.

Te Pūni Kōkīrī (TPK) have continued providing support via the Essential Repairs project. This has allowed our team to lead contracts for repairs where the need was greatest in the following locations.

<i>Rohe</i>	<i>Number of houses</i>
Panguru	5
Pawarenga	5

Kapene

Another way we have supported whānau housing needs, has been a “rent to own” cabin programme. The kapene (cabins) were built by trainee builders at North Tec at cost and provided to whānau who had a high need. In total 34 kapene were sold over 4 years. This programme concluded this year.

Donald Road – housing development

In 2017 we purchased undeveloped land within the Kaitaia town boundary for the purpose of an affordable housing development. This project provides an important plank in our housing plan by increasing the supply of new, good quality housing into the very constrained local market. The primary purpose is to help whānau transition into home ownership.

The development planning was carried out this year, with financial support from TPK. This included surveying whānau and designing the development to best meet their aspirations, as well as to address the conditions on site.

All planning work has been carried out in readiness for lodging resource consent applications for Donald Road in August 2021: Including masterplan for 44 house sites, housing typology and two internal roads.



JUNE MCCABE
CHAIR



STEWART OTENE
GENERAL MANAGER

SUMMARY

Overall, I hope you agree that our overall portfolio performance is performing exceptionally despite the challenges of market forces and the pandemic influence but more particularly limited capability.

Lastly, I would like to extend my thanks to our small team of kaimahi who work tirelessly to ensure the portfolio continues to perform well, together with my fellow board members who are crucial in planning the way forward to ensure we continue to grow and prosper.

DIRECTORS	POSITION
June McCabe (Te Ihu Tai)	Chairman
Rihari Takuira (Ngāti Manawa Marae, Panguru)	Rūnanga Trustee representation
Roberta McLean (Whakamaharatanga Marae, Manukau)	Rūnanga Trustee representation
Tyrone Newson (Mātihetihe Marae, Mitimiti)	Independent
Lui Brame (Morehu Marae, Pawarenga)	Independent
Lisa McNab (Wainui Marae, Ahipara)	Associate director



TE WAKA PUPURI PŪTEA

4 POU DASHBOARD REPORT



ACHIEVEMENT RESULTS

2020 Statement of Intent
Achievement Results





ECONOMIC POU

\$92.6m

Total assets

\$26.5m

Financial Portfolio
(JB Were)

\$6.6m

Forestry
(incl. Tupu-ā-nuku)

\$4.9m

Property

\$39.5m

Farming

\$7.1m

Fisheries

The Financial Portfolio is a diverse portfolio including investments in companies such as Google and Amazon. More recently investments have been made in "Green Investments" which align with our values. Investment is also made in NZ companies including the likes of Mainfreight.



CULTURAL POU

Dec 2020

Tupehau water storage construction

\$95K

Insurance support made available to marae



ENVIRONMENTAL POU

191 ha

Planting native vegetation for environmental benefits including carbon sequestration.



SOCIAL POU

70

People employed directly through TWPP

(Te Waka Pupuri Pūtea) owned businesses

\$20k

Contribution to Te Rarawa scholarship awards

7

Cabins to Te Rarawa whānau experiencing overcrowding

20

Home ownership support to Te Rarawa whānau

10

Te Rarawa whānau homes repaired

We are currently working with over 20 whānau on their home ownership journey with 10 whānau enrolled on the Sorted Kāinga Ora programme.

Our essential repairs programme has resulted in 10 Te Rarawa whānau homes being repaired. Works have included reroofing, replacing bathroom, repairing floors and replacing cladding. All homes situated in the Te Rarawa rohe.



GROWTH SECTOR INVESTIGATIONS

Priority opportunities identified

- Horticulture
- Agriculture
- Construction

TUPEHAU WATER STORAGE

Capacity: **350,000,000** litres

To enable expansion of horticulture activity

TE WAKA PUPURI PŪTEA

Operating Profit

\$1m

TE WAKA PUPURI PŪTEA LIMITED

SCHEDULE: REPORTING REQUIREMENTS

Māori Fisheries Act 2004

Kaupapa 7 of Schedule 7 to the MFA requires the Rūnangato be accountable for its performance to all members of the Iwi. As a result, the Rūnanga must report annually to its members as follows:

OBLIGATION	COMPLIANCE	COMMENT
Mandated Iwi Organisation (MIO) must hold annual general meeting for its members providing an opportunity for those members to consider:	Rūnanga	AGM 5th December 2020
<i>Annual report for the previous financial year reporting against objectives set out in the annual plan and includes:</i>		
1. Steps taken by MIO to increase number of registered members	Rūnanga	See Chief Executive's report
2. Comparison of performance against objectives in annual plan, including changes in shareholder/member value and dividend performance or profit distribution.	Rūnanga	See Chief Executive's report and consolidated statements
3. Annual audited financial report prepared in accordance with NZGAAP and accounting separately for settlement cash assets	Rūnanga	See Auditor's report
4. Report on sales and exchanges of settlement quota:	Rūnanga/TWPPL	Total Quota Shares 3,534 designated as settlement quota
a. Quantity of settlement quota held by the MIO's asset holding company	Rūnanga/TWPPL	Nil
b. Value of settlement quota sold or exchanged.	Rūnanga/TWPPL	Nil
c. Identity of purchaser or other party to the exchange	Rūnanga/TWPPL	N/A
d. Any transaction with settlement quota that has resulted in a registered interest by way of caveat or mortgage being placed over the quota	Rūnanga/TWPPL	N/A
e. Settlement quota interests that have been registered against the quota shares of the MIO	Rūnanga/TWPPL	Nil
f. The value of income shares sold, exchanged, valued or acquired.	Rūnanga/TWPPL	No Income shares were sold or exchanged during the year.

