



Tāmanuhiri

Tūtū Poroporo Trust

Annual Report 2019



Raranga Tangata

The amazing work and camaraderie of the Te Muriwai Weavers and all that they have achieved in developing the skill and passion amongst Ngāi Tāmanuhiri is a testament to those that set a raranga legacy in front of us.

Sisters Te Karu (Mohiti) and Ngaikiha are two tipuna that we remember and honour as maintaining the art of raranga for Ngāi Tāmanuhiri. Vibrant and dynamic with a wonderful dress sense these women had big hands for mahi raranga.

Metaphorically, weaving as a craft can be likened to the weaving of people, of whakapapa, of relationships. We congratulate and applaud those that are sharing their raranga talents with others so we can maintain this tribal genetic disposition. We celebrate the 20+ new weavers who have embraced raranga with vigour and passion ensuring that its survival and regeneration amongst Ngāi Tāmanuhiri is strong and unassailable.

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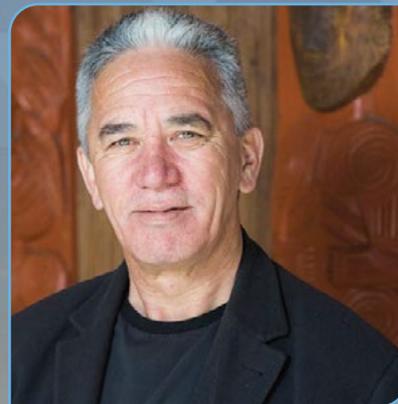
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Tāmanuhiri Tūtū Poroporo Trust (TTPT) Hui ā Tau, 23 November 2019, 10am – 1230pm

- Karakia / mihi
- Present / apologies
- Confirmation of minutes of previous AGM
- Adoption of Annual Accounts for 2019
- Review of Annual Report for 2019
- Appointment of Auditor
- General Business
 - Confidence Motion

Chairs Report

Tērā ia e mā mai rā, E pākia mai rā e ngā ngaru o te moana, ko Te Kurī a Paoa. Kei ngā repo o Te Wherowhero taku waka a Horouta. Ko Mātiti te taumata tiroiro o Tāmanuhiri. Ko Ngāi Tāmanuhiri te iwi. Ko Ngāti Rangiwaho, ko Ngāti Tawehi, ko Ngāti Kahutia, ko Ngāti Rangitauwhiwhia, ko Ngāti Rangiwaho Matua ngā hapū. Tēnei te mihi ki te Atua i runga rawa, nāna nei ngā mea katoa. Huri noa ki ngā mate kei waenganui i a tātau i tēnei wā, koutou kua wheturangitia, kua haere hoki ki tua o Te Ārai. Kotahi anō te kōrero mō koutou, haere, okioki rā. Tae noa ki a tātau te hunga ora, tēnā tātau ngā uri o Ngāi Tāmanuhiri.



Hei whakatikatika i te huarahi - Refocusing our waka

Acknowledgement of Outgoing CEO, Trustees and staff

On behalf of the Trustees of TTPT, I would like to extend my thanks and appreciation to our outgoing Chief Executive, Robyn Rauna. We acknowledge Robyn for her many successes and achievements over her four-year tenure at TTPT and wish her the best for her future.

We acknowledge the contribution that both Matene Blandford and Waireti Amai provided as Trustees of TTPT and the work that they undertook for iwi, and wish them all the best.

We extend our aroha to John Kamana who served our iwi for 11 years. Ngā mihi ki a koe John – we thank you for your dedication to our iwi! To other departing staff members Joseph Moeke, Onyx Neill and Leonard Warid, we also acknowledge and thank you for your contributions to TTPT.

A Year of Steady Growth

While the past year has been a time of transition for many of us at Tāmanuhiri Tūtū Poroporo Trust, we are determined to meet the challenges of the coming financial year and to continue to grow in a manner that benefits all Ngāi Tāmanuhiri beneficiaries.

Recently, TTPT engaged a number of specialists to undertake a feasibility study into the reopening of the J2 Coolstore. We are extending the work done by the office on a mānuka extraction unit to include a Tāmanuhiri nursery to support all ecological restoration programs on our land blocks.

I am also happy to report that we are progressing our papakaenga and marae development focus. One of our key priority areas is to bring more Ngāi Tāmanuhiri families home through our social housing projects. Encouraging more families to return to live at home is vital to the revitalisation of our iwi and to sustain our school, Te Kura o Te Muriwai. We look forward to pointing our waka forward.

Further to the feedback we received from our last hui ā tau, we are considering options to help TTPT save on operational costs. This includes potentially supporting a shared corporate services office with TROTAK, an approach that will help TTPT save on operational costs over the long-term in order to accrue savings that will help facilitate the establishment of a new TTPT office at Te Muriwai.

We have reviewed the lease agreement with TPK in order to relocate Tāmanuhiri Tūtū Poroporo Office from Tūranga to Te Muriwai. This can't happen instantly but with support from our friends at the local TPK office we will move out within the next two years. We are also grateful for support from TROTAK and there will be a desk space at TROTAK for Tāmanuhiri when there is mahi to be done in Tūranganui ā Kiwa.

Five Year Statement of Strategic Intent 2018-2022

Our focus on the financial or monetary return generated by the management of tribal assets continues.

We seek to achieve and work towards the overall well-being of the collective, of the iwi of Ngāi Tāmanuhiri where economic, environmental, cultural and social imperatives are valued.

Therefore our key projects for the coming financial year remain intertwined with our 5-year strategic plan as we look to reopen the J2 Coolstore, focus on growing our social housing portfolio through new partnerships with key government refocus on our taiao and putting in place the right operational structures.

Another Solid Financial Result

Finally, I am happy to report that we have achieved a good financial result earning a \$442,688 surplus and ending the 2018-2019 year with a net asset base of \$17.74 million.

TTPT's balance sheet continues to steadily grow, our Craigs Investments portfolio has returned \$328,097 realised gains or \$615,146 realised and unrealised gains, for the current period with a closing market value of \$8.9 million. This leaves our iwi asset base in a safe and robust financial position as we enter the 2019-2020 financial year.

We will be looking at revisiting the purpose of our Craig's portfolio to maximise our return on investment and fuel new tribal business developments. We are working with BERL to ensure our financial returns are balanced including spending more on active investments in our own businesses.

Year in Review

We were given some strong challenges at the last hui ā tau which we have picked up and prioritised into the 2019/20.

Re-opening the J2 Coolstore

We are extending the work done by the office on a mānuka extraction unit to include a Tāmanuhiri Nursery to support all ecological restoration programs on our land blocks: Wharerata Forest, Te Wherowhero, pole planting and heritage fruit trees for good health.

The coldstore and coolstore operation provides an exciting opportunity for Ngāi Tāmanuhiri and in supporting regional business while providing new skill sets and employment to our whānau. We are working closely with key government agencies and Activate Tairāwhiti to investigate whether its feasible to reopen the coolstore/coldstore as a viable business. Irrespective of the business the land is a key part of our vision for a community and business hub for our kura, marae and whānau. The manuka seedlings that will be planted in a years times are from seed sourced from our own lands, ensuring that not only is the UMF high – it is our rongoa, not someone else's.

Snapshot

MANA TĪPUNA - Cultural Focus

- **Tāmanuhiri Marae Development:** We continue to provide awahi for our marae, with a collective insurance buying power.
- **Te Reo Strategy:** We have completed five wānanga reo, seven iwi resource videos of Tāmanuhiritanga and the publication of "He Putanga Nō Uki" booklet as part of the Takatū Ake Tāmanuhiri reo strategy.
- **Taonga Tūturu Ownership:** Tāmanuhiri has been supporting the process of working through ways of discussing and potentially redressing the mamae of 1769.

Parekura Brown and Jody Toroa were part of UK delegation to discuss how redress may happen. Taonga that was collected from Whareongaonga in 1769 were returned on loan through Kanohi Ora (Tūranga Iwi and Tairāwhiti Museum relationship).

Athena Emmerson and Tanith Wilson represented Ngai Tāmanuhiri during discussions with the British High Commissioner around their expressions of regret to Turanga Iwi.

MANA TĀNGATA - Social Investment

- **Papakāenga:** The long desired Papakāenga development will continue along with a focus in social housing to meet the needs and aspirations of the Ngāi Tāmanuhiri whānau. We are making weather tight the two houses by the Coolstore, looking at further land options, finding other sources of good quality relocatable housing stock and preparing a housing strategy. We are determined to have houses available to whānau, in Te Muriwai, in under two years. The first ones will be available within a year.
- **Te Aranui:** Improvements continue to be made to our iwi database so we can keep in touch and facilitate tribal participation.

Ngāpuhi Rūnanga were the first Iwi to buy Te Aranui from us and in December 2018. Robyn and a small team have been traveling to Ngāpuhi to customise a purposely built database for them and in August 2019 we successfully completed and handed over to Ngāpuhi their completed database.

- **Mexico Trip:** As a consequence of our Iwi & Maori Asset Holding symposium that Robyn attended in May 2018, she was invited to travel to Mexico in June as part of the MFAT delegation who were developing trade relationships with other indigenous people around the world with a specific focus on Manuka Honey.

The trip was very successful with the Mexicans keen to form Iwi to Iwi trade relationships and the Mexican government committing \$300,000 US towards developing the relationships and sending a Mexican and Chilean trade delegation to NZ in February 2020.

MANA WHENUA - Our Land Interests

- **Wharerata Forest:** Our dynamic hunters rōpū Tāmanuhiri Kaitieki maintain our Tāmanuhiri ancestral connection when they hunt on our lands. Not only are they our 'eyes' and 'ears', but they koha kai to hui sourced from our whenua. We want to ensure that there is access to our lands for our hunters.
- **Reanga Hou:** We continue joint meetings with our land blocks Maraetaha, Pakowhai and Whareongaonga to look at ways that we can work together to increase our tribal estate.

MANA MOANA (WAIMĀORI) - Ocean and Freshwater Interests

- **Takutai Moana:** The process for establishing our iwi customary rights under the Marine and Coastal (Takutai Moana) Act 2011 is still ongoing. We continue to work with our whānau with Rongowhakaata to progress our High Court application.
- **Fisheries quota:** Our fishing quota has been successfully tendered with an increase of 6.1% for wetfish while our koura quota was successfully tendered for \$160k including GST.

Ko te oranga o te iwi, kei tūtū, kei poroporo.

The prosperity of Tāmanuhiri is in our whenua, moana and whānau.

Angus Ngarangioe
Chair, Tāmanuhiri Tūtū Poroporo Trust

Our Progress

Financial/Asset Growth since Settlement

	2012	2013	2014	2015	2016	2017	2018	2019
Total assets	1,986,082	14,943,199	15,278,506	16,230,742	16,304,451	16,668,223	17,453,241	18,111,400
Total liabilities	-	141,909	99,812	101,965	76,625	114,910	154,456	369,927
Net assets		14,943,199	15,178,694	16,128,777	16,227,826	16,553,313	17,298,785	17,741,473
Total equity	1,986,082	14,943,199	15,178,694	16,128,777	16,227,826	16,553,313	17,298,785	17,741,473
Cash	442,489	752,026	595,493	389,867	238,020	251,409	1,996,668	283,498
Term deposits	900,000	4,387,351	4,397,199	4,385,000	4,438,069	4,519,961	2,729,503	2,771,702
Portfolio investment		5,921,001	6,021,863	6,871,415	7,118,167	7,549,061	8,376,220	8,913,822
Shares		427,625	427,825	427,825	339,232	338,705	338,705	338,705
Property, Plant and Equipment		1,721,705	1,723,235	1,805,004	1,798,918	1,814,343	1,804,819	2,184,739
Te Aranui		231,705	133,737	66,868	33,435	16,718	24,412	12,206
Fishing quota shares		1,226,595	1,226,595	1,226,595	1,226,595	1,226,595	1,226,595	1,226,595
Livestock		104,322	91,341	41,406	66,790	125,663	122,755	46,535

Strategic Intent

of Tāmanuhiri Tūtū Poroporo Trust 2018 – 2022, 5-YEAR PLAN

Te Wawata

Vision

Kei tūtū kei poroporo hei oranga te Iwi.

The prosperity of Tāmanuhiri is in our whenua, our moana and whānau.

Te Whaingā Mātua

Mission

Puritia kia mau ki tō mātau mana whenua, mana moana, mana tīpuna.

Hold firm to Ngāi Tāmanuhiri mana motuhake -
Kia kotahi ki te hoe i te waka.

Who we serve

The members of **Ngāi Tāmanuhiri Whānui**, being the descendants of the Iwi's eponymous ancestor, Tāmanuhiri.

Why we're here

To manage, administer and represent the *collective interests of Ngāi Tāmanuhiri Whānui*.

To receive any assets transferred by the Crown or Te Ohu Kai Moana in settlement of any claims.

To *advance, develop and support* the collective interests of Ngāi Tāmanuhiri Whānui.

How we do what we do

Our core guiding principles are:

- To *practise and uphold* Rangatiratanga and Kaitiakitanga.
- To *build and grow* our resource base whilst adopting a carefully considered approach towards risk.
- To *maintain and forge* new relationships & partnerships.

The purpose of having a Strategic Intent

To **communicate** a shared vision to Ngāi Tāmanuhiri Whānui.