OBLIGATION	COMPLIANCE	COMMENT
5. Report on the interactions of the MIO in fisheries matters:	Rūnanga	See Chief Executive's report
a. With other entities within the Iwi	Rūnanga/TWPPL	Nil
b. With other MIOs	Rūnanga/TWPPL	Nil
c. With Te Ohu Kai Moana Trustee Limited (TOKM).	Rūnanga/TWPPL	N/A
d. Any changes under section 18 of the MFA to the constitutional documents of the MIO, or its asset holding companies or any subsidiaries of the asset holding companies.	Rūnanga/TWPPL	N/A

ANY PROGRAMME TO:	COMPLIANCE	COMMENT
<i>An annual plan for the next financial year which includes:</i>		
1. The objectives of the annual plan	Rūnanga	An annual plan is available on request.
2. The policy of the MIO in respect of sales and exchanges of settlement quota.	Rūnanga	No sales or exchanges anticipated.
3. Any changes in that policy from the policy for the previous year.	Rūnanga	Nil
4. Any proposal to change the constitutional documents of any fishing company owned by the MIO.	Rūnanga/TWPPL	Nil
<i>In relation to every asset holding company or subsidiary of an asset holding company that received settlement assets:</i>		
1. an annual report on:		Total Quota Shares 3,534 designated as settlement quota
a. The performance of that asset holding company or any of its subsidiaries,	Rūnanga/TWPPL	See TWPP Group Chair's report and consolidated financial statements.
b. The investment of money of that asset holding company or any of its subsidiaries.	Rūnanga/TWPPL	See TWPP Group Chair's report and consolidated financial statements.
c. Identity of purchaser or other party to the exchange		

ANY PROGRAMME TO:	COMPLIANCE	COMMENT
<p>2. Any proposal to change the constitutional documents of the asset holding company or any of its subsidiaries.</p>	Rūnanga/TWPPL	Nil
<p>Every MIO must exercise strategic governance over the process to examine and approve annual plans that set out:</p>		
<p>1. The key strategies for the use and development of iwi fisheries assets.</p>	Rūnanga/TWPPL	Encompassed within the budgets and operating plans of TWPP Group and Rūnanga
<p>2. The expected financial return on the assets.</p>	Rūnanga/TWPPL	Annual budgets approved TWPP Board of Directors and Rūnanga.
<p>3. Any programme to:</p> <p>a. Manage the sale of annual catch entitlements derived from settlement quota held by asset holding companies or their subsidiaries.</p> <p>b. Reorganise the settlement quota held by asset holding companies or their subsidiaries, as by buying and selling settlement quota in accordance with the MFA.</p>	Rūnanga/TWPPL	<p>TWPPL has the direct responsibility for all ACE transactions on an ongoing basis. In the current year TWPPL has ACE agreements with:</p> <ul style="list-style-type: none"> • Whakatohea Mussels (Opotiki) Ltd • Iwi Collective Partnership with 19 other MIO <p>Governed by legislative and Constitutional constraints.</p>



TE RUNANGA O TE RARAWA & GROUP

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH JUNE 2021

Nature of Activity:	Iwi Authority
Postal Address:	PO Box 361 KAITAIA
Principal Place of Business:	16 Matthews Avenue Kaitaia Northland NEW ZEALAND
Chairperson:	H Piripi
Executive Committee:	H Piripi A Witana H Smith
Secretary:	N Topia
Auditor:	PKF Francis Aickin Limited Chartered Accountants 2 Redan Road KAITAIA
Bankers:	ASB Bank Kaitaia BNZ Bank Kaitaia ANZ Bank Kaitaia

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Statement of Changes in Equity	2
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Te Runanga o Te Rarawa & Group
STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES
FOR THE PERIOD ENDED 30 JUNE 2021

		Parent 2021 12 MTHS \$'000	Parent 2020 18 MTHS \$'000	Group 2021 12 MTHS \$'000	Group 2020 18 MTHS \$'000
Revenue	7	1,345	244	19,104	19,194
Other Revenue		1,080	1,474	253	1,984
Interest Received		14	50	409	860
Dividend Received		35	634	520	566
Expenses	8	(3,125)	(2,199)	(18,840)	(19,614)
Finance Costs		(1)	(10)	(826)	(926)
Profit/ (Loss) on sale of Asset		-	(1)	88	89
NET OPERATING SURPLUS/(DEFICIT)		(652)	192	708	2,153
Plus Share of profit Sweetwater Farms		-	-	591	399
Plus Net Gain on Financial Investment		74	99	3,373	2,902
NET SURPLUS/(DEFICIT) BEFORE SUBVENTION PAYMENT		(578)	291	4,672	5,454
Subvention payment		(741)	741	-	-
NET SURPLUS/(DEFICIT) BEFORE TAX		(1,319)	1,032	4,672	5,454
Less Taxation	28	-	-	(213)	(41)
NET SURPLUS/(DEFICIT) AFTER TAXATION		(1,319)	1,032	4,459	5,413
PLUS OTHER COMPREHENSIVE TRANSACTIONS					
Distribution to Marae		(230)	-	(230)	(230)
TWPPT Group Distribution to Governance		-	295	-	-
Contribution to Office of the Runanga		-	144	-	-
Iwi Aquaculture Settlement		-	-	-	568
Gain on revaluation of farm property		-	-	2,659	-
NET SURPLUS/(DEFICIT) AFTER OTHER COMPREHENSIVE TRANSACTIONS		(1,549)	1,471	6,888	5,751

These financial statements should be read in conjunction with the accompanying notes and audit report.

Te Runanga o Te Rarawa & Group
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2021

	Parent 2021 12 MTHS NOTE	Parent 2020 18 MTHS \$'000	Group 2021 12 MTHS \$'000	Group 2020 18 MTHS \$'000
BALANCE AT THE BEGINNING OF THE YEAR				
General	-	-	21,893	17,608
Governance	32,877	31,544	32,877	31,549
Asset Revaluation Reserve	-	-	18,450	18,450
	32,877	31,544	73,220	67,607
NET SUPPLUS/(DEFIIT) AFTER OTHER COMPREHENSIVE TRANSACTIONS				
General	-	-	5,778	4,510
Governance	(1,319)	1,471	(1,319)	1,471
Distribution to Marae	(230)	-	(230)	(230)
Gain on revaluation of assets	-	-	2,659	-
	(1,549)	1,471	6,888	5,751
NET MOVEMENT IN EQUITY				
Change in prior year Distribution from TWPPT	-	(138)	-	(138)
	-	(138)		(138)
BALANCE AT END OF YEAR				
General	-	-	27,441	21,888
Governance	31,328	32,877	31,558	32,882
Asset Revaluation Reserve	-	-	21,109	18,450
	31,328	32,877	80,108	73,220
EQUITY AT THE END OF THE YEAR				

These financial statements should be read in conjunction with the accompanying notes and audit report.