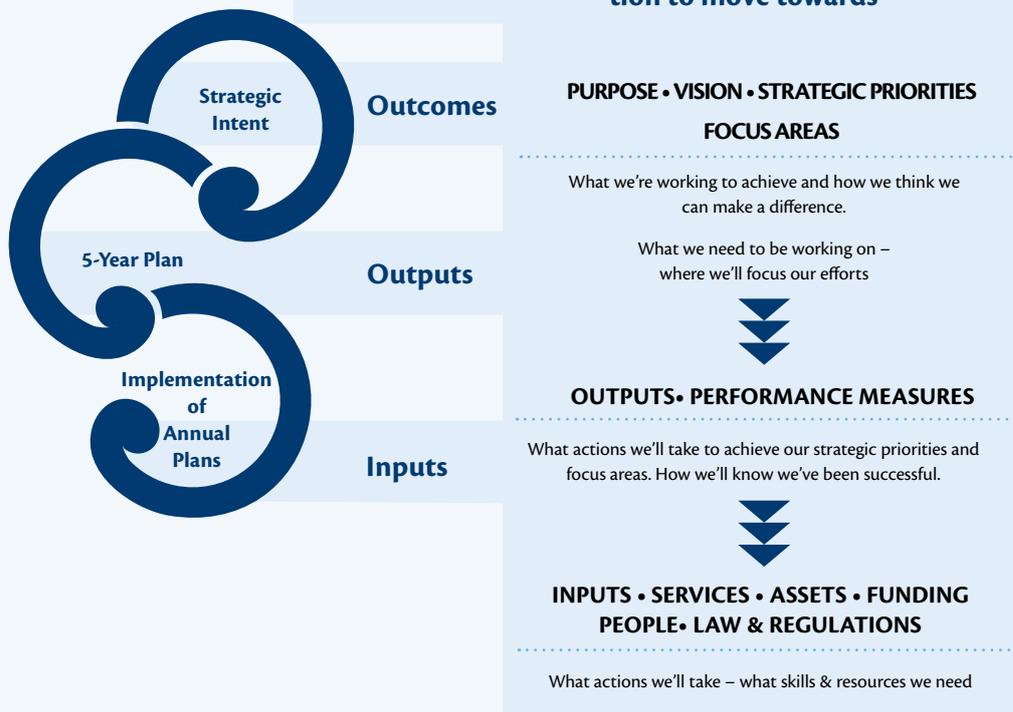
To **inform** resource allocation and decision making by identifying where the most value can be created.

To **keep us on track** with our 2035 vision and in a strong position from which we can adapt to a changing environment.

Our strategic priorities and focus areas for the next 5 years:

- 1 Mana Tipuna**
Preserve, maintain, enhance and honour our whakapapa, our tīpuna.
- 2 Mana Whenua**
Protect and safeguard our lands ensuring presence and visibility in our rohe.
- 3 Mana Moana (Waimāori)**
Promote, advance and assert our mana moana and te mana o te wai.
- 4 Pūtea Investment**
Invest to create opportunities.
- 5 Mana Tangata**
Lead and support whānau ora.
- 6 TTPT (Operational)**
Be the leading Iwi administrative hub.
- 7 TTPT (Governance)**
Be a highly professional governance body.

Our strategic priorities and focus areas give us a common direction to move towards



Wharerata Forest Trust

Financial Year 2018-2019

Year in Review

Ko te tōtara wāhi rua, he kai nā te ahi. Tihei mauriora. Ē ngā rau rangatira mā, tēnā koutou katoa. Hē whakahou tēnei e pā ana ki ngā mahi a Wharerata Forest Ltd:

1. Forestry Right

We have commenced negotiations with JNL on the new Forestry Right which has been through a very rigorous development process spanning several years. We are happy that the Forestry Right better reflects the aspirations and values of the owners than the previous Crown Forestry Licence did. The response from JNL was that it is a very professional document. We expect that the negotiations will be concluded by 31 October 2019, at which stage we would like to hold a formal pōwhiri at our marae to celebrate the new relationship. The JNL Japanese senior management has indicated an interest to attend the pōwhiri.

2. Management Services Contract

In May this year we received notice from the TTPT management team that they weren't comfortable managing finances on behalf of another iwi, so we went to the market to source another management services provider. We invited local, Māori and non-Māori service providers to tender for the work. BDO Gisborne was successful in securing the management services contract.

3. Waituna Easement

The Waituna easement is almost completed. The hold-up is with JNL and Mr Bill Buddo over an access understanding that has no impact on our access rights. I have heard from both LINZ and JNL that the easement instrument we agreed to will proceed, that the instrument has been signed by Mr Buddo, but we are just waiting for his lawyer to present the signed document. It is expected that this will happen within the next few weeks.

4. Annual licence extension

We have extended JNL's licence a further one-year while we negotiate the new Forestry Right deal. This allowed JNL to replant this year, their tenure effectively ending (under the current extension agreement) in 2050.

5. Honey and other ancillary revenue streams

This year we received 5-years backdated honey revenue from JNL. The current beekeeper pays a lease to run hives on our land and we requested that all honey revenues be paid to us. WFL will meet with the beekeeper, who has whakapapa links to Ngāti Rākaipaaka, to develop a process for optimizing value from honey revenue to the landowners. An unexpected ancillary income stream that is being negotiated is royalties from a neighbour wishing to access his woodlot over Waituna Rd this coming summer. We have granted him access provisional to him providing an acceptable H&S system and supplying load out information. The neighbour has agreed to the terms.

6. H&S Policy development

We have commenced development of a H&S policy to reflect the changing role our company has in the management of Wharerata. In particular our responsibilities as a PCBU in the honey and ancillary income streams. At the conclusion of the Forestry right negotiations and this Joint Board Strategic Hui it will be clear how we need to structure our H&S Policy.

7. Directors fees

We commissioned GHA Accounting firm to review our director fees. We are cognisant of the fact that we are a management board, so have no CE, we are therefore required to perform most of the work for WFL at our director hourly rates. GHA recommended that Chair and Director meeting fees be increased to achieve market parity. The direction we received from the joint parent board strategy meeting informed us as to the appropriate remuneration structure and rate, which we will report to our owners on at the upcoming hui ā tau.

8. Hunting access

JNL has restructured their hunting access rights on Wharerata to enable access for hunting for (and only for) whānau of Wharerata within the Wairoa and Ngai Tāmanuhiri Hunting Clubs. Work is continuing to streamline the access processes. The Forestry Right includes provisions for hunting access for whānau. Once the Forestry Right is signed off and operational, WFL will work with JNL and our clubs to develop systems to manage hunting access and liabilities.

9. Transition of funds

Transition of funds to Tātou Tātou o Te Wairoa Trust Prior to the appointment of the Tātou Tātou directors, the accumulated rentals and interests belonging to Tātou Tātou were deposited into short-term Term Deposits. These funds will be transitioned into Tātou Tātou o Te Wairoa's bank account as each TD matures.

Nāku iti nei,



Nā Mātene Blandford
(Chair - Wharerata Forest Ltd)

Te Hauora o Tūranganui ā Kiwa

(Tūranga Health) Financial Year 2018-2019

Representation

I, Tui Ferris have been representing Ngāi Tāmanuhiri on Te Hauora o Tūranganui ā Kiwa for 8 years.

Our Board

Our Chairperson is Pene Brown and my fellow Board Members are Tangiwai Ria, Lisa Taylor, Jackie Jones-Turipa, Charlie Pera (Kaumatua).

Tūranga Health have held 7 meetings during this financial year and I have attended all 7 meetings.

Highlights

- Tūranga Health secured long-term contracting **to deliver Crown health contracts through to 2022.**
- Tūranga Health reached **it's 23rd year operating as a stand alone company.**
- Tūranga Health confirmed **at \$1.5 million financial position.**
- Tūranga Health made **a significant contribution to the healthy homes initiative with Te Pūni Kōkiri.**
- Tūranga Health maintains **a mobile workplace wellness team taking services to predominantly primary industry workplaces.**
- Tūranga Health engaged and connected **with a number of employers and employees through its Tū Mahi programme.**

Challenges

- New government introducing their approach to *health services for Tairāwhiti*.
- Increasing demand for *whānau supports in the kainga*.
- *Patient management* system connectivity to primary care.

Spread across a number of services and programmes including:

- 27 Community nursing
- 25 Kaumatua Programme
- 11 E Tū Tāne Hauora
- 37 Healthy Homes
- 73 Tamariki Ora (37 Tamariki)
- 4 Whānau Ora (50 families)

Of note: Some clients are accessing more than one service or programme

Ngāi Tāmanuhiri Contributions

Of the 2522 registered clients as at 6/9/18, 115 or 4.5% (of registered clients) identify as Ngāi Tāmanuhiri iwi.

Age Range	Number
0-5	37
6-24	14
25-44	24
45-64	15
65-85	25
Total	115

Tūranga Health have also provided assistance; Ngāi Tāmanuhiri/ Rongowhakaata Kaumatua shopping van, Muriwai Marae – Rangiwaho Marae tautoko, Muriwai kura tautoko, workplace wellness programmes initiating kaimahi health screening services in the workplace and remedial housing initiative.

Tui Ferris and Reweti Ropiha (the General Manager of will be attending the Hui-a-Tau on 24 November 2018 to present this report and answer any questions.

Ngāi Tāmanuhiri Contributions

- **Ngāi Tāmanuhiri Marae** - remedial mahi/ restorative mahi.
- **Ngāi Tāmanuhiri Marae** - fortnightly kaumatua shopping van, weekly community
- Tū Pākari, Regular Hauora clinic.

Te Rūnanga o Tūranganui ā Kiwa

Year in Review 2018-2019

Tūranga Tangata Rite – Unity & Purpose

The Board has purposefully re-calibrated our strategic direction in collaboration with our iwi trusts. They have asked themselves; where do we sit, how are we seen and what is required of us going forward. We are now refocusing our purposes to contribute to the collective aspirations of our iwi, preparing a new corporate services support unit as well as representing our iwi on collective matters such as wastewater.

Tūranga ā Mua – Identity & Heritage

We have been able to continue to develop educational resources that tell the stories of our histories, of our tīpuna, and of our rohe. We have now completed ten (10) stories with a further four (4) in development.

We were also fortunate to have our Radio Station attend and broadcast several iwi events, including Rangiwaho Marae āwhina. And intent to grow our capacity to provide for our iwi.

Tūranga Makaurau – Prosperity

The activities of our business units have been able to maintain a level of relativity with the previous year/s contracting arrangements.

Tūranga Ararau led the confirmation of an Integrated State School, Tūranga Tangata Rite. An Establishment Board of Trustees has been confirmed that will undertake the necessary arrangements of curriculum, properties and staffing.

Tūranga Ararau – Opportunity & Sustainability

Within the social services sector we have placed an emphasis on the justice sector and in particular corrections and police. We are developing proposition jointly with other iwi providers and look forward to new programmes of delivery.

Business Operations

We are pleased to provide a positive Audit opinion as well as a positive financial result.

Financial Highlights

- **The financial statements** show that the group operating surplus is \$220,935, a small decrease of approx. \$35,000 with aprox. \$35,000 from the previous year (\$255,732).
- **After a revaluation of Quota** had a write-up of \$435,320, has resulted in a net surplus of \$656,255 for the year.
- **The net asset position** – \$13.6m, an increase of approximately \$600k from the previous year.

Heoi anō, nā Ronald Nepe

Tairāwhiti Museum

Year in Review 2018-2019

On behalf of the NgaiTamanuhiri Trust I am happy to submit the following report.

By fulfilling my role in representing Maori interests as part of the Maori governance for Tairawhiti Museum I have actively been involved in promoting the interests of Ngai Tamanuhiri at a board level on our behalf and look for guidance from the trust on any issues that relate to this role.

As an Iwi we currently enjoy a very strong working and meaningful relationship with Tairawhiti Museum, National Museums, international Museums and our close Iwi based relatives in Turanganui-a-kiwa and wider Tairawhiti.

MUSEUM STAFF

Eloise Wallace
Madeleine Jones
Fiona Challies
Iona Maxwell (until Feb 2019)
Te Manuhua Paenga (from April 2019)
Madeleine Stonehouse (from April 2019)
Jolene Douglas
Jonty Hall
Megan Hansen-Knarhoi
Julie Noanoa
Sue Lloyd
Dudley Meadows
Tapunga Nepe
Christine Page
Margaret Wyllie
Roimata Sinclair/Anna Revington

POSITION

Director
Collections Manager
Visitor Services Officer
Education Officer
Education Officer
Education Officer
Curator of Art & Exhibitions
Maintenance Officer
Collection Technician
Education Team Leader
Weekend Receptionist
Curator of Photography
Kaitieki Māori
Archivist
Weekend Receptionist
Weekend Receptionist

BOARD MEMBERS

Michael Muir, OBE
Hineiromia Whaanga
Allan de Lautour
Pene Brown
Fleur Gardiner
Steve Gibbs
Jennifer Pewhairangi
Cynthia Sidney
Ani Pahuru-Huriwai
Chris Smith
Sarah Pohatu

POSITION

Chair
Deputy Chair
Treasurer

APPOINTED BY

Friends of the Museum
Rongowhakaata
Gisborne District Council
Te Aitanga-ā-Mahaki
Friends of the Museum
Ngai Tāmanuhiri
Gisborne District Council
Te Aitanga-a-Hauti
Ngāti Porou
Friends of the Museum
Friends of the Museum

The museum has continued to promote artists and creative projects that reflect the cultural diversity of Turanganui-a-kiwa. Works by Tangata whenua artists and crafts people have enjoyed a great profile. The Museum has been fully supportive of Iwi based projects that have contributed to the on-going awareness and development of Iwi creative arts in this region. On-going series of exhibitions that have strong Maori representation including Ngai Tamanuhiri artists.