Te Runanga o Te Rarawa & Group
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	Parent 2021 \$'000	Parent 2020 \$'000	Group 2021 \$'000	Group 2020 \$'000
CURRENT ASSETS					
Cash and Cash Equivalents		398	214	3,843	3,553
Accounts Receivable and Other	12	257	497	3,096	2,181
Stock on Hand		-	-	1,786	1,178
		<u>655</u>	<u>711</u>	<u>8,725</u>	<u>6,912</u>
NON-CURRENT ASSETS					
Fixed Assets	14	4,183	3,986	46,274	42,130
Loans Advances	13	27,324	28,065	1,186	1,257
Assets under construction		-	-	3,425	1,710
Term Investment	15	-	-	5,735	5,101
Financial Investments	15	695	605	31,700	27,517
Intangible Assets and Goodwill	16	-	-	7,419	7,419
		<u>32,202</u>	<u>32,656</u>	<u>95,739</u>	<u>85,134</u>
TOTAL ASSETS		<u>32,857</u>	<u>33,367</u>	<u>104,464</u>	<u>92,046</u>
CURRENT LIABILITIES					
Accounts Payable and Others	17	1,120	132	4,886	3,426
Term Loans and Finance Lease	18	49	32	49	53
		<u>1,169</u>	<u>164</u>	<u>4,935</u>	<u>3,479</u>
NON-CURRENT LIABILITIES					
Term Loans and Finance Lease	18	360	326	19,421	15,347
		<u>360</u>	<u>326</u>	<u>19,421</u>	<u>15,347</u>
TOTAL LIABILITIES		<u>1,529</u>	<u>490</u>	<u>24,356</u>	<u>18,826</u>
TOTAL NET ASSETS		<u>31,328</u>	<u>32,877</u>	<u>80,108</u>	<u>73,220</u>
EQUITY					
General		-	-	27,441	21,888
Governance		31,328	32,877	31,558	32,882
Asset Revaluation Reserve	20	-	-	21,109	18,450
Non- Controlling interest		-	-	-	-
		<u>31,328</u>	<u>32,877</u>	<u>80,108</u>	<u>73,220</u>
TOTAL EQUITY		<u>31,328</u>	<u>32,877</u>	<u>80,108</u>	<u>73,220</u>


 Trustee
 Date: 3 December 2021


 Chairperson
 Date: 3 December 2021

These financial statements should be read in conjunction with the accompanying notes and audit report.

Te Runanga o Te Rarawa & Group
STATEMENT OF CASHFLOW
FOR THE PERIOD ENDED 30 JUNE 2021

		Parent 2021 12 MTHS \$'000	Parent 2020 18 MTHS \$'000	Group 2021 12 MTHS \$'000	Group 2020 18 MTHS \$'000
	NOTE				
CASHFLOW FROM OPERATING ACTIVITIES					
Cash receipts from Customers		3,214	1,537	24,324	22,293
Payments to Suppliers		(3,084)	(2,465)	(23,067)	(21,313)
Interest Received		14	50	409	862
Dividends Received		35	634	519	357
Maori Authority Credits Paid		-	-	-	-
Income Tax Paid		-	46	(26)	(25)
Goods and Services Tax		(106)	(1)	(887)	513
Net Cash Inflow/(Outflow) from Operating Activities	22	73	(199)	1,272	2,687
CASHFLOWS FROM INVESTING ACTIVITIES					
Sale of Fixed Assets		-	16	281	1,032
Purchase of Fixed Assets		(206)	(605)	(3,878)	(984)
Purchase of Other Investments		-	-	(13)	(7)
Iwi Aquaculture Settlement		-	-	-	568
Sale of Investment Portfolio		-	442	4,064	454
Purchase of Shares in Bells Produce Ltd		-	-	-	(5,208)
Purchase of Investment Portfolio		(18)	-	(9,609)	(10,095)
Net Cash Inflow/(Outflow) from Investment Activities		(224)	(147)	(9,155)	(10,606)
CASHFLOWS FROM FINANCING ACTIVITIES					
Loans Received		-	-	3,611	15,000
Distribution Received		295	356	-	-
Repayments of Loans		(44)	(48)	(44)	(48)
Distribution to Marae		-	-	(155)	(226)
Loans Advanced		84	-	659	(1,178)
Net Cash Inflow/(Outflow) from Financing Activities		335	(171)	4,071	13,548
NET INCREASE IN CASH HELD					
Opening Bank Balance		184	(1)	(3,813)	5,629
Opening Bank Balance		214	211	3,554	3,437
Cash held by Broker		-	40	5,634	121
CLOSING BANK BALANCE					
		398	214	5,375	9,187
BANK BALANCES					
Cash & Cash Equivalents including term deposits		398	214	3,843	3,553
Cash with Broker		-	-	1,532	5,634
		398	214	5,375	9,187

These financial statements should be read in conjunction with the accompanying notes and audit report

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

1. Basis of Preparation

1.1 Reporting Entity

Te Runanga o Te Rarawa & Group consists of:

Te Runanga o Te Rarawa Trust (parent), responsible for the overall governance of Te Rarawa affairs, and the representation of the iwi's interests, the protection and advancement of the rights of the members of Te Rarawa.

Te Waka Pupuri Putea Group (the commercial trust, asset holding company and subsidiaries), manages the commercial activities and assets that have been placed in the Te Waka Pupuri Putea Trust, being primarily property investment, property development and investment activity in New Zealand.

Te Rarawa Anga Mua Trust (whanau, marae & hapu development trust and subsidiary), responsible for delivering social cultural and development programs to Te Rarawa members and their communities.

Te Runanga o Te Rarawa was established as the Post-Settlement Governance Entity (PSGE) for the iwi members of Te Rarawa on the 9th of November 2012 and received various settlement assets and cash during the 2016 reporting period.

Te Runanga o Te Rarawa is the Mandated Iwi Organisation (MIO) and Iwi Aquaculture Organisation (IAO) for Te Rarawa Iwi pursuant to the Maori Fisheries Act 2004 and the Maori Commercial Aquaculture Claims Settlement Act 2004.

The entity is a Public Benefit Entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013).

The consolidated financial statements presented here are for Te Runanga o Te Rarawa ("Parent") and its subsidiaries (together referred to as the "Group").

The consolidated financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The entity is considered a Public Benefit Entity as it meets the criteria specified as "having primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

The entity qualifies for Tier 2 as the entity is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

1.2 Basis of Measurement

Te Runanga o Te Rarawa is controlled by the representative 23 Te Rarawa Marae. As part of the settlement process which concluded on 21 September 2015, Te Runanga O Te Rarawa was dissolved. This Group is still controlled by the representatives of the 23 Te Rarawa Marae. All assets, liabilities and activities were transferred to other entities within the Group including Te Runanga o Te Rarawa Post Governance Settlement Entity, Te Rarawa Anga Mua, Te Waka Pupuri Putea and their subsidiaries.

The consolidated financial statements have been prepared on the basis of accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost, except for the revaluation of certain non-current assets and financial instruments.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

The accounting policies set out below have been applied in preparing the financial statements for the 12 months ended 30th June 2021 and the comparative information presented in these financial statements for the 18 months ended 30th June 2020.

The full financial statements were authorised for issue by Te Runanga o Te Rarawa on 3rd December 2021. Te Runanga o Te Rarawa does not have the power to amend the financial statements once they have been issued.

1.3 Comparative Figures

The consolidated financial statements have been reported for the 18-month period ending 30 June 2020.

2. Significant Accounting Policies

The following significant accounting policies which materially affect the measurement of financial performance and financial position have been applied.

Presentation Currency

The financial statements are prepared in New Zealand dollars and all values are rounded to the nearest thousand dollars.

Consolidation

The Group's financial statements incorporate the financial statements of Te Runanga o Te Rarawa ("the Parent") and entities which they control ("the Group"). Control is achieved where the entity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The acquisition method has been used in the combination of the results and financial position of subsidiaries, while the equity method has been adopted for use in the incorporation of the results and financial position of associate companies.

The trust has been aggregated by combining on a line-by-line basis the financial statements of the trust and their subsidiaries and associates with the consolidated financial statements of Te Runanga o Te Rarawa and its subsidiaries.

The results of subsidiaries acquired or disposed of during the period are included in profit or loss from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary adjustments are made to the financial statements of the subsidiaries to bring their accounting policies into line with those used by other members of the Group.

All intra-group transactions, balances, income, and expenses are eliminated in full on combination.

Bells Produce Limited was purchased on 30 June 2019 and therefore amounts included in the Group accounts comparative figures are for a 12-month period and not the full 18 months.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

Subsidiaries		Charitable	Ownership	Balance Date
Te Rarawa Anga Mua Trust	TRAM	Yes	100%	30 June
Te Waka Pupuri Putea Ltd	TWPPL	No	100%	30 June
Te Waka Pupuri Putea Trust	TWPPT	Yes	100%	30 June
Te Rarawa To Tatou Kainga Ltd	TRTTKL	No	100%	30 June
Te Rarawa Farming Ltd	TRFARM	Yes	100%	30 June
Tupu-A-Nuku Ltd	TUPU	Yes	100%	30 June
Kapene Te Rarawa Ltd	KTRL	Yes	100%	30 June
Bells Produce Limited	BPL	Yes	100%	30 June
Taitokerau Investment Funds General Partner Ltd	TIFGPL	No	50%	31 March
Te Whaingā Putea Ltd	TWPL	No	93.33%	31 March

Non-active Companies owned 100% by TWPP Trust: Te Waka Pupuri Putea Management Ltd.

Te Waka Pupuri Putea Ltd charity status ceased on the 7th April 2016 and on the 1st January 2016 the Company became a Maori Authority.

Fixed Assets and Depreciation

Fixed assets are recorded at cost less accumulated depreciation. All fixed assets other than buildings and fishing quota are depreciated on a diminishing value basis that will write-off the cost of the assets over their estimated useful lives. The estimated useful lives of the classes of assets are as follows:

Buildings	indefinite - 25 years
Furniture and Office Equipment	1.5 - 10 years
Plant & Equipment Vehicles	3 - 8 years
Vehicles	3 - 6 years
Development Expenditure	20 - 33 years
Fishing Assets	2.5 - 10 years
Fishing Quota and Land	Not depreciated
Cultural Assets	Not depreciated

Farmland only is revalued on a cyclical basis by an independent valuer. Buildings are recorded at cost less accumulated depreciation as described in the accounting policies.

Asset under construction

This relates to the following projects:

Capital invested to build a water storage dam on Sweetwater Farm \$3,145,000. The estimated cost to completion is \$220,000.

Capital invested to develop an orchard and irrigation for Bells Produce \$280,000. This will be transferred to fixed assets on completion of the project.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

Investment Property

Investment Property is property held either to earn rental income or for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes.

Investment property is recorded at cost less accumulated depreciation. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

Cash and Non-Cash Generating Assets

Cash-generating assets are held with the primary objective of generating a commercial gain. Non-cash generating assets are all those assets not held for the purposes of generating commercial gain.

Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in first-out principle, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition.

Agricultural Produce, such as mandarins and vegetables, is recognised on harvest and is stated at the lower of cost, determined on a first-in first-out basis, and net realisable value based on fair value less costs to sell at the date of harvest.

Goods and Services Tax

These financial statements have been prepared exclusive of GST, except for Accounts Receivable and Accounts Payable which are GST inclusive. Any GST outstanding at the balance date is shown in the appropriate section of the Statement of Financial Position.

Income Tax

Te Runanga o Te Rarawa and Te Waka Pupuri Putea Ltd are taxed in its business income at the Maori Authority rate and Te Whaingā Putea Ltd and Te Waka Pupuri Putea Management Ltd are taxed at the normal company tax rate. This taxation is accounted for on the comprehensive basis using the liability method.

Accounts Receivable

Accounts Receivables are recognised at estimated realisable value.

Revenue

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange. The Group enters into a number of transactions, and the specific accounting policies are set below:

(i) Grant and Funding Income

Grant and funding income (from the Government or other parties) are non-exchange transactions and are recognised in surplus or deficit when the Group becomes entitled to receive (or has received) the funds. The grants are recognised as revenue in the statement of revenue and expense, except where conditions which require the grant to be used as specified or returned remain unfulfilled at balance date, in which case the related amount is recognised as a liability. In addition, a liability is recognised in respect of other return clauses (if any) where it is probable that payment will be required.

(ii) Interest, Dividend and Royalties Income

Interest income is recognised on a time-proportion basis using the effective interest method. When a receivable is impaired, the Group reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at original effective interest rate of the instrument and continues unwinding the discount as interest income.

Dividend income is recognised when the right to receive payment is established.

Royalties shall be recognised as they are received in accordance with the relevant agreement.

(iii) Fishing Quota Lease

Fishing quota lease income is recognised on a straight-line basis over the lease term.

Our fishing quota leases are held and managed on our behalf by the Iwi Collective Partnership (ICP) a limited partnership of 15 Iwi members and 5 Iwi associates. The ICP kaupapa is "To protect, manage and grow our fisheries assets for the benefit of our people. Where our interests align with like-minded tribes and businesses we will work together to achieve more."

(iv) Lease and Rental Income

Rental income is recognised in surplus or deficit on a straight-line basis over the term of the lease.

(v) Sale of Forestry Rights & Produce

Revenue from the sale of forestry rights is recognised when the following conditions are satisfied:

- a) The Group has transferred to the buyer the significant risks and rewards of ownership of the goods;
- b) The Group retains neither continuing managerial involvement to the degree usually associated with ownership or effective control;
- c) The amount of revenue can be measured reliably;
- d) It is probable that the economic benefits will flow to the entity;
- e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

(vi) Non-exchange re Koha

Koha, donations, gifts and bequests are recognised on a receipts basis.

Leases

All lease payments are expensed entirely at the time of payment.

Investments

Investments are measured at fair value. This requires an estimation of fair value at least on an annual basis. Realised and unrealised gains or losses due to movements in fair value are included in the profit or loss.