The museum continues to showcase material from the region's collections, along with exhibitions from New Zealand and overseas. 20 temporary exhibitions were delivered in 2018/19 in addition to five long-term displays. Over 200 contemporary artists, most from Tairāwhiti, were represented in solo and group exhibitions. Significant exhibitions included;

Kete-Puawai: Basket of Evolution

A collaborative exhibition where Tairāwhiti Museum in partnership with Te Wananga o Aotearoa curated Kete-Puawai. The evolution of weaving skills and techniques from the past to its continuation through to the present. This exhibition was a finalist in the national museum awards exhibition excellence – Taonga Maori category.

Taongā Pare-Mata

Mangatū Taonga Returned won two awards - Exhibition Excellence Taonga Maori category, and Kia Toi Te Reo, Most Innovative Use of Maori category in the 2019 Museums Aotearoa awards. This exhibition consisted of tara tao (barbed spear points), carved pare (door lintel), stone mata toki (adze blades) and hoanga (grinding stones).

In 2018 the museum held the third **Te Hā Art Award** and Exhibition as part of the October commemorative events programme. Other key locally generated exhibitions included **Pouwhare: A Pillar of Strength**, **Mana Wāhine: Our Voices Were There**; **Ambitious Gisborne Women**, **Fruits of a Splendid Isolation**, and **He Tirohanga Ki Tai: Dismantling the doctrine of discovery**.

The museum also delivered 52 events including school holiday programmes, talks and concerts.

Tairāwhiti Museum has been engaged in planning for a major, internationally significant exhibition project which has included the loan of 37 taonga held in international museums for the exhibition **Tū te Whaihanga**, which will open in October 2019, and has been a big focus for staff during the year.

This project is the result of the establishment of **Kanohi Ora** that was initiated as a means of creating dialogue for Turanga Iwi with International Museums who held Taonga in their collections. In The initial Kanohi Ora group was established in 2016, as the result of hosting Julie Adams from the British Museum. Kanohi Ora was initiated as a means for establishing a mechanism where Turanga Iwi could develop a relationships and begin to discuss ideas around repatriation and loan process's of Taonga that were from this region.

The initial project coordinator was Jody Toroa (Ngai Tamanuhiri) and others in this group included Rina Kerekere (Te Aitanga a Hauiti), Lisa Taylor & Karl Johnstone (Rongowhakaata), Tai Kerekere & Huia Pihema (Te Aitanga a Mahaki), Nick Tupara (Ngati Oneone) and Steve Gibbs (Tamanuhiri).

Nga Heamana o Nga Iwi

Ngati Oneone	Harata Charlotte Gibson
Te Aitanga a Mahaki	Pehimana Brown
Ngai Tamanuhiri	Angus Ngarangioue
Te Aitanga a Hauiti	Victor Walker
Rongowhakaata	Moera Brown

Kanohi Ora Governance Group

Ngati Oneone	Nick Tupara
Te Aitanga a Mahaki	Huia Pihema
Ngai Tamanuhiri	Steve Gibbs, Waireti Amai (resigned and replaced by- Jody Toroa
Te Aitanga a Hauiti	Alison Waru
Te Runanga o Turanganui a Kiwa Chief Executive	Ronald Nepe

Of significance to Ngai Tamanuhiri has been the continued engagement with international Museums that hold Taonga of interest to us. As part of our ongoing relationships that have been developed since 2012 with key people in international museums. In 2018 a collection of Iwi based artists were invited to create and install an installation of contemporary artworks in the British Maritime Museum, Greenwich, London. The title of the project was Rangiwaho - Ihu ki Te Moana: The artists included multi-media works by, Kataarine Kerekere, Jial Toroa, Ihipera Whakataka, Jody Toroa, Kay Robyn and Steve Gibbs. This project offers the potential to be extended over the next 10 years for other iwi based artists to be engaged in ongoing exhibitions and opportunities to extend these relationships into the future.

Since Toi Tamanuhiri of 2013, we have kept in touch with international museums and curators. Along with the Tairāwhiti Museum director Eloise Wallace we have maintained and developed contact with those key institutions that have Taonga from Turanganui-a-kiwa as part of their collections. As Ngai Tamanuhiri we have maintained and developed key relationships with • The British Museum: Dr Julie Adams, Curator of the Oceania Collections at the British Museum who visited Turanga in 2016 and who is currently here in Gisborne with Taonga that is part of the Tū Te Whaihanga exhibition. Dr Lissant Bolton, Keeper of Africa, Oceania and the Americas. Visit to Turanga April 2017 British Maritime Museum. Khadija Carroll, curator of Cooks New Clothes 2018 and Professor of Global Art,

Birmingham University, lecturer at Oxford University • Dr Amiria Salmond – University of Cambridge, Museum of Archaeology and Anthropology, Consultant and researcher Dr Ali Clark, Museum of Archaeology and Anthropology Cambridge Museum. National Film Archives. Wellington. Arapata Hakiwai Te Papa Tongarewa, Wellington.

These relationships will create opportunities for us as iwi in the future. This will include Iwi based artists, writers, researchers, educationalists, Pakeke and our Tamariki.

Hei Kanohi Ora

The purpose of the Hei Kanohi Ora Governance Group is to provide mandated governance around Hei Kanohi Ora project. This project regards the loan of taonga of the Tairawhiti being held in various museums in Britain.

Establishment Of The Group

The initial Hei Kanohi Ora group was established in 2016, the project coordinator was Jody Toroa (Ngai Tamanuhiri) and others in this group included Rina Kerekere (Te Aitanga a Hauiti), Lisa Taylor & Karl Johnstone (Rongowhakaata), Tai Kerekere & Huia Pihema (Te Aitanga a Mahaki), Nick Tupara (Ngati Oneone) and Steve Gibbs (Tamanuhiri). Areas of concern was the dwindled membership and the communications struggle.

Eloise Wallace of the Tairawhiti Museum expressed her concerns about progressing this project. The museum board recommended a reset of the group. The reset has been driven by Te Aitanga a Mahaki trustees, Pehimana Brown and Huia Pihema.

Therefore, Hei Kanohi Ora Governance Groups was established at their first inaugural hui at 4pm on Tuesday, 15 February 2019 at the Mahaki Boardroom, Nga Wai E Rua Building. This hui was attended by Waireti Amai and Steve Gibbs (Ngai Tamanuhiri), Alison Waru (Te Aitanga a Hauiti) and chaired by Huia Pihema (Te Aitanga a Mahaki). Nick Tupara (Ngati Oneone) is the other member of this group.