Foreign Currencies

Transactions in foreign currencies are converted at the New Zealand rate of exchange ruling at the date of the transactions. Assets and liabilities expressed in foreign currencies are translated to New Zealand currency at exchange rates ruling at balance date. Realised and unrealised gains or losses due to movements in exchange rates are included in profit or loss.

Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the entities prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

TWPP Group Distribution

This amount is based on TWPP Group's distribution motion approved on 29 July 2020.

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

(i) Financial Assets

Financial assets within the scope of NZ IFRS9(PBE) Financial Instruments are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments, or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Group's financial assets are classified as financial assets at fair value through surplus or deficit, loans, and receivables or as available for sale financial assets. The Group's financial assets include: Cash & cash equivalents, accounts receivables, loans advanced, AFL Shares, financial investments, accounts payables, term loans and finance leases.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Loans and Receivables

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

Available-for-sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets. The Group's available-for-sale financial assets include the AFL shares.

Impairment of Financial Assets

The Group assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there are any objective evidence of impairment, the Group first assesses whether there are objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Group determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial asset with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

(ii) Financial Liabilities

The Group's financial liabilities include trade and other creditors, employee entitlements, loans advanced, term liabilities and finance lease.

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

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

Statements of Cashflows

The statements of cashflows are prepared exclusive of GST. For the purposes of the statement of cashflows, cash and cash equivalents include cash in banks and investments in money market instruments. The direct method is used to prepare the cashflow statement.

Operating activities include all transactions and other events that are not investing or financing activities.

Investing activities are those activities relating to the acquisition and disposal of current and non-current investments and any other non-current assets.

Financing activities are those activities relating to changes in the equity and debt capital structure of the Trust and Group and those activities relating to the cost of servicing the Trust's and Group's equity capital.

Employee Benefits

Liabilities are recognised for benefits accruing to employees in respect of wages and salaries and annual leave where it is probable that settlement will be required, and they are capable of being measured reliably.

Liabilities in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Borrowings Costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Intangible Asset

Quota shares are treated as an asset with an indefinite life as the shares are issued under the Quota Management System, which is based on individual quota property rights. Quota shares are not amortised and are carried at cost less any impairment losses. Impairment is recognised whenever the carrying amount of the asset exceeds its recoverable amount. Quota shares are tested for impairment annually. The indefinite life assessment is reviewed annually to determine whether it continues to be supportable.

Goodwill represents the excess of the costs of a business combination over the Group's interest in the fair value of identified assets, liabilities and contingent liabilities acquired.

Cost comprises the fair value of assets given, liabilities assumed and equity instruments issued, plus the amount of any non-controlling interests in the acquiree plus, if the business combination is achieved in stages, the fair value of the existing equity interest in the acquiree. Contingent consideration is included in cost at its acquisition date fair value and, in the case of contingent consideration classified as a financial liability, remeasured subsequently through profit or loss.

Goodwill is capitalised as an intangible asset with any impairment in carrying value being charged to the consolidated statement of comprehensive income. Where the fair value of identifiable assets, liabilities and contingent liabilities exceed the fair value of consideration paid, the excess is credited in full to the consolidated statement of comprehensive income on the acquisition date.

3. Changes in Accounting Policies

There were no changes to accounting policies this period.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

4. Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities:

	Group 2021 \$'000	Group 2020 \$'000
Financial assets		
Loans and receivables		
Cash and cash equivalents	3,843	3,553
Receivables	3,096	2,181
Loans advanced	1,186	1,257
Available for sale financial assets	237	423
Financial investments	31,700	27,517
Assets under construction	3,425	1,710
	43,487	36,641
Financial liabilities		
At amortised cost		
Trade and other payables	4,564	3,426
Employee entitlements	322	-
Loans advanced	19,061	15,000
Other liabilities	347	400
	24,294	18,826

5. Contingent Liabilities and Capital Commitments

Te Waka Pupuri Putea Trust has made an investment into Taitokerau Investment Fund General Partner Limited with an underlying investment in Te Puia Tāpapa investment Fund. The amount of committed capital is \$2.2m.

6. Contingent Assets

No contingent assets (2020: No contingent assets)

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
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	Parent 2021 12 MTHS \$'000	Parent 2020 18 MTHS \$'000	Group 2021 12 MTHS \$'000	Group 2020 18 MTHS \$'000
7. Revenue				
Revenue from exchange transactions	175	244	12,620	13,348
Revenue from non-exchange transactions	1,170	-	6,484	5,846
	1,345	244	19,104	19,194
Government Contracts	1,170	-	6,484	5,846
Forestry Income (Incls Royalties)	-	-	251	1,176
Fish Quota Lease	-	-	503	1,005
Rental Income	175	244	387	646
Sales of Produce	-	-	11,479	10,521
Total Revenue	1,345	244	19,104	19,194

TRAM has an Integrated Outcome Contract with Ministry of Social Development, Northland District Health Board, Ministry of Health and Child Youth & Family Services.

8. Expenses

Direct Costs	893	195	7,093	7,674
Forestry Costs	-	-	-	509
Personnel Costs	1,351	938	7,697	7,258
Depreciation	22	21	385	532
Bad & Doubtful Debts	-	-	-	-
Directors and Trustee Expenses	238	427	413	686
Kiwisaver Employer Contributions	34	11	191	168
Operating lease	1	2	24	11
PKF Audit Fees	11	20	44	52
Property Costs	29	91	90	355
Research and Consultancy	76	-	578	600
Subcontracting	4	6	524	204
Vehicle expenses	32	26	429	432
Other Expenses	434	462	1,372	1,133
	3,125	2,199	18,840	19,614

9. Māori Authority Imputation Credit Account

At balance date Māori Authority Imputation Credits available for use in subsequent reporting periods were \$178,588.74 (2020: \$151,985.75). Imputation Credits of \$120,699.79 are available to be attached to dividends from subsidiaries (2020: \$ 91,075.89)

10. Operating Leases

The Group entered into a 12-month lease agreement on the 1 May 2021 for two motor vehicles for Bells Produce Ltd. The group entered into a 60-month lease arrangement on the 6 June 2020 for three copiers situated at Bells Produce Ltd.

The Group entered into a 36-month lease agreement on the 31 March 2021 for two copiers situated at the Te Rarawa office.

Not later than 1 year	-	-	44	5
Between 1 and five years	-	-	113	19
After five years	-	-	-	-
Total Operating Leases	-	-	157	24

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

11. Finance Leases

	Parent 2021 \$'000	Parent 2020 \$'000	Group 2021 \$'000	Group 2020 \$'000
Not later than 1 year	49	-	49	21
Between 1 and five years	193	-	193	21
After five years	167	-	167	-
	409	-	409	42
Less unexpired interest	-	-	-	-
Total Finance Lease	409	-	409	42

12. Accounts Receivable and Other

Accounts Receivables				
- from related parties	138	113	-	-
- from Non-exchange contracts	12	-	769	719
- from exchange transactions	97	36	2,157	1,294
Taxation/GST Receivable	-	4	-	6
Prepaid Expenses	10	49	170	162
Distribution from TWPP Group	-	295	-	-
	257	497	3,096	2,181

13. Loans Advanced

TWPPT Group Share of Loans to TFNL	-	-	275	302
TWPPT Group Advance to TIFGPL	-	-	-	12
Loan - NWIL	-	-	629	656
Loan - WFCL	-	-	99	109
TROTR Advance to TWPPL	-	741	-	-
TROTR Advance to TWPPT	27,324	27,324	-	-
Kapene Te Rarawa Limited to Iwi Members	-	-	183	178
	27,324	28,065	1,186	1,257

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

14. Fixed Assets & Investment

	2021			2020		
	Cost	Acc Depn	NBV	Cost	Acc Depn	NBV
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Properties						
Parent Assets						
Cultural Assets & Costs	2,669	-	2,669	2,656	-	2,656
Buildings	950	294	656	950	294	656
Land & Buildings	658	-	658	658	-	658
Leasehold Improvements	47	4	43	-	-	-
Furniture & Office Equipment	37	21	16	24	20	4
Computer Equipment	68	21	47	16	7	9
Motor Vehicles	130	44	86	44	42	2
Plant & Equipment	9	1	8	1	-	1
Total Parent Assets	4,568	385	4,183	4,349	363	3,986
Group Assets						
Cultural Assets & Costs	2,669	-	2,669	2,656	-	2,656
Land & Buildings	15,581	1,127	14,454	15,768	1,109	14,659
Furniture & Office Equipment	310	220	90	296	207	89
Computer Equipment	474	341	133	411	300	111
Motor Vehicles	3,965	3,106	859	3,835	2,998	837
Plant & Equipment	2,750	2,239	511	2,727	2,225	502
Leasehold Improvements	47	4	43	-	-	-
Investment Properties	2,195	141	2,054	2,195	119	2,076
Farm Properties	25,461	-	25,461	21,224	24	21,200
Total Group Assets	53,452	7,178	46,274	49,112	6,982	42,130

Farm Properties were revalued upwards by \$16,294,000 in 2021.

	Parent 2021 12 MTHS \$'000	Parent 2020 18 MTHS \$'000	Group 2021 12 MTHS \$'000	Group 2020 18 MTHS \$'000
Net Book value reconciliation				
Net Book value at beginning of year	3,986	3,390	42,130	31,535
Net Book Value of assets acquired	-	-	-	8,836
Less: Disposal at book value	-	(17)	(205)	(238)
Less: Depreciation charged for the period	(22)	(7)	(384)	(548)
Add: Assets acquisition at cost	219	620	496	2,545
Add: Assets Revaluation	-	-	4,237	-
Net book value at end of period	4,183	3,986	46,274	42,130

Settlement Assets

Treaty of Waitangi settlement assets received by the Group are recognised in the period they are received. The cost of settlement redress outlined in the Deed of Settlement includes the following: Cash Quantum of \$33.84 million, discount on farm purchase price, purchase of deferred properties, the value of the cultural redress properties to be vested, \$530,000 cultural redress fund, \$812,500 towards social accord implementation, \$137,500 in recognition of the historical and cultural associations of Te Rarawa with Te Oneroa-a-Tohe/Ninety Mile Beach and a portion of the \$400,000 contribution to the Te Oneroa-a-Tohe Beach Board.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

Restrictions on Title

There is property that title has not yet been transferred due to Crown Licensed Land Properties which the Trust do not control until such time as the licenses held by the tenants expire. The value of these properties is \$2,295,350.

Whakakoro

At the 17th September 2014 hui a marama of Te Runanga o Te Rarawa PSGE a motion was passed to purchase Whakakoro block on behalf of Ngati Haua hapu due to its cultural significance to the people of Te Rarawa.

On the 19th of December 2014 \$2.6 million from Treaty Settlement funds were used to purchase the Whakakoro property. An independent valuation was done on the 2nd October 2014 which reports a market value of \$4 million.

	Parent 2021 \$'000	Parent 2020 \$'000	Group 2021 \$'000	Group 2020 \$'000
15. Term Investments				
AFL Shares	-	-	4,842	4,842
Shares - Northland Milk NZ Ltd	-	-	100	100
Shares - Ravensdown Fertiliser	-	-	43	44
Shares - Farmlands	-	-	3	3
Shares - Delta Produce Co-op Ltd	-	-	100	100
Shares - MG Marketing	-	-	22	12
Shares - Fonterra	-	-	4	-
Investment in TIFGPL	-	-	621	-
	-	-	5,735	5,101
Financial Investments				
Equities	357	291	18,406	12,947
Bonds	274	277	10,463	8,303
Cash	45	37	1,533	5,634
Other	19	-	1,298	633
	695	605	31,700	27,517

RISK

JB Were Investment Portfolio is exposed to currency and price risk. This is mitigated by having a diversified portfolio, so the impact from any single investment, good or bad is reduced. A conservative investment approach has been applied. Investments are generally liquid and will be able to be sold within 3 working days. No changes to the previous year.

AFL Shares

Shares held 2021: 3,534 (2020: 3,534).

These income shares entitle TWPP Ltd to a dividend, these shares also contain a number of restrictions.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

	Parent 2021 \$'000	Parent 2020 \$'000	Group 2021 \$'000	Group 2020 \$'000
16. Intangible Assets and Goodwill				
Fishing Quota	-	-	2,212	2,212
Goodwill on acquisition of Bells Produce Ltd	-	-	5,207	5,207
			7,419	7,419

Fishing Quota

TWPP Ltd owns the following fishing quota, which it acquired from the Fisheries Settlement negotiations in 2006:

- Deepwater: This asset is recorded at nil cost and is not depreciated.
- TWPP Ltd ACE: this was purchased in 2000 by the Runanga and transferred to TWPP Ltd during 2010.

Goodwill

On the 30th June 2019 TWPPT acquired 100% of the shares of Bells Produce Limited.