2.4 At this stage Rongowhakaata are opting out of participating in this group however at a later stage, may opt in. Ronald Nepe will be working with us in his capacity as CE of Te Runanga o Turanganui a Kiwa. Our chairs will also be overseeing the progress of this project including Pehimana Brown (Te Aitanga a Mahaki), Angus Ngarangioe (Ngai Tamanuhiri), Victor Walker (Te Aitanga a Hauiti) and Moera Brown (Rongowhakaata).

As always it has been a pleasure to operate on behalf of Ngai Tamanuhiri. At the present time there are issues around perceived ownership and provenance of Taonga that have been loaned from British Museums. As Ngai Tamanuhiri we have a responsibility to reaffirm our connections to some of those Taonga that were exchanged with Tupaia and Cook off Whareongaonga in 1769. Ours is a unique narrative that is inclusive of all Turanganui Iwi, while at the same time telling our own stories. The next few months will be interesting for us as Ngai Tamanuhiri Iwi, Hapu and Whanau to learn about the origins of these Taonga.

As always I look to the advice being offered by our Tamanuhiri Board and look to serve our people as best I am able.

He Toi Whakairo
He Mana Tangata

Steve Gibbs



Tāmanuhiri Tūtū Poroporo Trust

Hui-ā-Tau

Minutes of meeting held Saturday 24 November 2018

Venue:	Te Muriwai Marae, Gisborne
Time Start:	9:00am
Trustees in Attendance:	Matene Blandford (Chair), Waireti Amai, Tui Ferris, Te Aorangi Harrington, Bella Hawkins, Angus Ngarangione and Jody Toroa
In Attendance:	Robyn Rauna (Chief Executive) Leonard Warid (Finance and Business Development Manager) Ashley Nuttall (BDO) Adam Lynch (Craigs Investment Partners) Melonie Brouwer (Board secretary)
Apologies:	Trina Pohatu Nanny Jane Bruce Amai With the addition from the apologies register
	Motion to accept apologies. Moved: Reweti Ropiha Seconded: Flo Pleydell Carried
Beneficiaries:	As per attendance register Uncle Temple arrived at 10:20am

Matene Blandford as Chair welcomed everyone to the TTPT Hui-ā-Tau.

Te Aorangi opened the Hui-ā-Tau with a karakia and mihi.

The current Trustees introduced themselves and gave their whakapapa lines.

The staff introduced themselves and each of the staff gave a summary of their role within the Trust. The Chair commended the staff on their contribution and thanked them for all that they do for the Iwi.

The Chair advised that the voting for Trustee elections and Trust Deed amendments would close at 10:00am.

1. Previous Minutes

The minutes of the previous AGM were made available a month prior to the AGM and taken as read.

**Motion to approve the minutes from the following hui:
That the minutes of the:
Hui-ā-lwi held 19 August 2017 (these weren't included
in the Annual Report) Hui-ā-Tau held
23 November 2017 are a true and accurate record.**

Moved: Tina Porou

Seconded: Rachel Wetere

Carried

It was noted that the minutes from the Hui-ā-Tau were not substantive enough and that more information and detail was required.

2. Matters Arising and Action Points

Nil

3. Financials for the year ended 30 June 2018

The Financial Statements were made available a month prior to the AGM and taken as read.

Ashley Nuttall, Accountant from BDO presented the financial statements and provided a summary and highlights.

- There have been no borrowings by the Trustees and no debt incurred.
- The current assets are able to be realised in 12 months
- The Statement of Financial Performance are the earnings against what the trust has spent
- Increase in Craigs revaluation (compared to the previous year)
- There were two ACE (selling of our CRA quota each year) payments received in one year
- Statement of Cash Flows – A Term Deposit matured during the financial year and the portfolio income was reinvested
- The Statement of Accounting Policies gives a basis for the financial statements and is reflected under the accounting framework.

Comments and Questions:

It was noted that Carol Wyllie did not think that the financial statements were laid out very well and asked where the rest of the notes were.

Ashley advised that notes were a reference to provide further information.

Boy Kemp commented that people that attend the Hui-ā-Tau need a week to understand what is being said when explaining the financial statements.

The Chair responded that the Annual report has been available to read a month prior and that the reporting of the financial statements is governed by a specific framework.

Carol Wyllie commented that even though they are made available a month before it doesn't mean the beneficiaries understand them.

The Chair noted the commented.

The following are comments and questions regarding the Trust office in town:

- *Is the Trust committed to paying \$600k over 10 years?*
- *\$600k over 10 years is disgusting. Why are we paying that much rent and what are the returns?*
- *What was wrong with the other building (Nga Wai e Rua)*
- *Are TROTAK still there?*
- *Why wasn't Muriwai pub purchased and why hasn't anywhere in Muriwai been purchased?*
- *Any considerations for a future office for the trust*
- *The current office is on Rongowhakaata land.*

The Chair responded that at this stage the Trust can afford the rent and the other building was not compliant to earthquake standards and was well below the 33% threshold. There was a Health and Safety risk to staff, so the decision was made to move out. TROTAK was still in the building.

The Chair said that the option to purchase the Muriwai pub had been explored but following a due diligence exercise it did not stack up. The Chair understood that some beneficiaries wanted a presence in Muriwai but felt that there is a good presence in town especially with our beautiful picture on the front of our building.

Mechanics own the building and it was also felt that the Trust office was strategically placed being tenanted with TPK and MBIE.

To date there had been no plans to look at any future office space however the Trustees will discuss this at the board table and could look at exploring other options.

Adam Lynch, Adviser from Craigs Investment Partners

provided a summary and spoke of the highlights from the Investment Portfolio.

- The portfolio performed well, and the financial markets had been good.
- The market had expected a downturn, but this has not yet happened
- The NZ economy was still robust – the business confidence is down, and unemployment is low, but the economy is still treading well

Following the presentation Adam offered to deliver investment training to any Iwi beneficiary with inquiries to be made through Robyn.

Motion: That the Financial Reports be received and accepted.

Moved: Erana Nepe

Seconded: Athena Emmerson

Carried

4. Chairs Report

The Chairs Report was contained in the Annual Report and made available a month prior to the AGM and taken as read.

The Trustees gave an overview of the 'Snapshot' our Strategic Priorities and Focus areas.

Mana Tipuna

Waireti commented that this keeps us accountable of what we have agreed to in previous hui and celebrates what we have done and can continue to build on.

Te Reo strategy – mihi to Robyn, Matai and WiTom for facilitating the reo wananga which has helped shape our journey and grow our Tāmanuhiritanga. From those wananga the Te Muriwai Weavers was started and there has been a wealth of learning and sharing of who we are as Tāmanuhiri.

Special mention to Noel and his son for the taonga that they found.

Tamararo 2018 – was a significant event for our people and all whānau from here and abroad were proud to see Ngāi Tāmanuhiri standing at Tamararo.

Launch of He Putanga no Uki an educational resource of our ancestral waka Horouta. The story was shared by some of our Ngāi Tāmanuhiri pakeke Aunty Siggy, Aunty Maisey, Uncle Temple and Papa Taha Brown.

Waireti acknowledged the Rangiwaho Marae Committee notably Jody for the mahi and wonderful achievement of

the opening of Rongomaiwaiata.

Comments and Questions:

Jody Wyllie asked about the whakapapa register. When you register you do that as Ngāi Tāmanuhiri and then you have 'friends' of Ngāi Tāmanuhiri. The issue affects all tribes and it would be good for future generations to see how they connect to Tāmanuhiri. Who is responsible for maintaining and progressing that kaupapa, how far back does it go and why is it labelled 'friends'?

Waireti – The Trust office maintains the whakapapa register through Te Aranui and advised that John and Robyn are rolling that out.

Robyn provided more information and advised that the system and the labels ('friends') were in place prior to her tenure and Te Aranui was first developed in 2012. It was agreed that the whakapapa register is an important piece of work and that further work will be done to develop and maintain this.

The Deed and Māori Fisheries Act states that for the purposes of receiving Treaty of Waitangi Historical Settlement and Māori Fisheries Settlement there is a requirement to separate out who are blood kin and who are whangai. Whangai are able to receive all the benefits that a tribe determines except not being able to be Trustees and not being able to vote and participate in elections.

Robyn also advised that given the discussions about a whakapapa register it would be pertinent to look at the next phase of development for the Te Aranui database.

Tanith Wilson – what constitutes a member of Ngāi Tāmanuhiri today? Is it anybody that can trace descent from Tāmanuhiri or trace a descent back to the five hapū? How open are we going to be on who is Ngāi Tāmanuhiri because there are people from Rongowhakaata claim to Kahutia and Ngāti Oneone who have claims back to Rakai.

Robyn responded and said that we need to sit down and review what the whakapapa is currently and how it will be going forward. As previously stated, the Deed states that if you have whakapapa or genealogical ties to Tāmanuhiri that is what determines you as a member of the tribe.

Noel – noted the descendants of Paea (sorry didn't quite hear what was said) to Ngāi Tāmanuhiri.

Jody Wyllie asked if Rangiwaho Marae was open and if the marae is complete. Jody Wyllie asked that if it was still being worked on why is it open?

Jody Toroa responded and said that they were in stage three in process at the moment for the wharepaku. There are portals, it was open to whānau but not to wider groups.

Jody Wyllie commented that there was a national hui held at Rangiwaho and dignitaries were invited but it wasn't open as everything was not complete and finished. The three wharepaku, wharekai, wharemoae. If you don't have one of those then why would you have a national hui if one of those three were not complete?

Another comment was made about the roopu that remained at the marae when two of our people had passed away. One of the tangi had to go to Waiari and that should never have happened. The marae committee should've booted them out.

Matene as Chair responded by saying that TTPT does not tell our marae how to run their business. The point about tikanga is noted.

Erana Nepe talked about the stories from our old people and we need to make sure we get those stories right. The dining hall needs to be fixed up and we need to be more loving to one another and not fighting.

Matene as Chair responded by saying that TTPT does not tell our marae how to run their business. The point about tikanga is noted.

Mana Moana

Angus as Chair of the Mana Moana (Waimaori) Committee spoke to this pou.

The committee have three kaupapa:

- **Mataitai**

- o This gives us tools to manage rohe moana more effectively and we will be able to break this in to sections.

Allies Whakataka mentioned about some whanaunga from Rongomawahine going through the Mataitai process for 4 years and their Mataitai starts next month. They may be an avenue to help us.

Angus responded and noted that TTPT have come to some agreement with Rongomawahine on the boundary coming to Paritu.

Tanith asked where we define Kopututea of being – Down Pacific Street to the rubbish dump or where it was when they sung Haramai a Paoa.

Angus responded and said that it was down by Pacific Street because only Tamanuhiri can issue customary permits there as Kopututea to Paritu.

- **Takutai Moana application**

- o TTPT Board will be meeting with the Rongowhakaata Board to discuss boundaries around Te Kowhai. When the Boards meet, other areas of interest may be discussed and Rongowhakaata may be looking at extending their area of interest to Kopututea.

- **Customary permits**

- o A question was raised from the floor about whether an EOI will be going out to the community for more permit issuers.
- o Training will be carried out and Lester Pohatu will be able to issue customary permits from 29 November 2018. There will be a process to follow and the committee may look at having more permit issuers from the community.

Jody raised an RMA soil dredging issue.

Angus noted that the issue had come to the attention of the Board as well as the logging ships that are parked out at the bay. An allowance is paid to the Port and once the Takutai Moana is sorted we will be able to deal with those issues.

10:00am Matene announced that the TTPT voting had been closed and that NTWT voting was still open.

Mana Whenua

Matene gave an overview of the Mana Whenua pou and noted the following milestones:

- Joseph's work with pest eradication
- Kaitieki Hunters Club are working with JNL and we are helping to facilitate better access in to Wharerata Forest.
- Reanga Hou is the collective entities of the land blocks and WFL. Matene acknowledged Rachel Wetere, Chair of Whareongaonga 5 (W5) who was present and Chair of Reanga Hou. Rachel had called a second hui to discuss the collectivization of our land interests to see what efficiencies and growth we could all benefit from.
- A collective forestry hui had been called with our whānau from over the hill and the committee is similar to Reanga Hou's concept – collectivization of land interests.

A question from the floor was asked about we are doing to protect our whenua and waterways from sprays and fertilisers. What processes does the Trust have in place of being notified and also notifying the community?

Matene responded that the Trust hasn't been notified and we are trying to inject ourselves in to the RMA space and in to the Mana Whakahono ā Rohe tool. Tina Porou who is of Ngāi Tamanuhiri descent and present at the meeting was instrumental in developing this tool. The tool can be used to discuss and agree on how iwi and Council can work together on local issues.

Jody – Freshwater plan that is being developed by various Councils around the country.

Matene – the Trust was not a part of that initial discussion and are working out the logistics and capacity within the Board to meet all the obligations. There may be an avenue to look at TROTAK leading some of these kaupapa.

Jody – Concerned about the non-participation and how the Council is looking at allocation of water and they don't own the water. Allocating it to other entities including farms and it hasn't been determined who owns the water. Commented that Trustees need to get on top of this stuff.

Tina Porou responded and said that water allocation is very essential to our iwi. Tina and the TTPT CEO had discussed using some of the mechanisms that exist focusing on ownership, allocation and use.

Jody thought that the Council were the wrong people to discussing the issue with and that we should be raising this with the Crown. Possibly work with all the iwi in Tairāwhiti to take a case to the Crown about water ownership and allocation.

2019 and beyond

- Continue work with pest eradication
- Tatau Tatau o Te Wairoa have settled and there are two directors on the Wharerata Forest Limited Board. The WFL Board will seek some strategic direction from both iwi trusts.
- Progress Reanga Hou
- Water.