The fair value of goodwill on the purchase of the business was determined as being \$5,207,000.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

	Parent 2021 \$'000	Parent 2020 \$'000	Group 2021 \$'000	Group 2020 \$'000
17. Accounts Payable and Other				
Accounts Payable				
- to related parties	344	31	230	230
- for exchange transactions	97	85	1,568	1,062
- for non-exchange transactions	-	-	-	68
- accruals	145	16	523	484
GST Payable & Other Taxes Payable	37	-	503	296
Income in Advance	497	-	2,062	1,286
Total Accounts Payables and Others	1,120	132	4,886	3,426
18. Term Loans and Finance Lease				
JB Were Nominees	-	-	5,950	5,500
ANZ Bank	-	-	7,500	7,500
Ngati Kuri	-	-	2,000	2,000
Crown Regional Holdings Limited (Unsecured)	-	-	3,611	-
HNZC - Kaumatua Pensioner Housing	326	358	326	358
Fuji Xerox	-	-	-	42
Orix New Zealand	83	-	83	-
Total Term Loans and Finance Leases	409	358	19,470	15,400
Less Current Portion	49	32	49	53
Term Loans and Finance Leases Non-Current	360	326	19,421	15,347

Term loans and finance lease are secured over the following assets:

Investment portfolio with a carrying value of \$17M held by JB Were.

First Mortgage for 5 years over all property held by Bells Produce Limited with a carrying value of \$10M.

2nd Mortgage for 5 years over property held by Bells Produce Limited with a carrying value of \$1.5M

First Mortgage for 24 years secured over property held by Te Runanga o Te Rarawa with a carrying value of \$656K.

Orix New Zealand Limited lease over motor vehicles recorded in the assets with a carrying value of \$84K.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
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19. Consolidation Totals

The parent totals include the results of transactions between itself and related entities which, because they are internal activities, have been eliminated in arriving at the consolidated totals in compliance with NZIAS 27. There were inter-entity transactions between Te Runanga o Te Rarawa and its subsidiaries. These were for internal charges, mainly in the form of management fees.

20. Revaluation Reserve

	Parent 2021 \$'000	Parent 2020 \$'000	Group 2021 \$'000	Group 2020 \$'000
Revaluation Reserve	-	-	21,109	18,450
	-	-	21,109	18,450

The Revaluation Reserve includes the valuation of the AFL Shares. On the 12th of February 2008, a valuation was undertaken by independent registered valuers Taylor Duignan Barry Ltd. The valuation of TWPP Ltd quota was based on the Fisheries allocation model that became part of the Māori Fisheries Act. TWPP Ltd holds a total of 3,534 shares. The directors still consider this to be fair value.

The Revaluation Reserve includes the valuation of the Sweet Water Farming asset. On the 9th of September 2021, a valuation of \$35,461 million was undertaken by independent registered valuers Northland Valuers.

21. COVID-19 impact and response

On 11 March 2020, the World Health Organisation declared the novel strain of COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The result of this pandemic has been a substantial reduction in economic activity throughout the world, as governments have introduced measures (such as closure of national borders, closure of non-essential businesses, cancellation of public events and imposed restrictions on individuals) in an attempt to reduce transmission of the virus. In late March the New Zealand Government ordered a four-week lockdown and introduced a 4 level alert plan.

TROTR and TRAM qualified as an essential service and were able to continue to offer assistance to the community with limitations of the imposed restrictions.

Bells Produce productivity levels were affected by the lockdown. Crop harvesting and deliveries continued, however many sales pipelines closed for business. Fortunately, Bells qualified as an essential business enabling continuation of the business.

Fisheries income is expected to drop as this industry has been affected by the COVID-19 restrictions. Management have incorporated this into next year's planning to ensure that the impact is minimised.

Management continues to monitor the impacts of COVID-19 and recognise the need to work within the limitations it creates and protect the wellbeing of our people.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

22. Reconciliation of Net Profit/(Loss) for the Year to Net Cash from Operating Activities

	Parent 2021 12 MTHS \$'000	Parent 2020 18 MTHS \$'000	Group 2021 12 MTHS \$'000	Group 2020 18 MTHS \$'000
Net Profit (Loss) after tax	(1,319)	1,032	4,459	5,413
<i>Add/(Deduct) Non Cash items:</i>				
Depreciation Expense	22	21	384	532
Employee Entitlements	-	40	-	189
Provision for Marae Distribution	(230)	-	(230)	-
Assets under construction	-	-	-	(228)
Subvention payment	741	(741)	-	-
Market Movement of Financial Investments	(74)	(99)	(3,373)	(2,902)
	459	(779)	(3,219)	(2,409)
<i>(Increase)/Decrease in Assets:</i>				
Debtors and Accruals	(98)	(240)	(1,041)	(899)
GST Refund	41	-	26	247
Maori Authority Tax Credits/Income Tax	-	46	188	59
Prepayments	39	(49)	(8)	(139)
Work in Progress	-	-	-	28
Inventories	-	-	(608)	(611)
	(18)	(243)	(1,443)	(1,315)
<i>Increase/(Decrease) in Liabilities</i>				
Creditors & Advances	454	(203)	791	926
Income in Advance	497	(7)	776	(17)
	951	(210)	1,567	909
<i>Add/Deduct Items Classified as Investment Activities</i>				
Loss/(Gain) on Disposal of Fixed Assets	-	1	(92)	89
	-	1	(92)	89
Net Cash Inflows/(Outflows) from Operating Activities	73	(199)	1,272	2,687

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

23. Events Subsequent to Balance Date

On the 18th October 2021 TWPPT purchased 100% of the shares in KPH Construction Limited.

24. Related Party Note

	Parent 2021 12 MTHS \$'000	Parent 2020 18 MTHS \$'000	Group 2021 12 MTHS \$'000	Group 2020 18 MTHS \$'000
Debbie Martin (Trustee)				
- Contract services for Takutumoana	11	-	11	-
Force Northland (Partner of employee)				
- Contract work for Marae Project	25	-	25	-
North Drill Ltd (Trustee)				
- Contract work for Marae Project	246	-	246	-
Pouwhenua Limited (Partner to Trustee)				
- Contract work for Marae & Housing repair Project	97	-	236	-
Te Paai Ltd (Partner to CEO)				
- Communication Contract & meeting facilitator	1	-	41	-
Whaia Legal (Daughter to Chairman)				
- Legal advise	54	-	54	-
Amy Tepania - (Employee TRAM)	-	-	4	-
Koe Koea Hemp Ltd (Trustee)				
- Contract services	-	-	12	-
Whanau Meets (Employee)	-	-	1	-
Petra Witana - (Employee)				
- Contract Work	-	-	-	2
V Nankivell - (Employee)				
Tuatahi Airport Shuttle - Travel	-	1	-	3
Stacey Reddy - (Employee)				
Reddy 2 Repair - Maintenance	-	-	1	1
Maihi Makiha - (Employee)				
- Contract Work	-	-	9	8
Te Reretai Hauiti - (Employee)				
- Contract Work	-	-	-	1
Melissa Peters - (Employee)				
The Blue Room - Design/ Reports work	-	14	-	14
Freda Riwa - (Employee)				
- Contract Work	-	-	-	1
Karen Riwai/Freda Riwai (Employee)				
Sure Shot Academy Whanau - Event Management	-	-	-	1
McCabe J (TWPP Group - Director)				
Sustainable Prosperity NZ Ltd - Contract Work Walsh	-	-	-	80
JR (Runanga - TWPP Group - Director)				
- Contract Work	-	48	5	48
Brame L (TWPP Group - Director)				
- Contract Work	-	54	-	54
	434	117	645	213

All transactions were at normal rates.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

24. Related Party Note (continued)

Related Party - Inter Entity

	Parent 2021 12 MTHS \$'000	Parent 2020 18 MTHS \$'000
Received from TRAM for:		
- Management fee	525	1,077
- Reimbursement of Costs	131	-
Received from TWPP Group for:		
- Management Fee	331	449
- Distribution from TWPPT	-	295
- Distribution from TWPPL	-	586
- Reimbursement of costs	67	-
	<u>1,054</u>	<u>2,407</u>
 PSGE Paid to TRAM		
- Reimbursement of costs	647	-
Paid to TWPP Group for:		
- KPF Management Fee	8	12
- Use of Toka Facility	1	5
- Rent for 18 Matthews Ave	71	47
- Reimbursement of costs	40	-
	<u>767</u>	<u>64</u>

All transactions were at normal rates.

2021: A Witana, Deputy Chair of the parent entity Te Runanga o Te Rarawa, rents a property from TRTTK.

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

25. Trustee meeting fees

(Note these figures are whole dollars)

	Parent 2021 12 MTHS \$	Parent 2020 18 MTHS \$	Group 2021 12 MTHS \$	Group 2020 18 MTHS \$
D Andrews	7,784	20,895	7,784	20,895
J Beazley	6,590	13,134	6,590	13,134
T Bedggood	7,382	6,567	7,382	6,567
M Bercic	8,978	14,328	8,978	14,328
R Dargaville	7,187	9,260	7,187	9,260
S Dunn	-	1,194	-	1,194
W Gregory	7,784	8,364	7,784	8,364
W Henwood	-	1,499	-	1,499
D Martin	9,575	8,657	9,575	8,657
R McLean	7,784	8,657	7,784	8,657
P McMahan	7,187	5,672	7,187	5,672
L McNab	7,187	6,567	8,687	6,567
J Murray	-	-	1,000	5,500
K Murray	5,396	29,466	5,396	29,466
R Murray	7,784	8,663	9,634	15,163
B Natanahira	-	896	-	896
M Ngaropo	7,784	3,582	7,784	3,582
H Piripi (Chairperson)	84,815	134,291	84,815	134,291
P Pirini	-	896	-	896
E Proctor	-	305	-	305
T Qauqau -Te Paa	11,963	11,946	11,963	11,946
J Smart	-	902	-	902
H Smith	7,784	8,060	7,784	8,060
M Smith	-	902	-	902
Lee-Anne Spice	9,575	8,060	9,575	8,060
Peter Thomas	-	-	2,350	2,500
John Walsh	-	1,797	-	1,797
Ohaki Marae	4,800	-	6,200	-
Abe Witana (Vice-chairperson)	13,760	11,946	15,510	26,646
	<u>231,099</u>	<u>326,505</u>	<u>240,949</u>	<u>355,706</u>

Te Runanga o Te Rarawa & Group
NOTES TO THE GROUP FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

26. Directors Remuneration

Remuneration received by Directors during the financial period. Directors are reimbursed for travel costs to attend meetings. Where Directors have engaged in related party transactions during the year this has been reported in Note 24.

	Parent 2021 12 MTHS \$'000	Parent 2020 18 MTHS \$'000	Group 2021 12 MTHS \$'000	Group 2020 18 MTHS \$'000
J McCabe (TWPP Ltd/Trust Chairperson)	-	-	109	76
P White (TWPP Ltd/Trust Director)	-	-	11	3
J Walsh (TWPP Ltd/Trust Director)	-	-	30	24
R Dargaville (TWPP Ltd/Trust Director)	-	-	4	8
L Brame (TWPP Ltd/Trust Director)	-	-	4	3
T Newson (TWPP Ltd/Trust Director)	-	-	6	5
H Whatarau (TWPP Ltd/Trust Director)	-	-	-	2
R McLean (TWPP Ltd/Trust Director)	-	-	4	2
	-	-	<u>168</u>	<u>123</u>

27. Management Remuneration

(Note these figures are whole dollars)

	Group 2021 12 MTHS \$	FTE's	Group 2020 18 MTHS \$	FTE's
Key Management Remuneration	1,114,411	9.4	1,532,524	9.4
Kiwisaver Contributions	<u>20,902</u>		<u>30,738</u>	
	<u>1,135,313</u>		<u>1,563,262</u>	

Key Management who received over \$100,000 remuneration in this period:4 (2020: 4)

28. Taxation

	Parent 2021 \$'000	Parent 2020 \$'000	Group 2021 \$'000	Group 2020 \$'000
Income tax expense recognised in profit/(loss)				
Current tax expense	-	-	213	41
Total tax expense recognised in profit/(loss)	-	-	<u>213</u>	<u>41</u>
Profit before tax & subvention payment	(578)	291	4,672	5,454
Add: Subvention payment	(741)	741	-	-
Less: Charitable Income	-	(5)	(3,453)	(5,491)
Less: Accrued Income Adjustment - TOKM	-	-	-	272
	<u>(1,319)</u>	<u>1,027</u>	<u>1,219</u>	<u>235</u>
Income tax at applicable rate	-	-	213	41
Less: Taxation credits	-	-	(63)	(41)
	-	-	<u>150</u>	-

TROTR has tax losses brought forward from prior years of \$1,349,206.

INDEPENDENT AUDITOR'S REPORT TO THE PEOPLE OF TE RUNANGA O TE RARAWA & GROUP

Opinion

We have audited the financial statements of Te Runanga o Te Rarawa & Group (the Trust) on pages 52 - 77, which comprise the statement of financial position as at 30 June 2021, and the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity (Reduced Disclosure Regime) Standards issued by the New Zealand Accounting Standards Board.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 (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 Trust.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report on pages 1 – 51, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material

misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Trustees' Responsibilities for the Financial Statements

The Trustees are responsible on behalf of the Trust for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity (Reduced Disclosure Regime) Standards, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at:

https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Description_Auditors_responsibilities.aspx



PKF Francis Aickin Limited
Chartered Accountants
Kaitaia, New Zealand
3 December 2021



TE RARAWA