Mana Tangata

Matene gave an overview on the Mana Tangata pou.

Initiatives in that space are:

- Lead and support Whānau Ora
- Development of Te Aranui tribal database. There has been interest from iwi who have seen what a valuable tool Te Aranui is. The Trust will continue to develop the tribal database.
- Strategic alignment hui with TROTAK. Issues were raised at the 2017 Hui-ā-Tau and all three iwi boards met in September to discuss strategic alignment. Also discussed was whether TROTAK was delivering as expected and where are the gaps. A Working Group was established – Waireti Amai is our representative, Stacey Hare from Rongowhakaata and Huia Pihema from Mahaki. Waireti gave an update from the recent Working Group hui, that they are drafting a paper about how well the Governance arm is driving the Operational arm and delivering of projects such as health kaupapa for the three iwi. In 2016 the TROTAK party was convened to scope the views of Ngāi Tamanuhiri about the role and function of TROTAK so some of that information has been used. One of the considerations of the Working Party is that Tāmanuhiri and Rongowhakaata have settled but Mahaki haven't. Once the paper has been drafted and discussed at the respective Board hui a panui will be distributed to the beneficiaries via Te Aranui.

Carol - What is the protocol for holding Taura Here hui, there was one in Australia and Rotorua. They weren't about the review of the Trust Deed.

Matene responded that the CEO used the Taura Here hui as a way to meet with our people that aren't here. They are not special trips that are being made, they are in conjunction with other hui in those respective areas. Robyn as CEO responded and said that the Taura Here hui were held prior to the Trust Deed review. When the Deed was out for consultation in July, August and September there were a number of hui held with our beneficiaries. The process that the Trustees agreed to were kanohi ki te kanohi and consultation by zoom over the period of three months.

Carol – Went back to her point about having one Hui-ā-lwi for your people at home and two away.

Sorry I didn't know the person that raised this question – Lives in Australia but did not know anything about the Taura Here hui. He said that there is a lot of 'us' that live there and we didn't get that.

The CEO responded and noted that the panui were distributed through Te Aranui.

Putea

Leonard Warid, recently appointed Finance and Business Development Manager spoke about his role. The Business Development role is to scope opportunities, grow the assets and create jobs for the tribe. Leonard will work closely with Robyn to conduct due diligence on those opportunities and carry out investment studies.

Matene noted the milestones as:

- The appointment of Puka Moeau as Convenor of the Audit and Risk committee. Puka is not a Trustee but he has the skill set that is required as the Convenor and Chair of that committee. The position is a paid position. An Expression of Interest was put out to the beneficiaries and Puka was appointed to this position.
- Approximate profit for the year ended 30/6/2018 was \$750k

As a part of our settlement we receive funding for our beautification project from TPK. That funding will stop soon so it is imperative that the Trust has the right people in to grow our investments.

Allies – What does it really mean to our people and what are the benefits? We don't see kaumatua flats here.

Matene – the Board need to build our capacity so that it enables us to provide the benefits back to the iwi. Unfortunately, this cant be done today, or it will eat in to the capital funds.

How much money is required until we see something?

Matene – there is a 2035 vision and the Trust is continually working for the betterment of the iwi. The Trust is actively looking for business opportunities that will yield good returns.

- The Trust has received funding from TPK and is facilitating a work ready programme for our beneficiaries that are not in employment. There are people within the village that are benefiting from this programme.
- On the current financial business plan the Trust is looking at the creation and establishment of an education fund. This was raised at last years hui-ā-tau and within our 5-year plan a scholarship fund will be developed and started by 2020.

The Trust is implementing incremental change and development and checking that we are using our resources wisely.

The vision of 2035 is for all of Ngāi Tāmanuhiri.

Dianna Kemp – believes that kaumatua flats are a priority. We are the only iwi that don't have kaumatua flats. We have nannies here that may not be here in 2035. The dream is to be living out in the village and close to our marae and whanau, they don't want to be in residential care in town.

Matene – commented that as important as it is for our pakeke to be domiciled in the village it is equally important for our young families as well.

Boy Kemp – A development plan should be established that shows our goals and milestones.

Matene – while we have shown where we've come from the Trust, in the next 5 year plan we will show where we are going.

Carol – It looks like 80% is going back in to ourselves but we can't see the outputs for our people. Nothing was shown for the marae and we want to see outputs.

Matene – the Trust has sourced cheaper and a more beneficial insurance package for our three marae.

Teddy Toroa - What budget has been set for the marae?

Matene – the Trust will have the conversation with the marae committee.

Craigs Investment Portfolio

Adam gave an overview of the portfolio and noted that:

- The portfolio performed well, approximately 11% for the year (last year was 9%)
- The financial markets have remained steady
- Business confidence had declined, and unemployment figures were low however the NZ economy was still robust
- Challenges are expected however the main drive is to derive income each year.
- In 2013 the portfolio investment was \$5.921mil, as at 30/6/2018 is \$8.376mil

Adam invited the beneficiaries to make an appointment should they have questions about financial investments/ markets.

Motion: That the Annual Report and Chairs Report be received and accepted.

Moved: Rachel Wetere

Seconded: Brian Pohatu

Carried

5. Trust Deed Review

Mihiarangi Piripi present to answer any questions regarding the review and its amendments.

The TTPT election results will be announced at 11:00am.

6. Confirmation of Auditors

Motion: That Coates and Associates be appointed as auditors for Tāmanuhiri Tūtū Poroporo Trust.

Moved: Boy Kemp

Seconded: Rulon Kahuroa

Carried

7. General Business

Beautification Programme

Boy Kemp – why have the lawns around the village been mown for such a long time and now they aren't?

Robyn – the Trust has made enquiries with the Council as they are responsible for the berms/verges. The Trust has been carrying out this work which carries a financial cost to the iwi and we want to hold the Council to account.

Boy Kemp – the berm only reaches a certain amount of meterage. The car park next to the marae used to be mowed. It is still being used as a car park but isn't being mowed and looks untidy.

Robyn – The Trust will be having conversations with the marae. We are looking at ways of doing things more efficiently.

Boy Kemp – My brother Mangu mows the lawns and why is he keeping the mowers at his place? Something should be put in place, we need to be careful with petrol and also carrying out repairs on the mower. He gets nothing for that and for keeping the machines on his property and there should be an insurance policy on his home.

Robyn – Commented that she is unable to talk about specifics regarding her staff's employment but gave assurance that appropriate Health and Safety measures had been taken.

Allies – Had been talking to his sister about the mowing at Muriwai School. The School has employed Mangu to mow the lawns and he uses his own gear. Mangu's hours have reduced to 15 hours and after speaking to Ihipera, the School is looking at paying for half of the mower and W5 the other half. The land at the kura belongs to Tamanuhiri not the Education Board. Is the Trust going to buy a mower?

Rulon – The lawnmowers were purchased by W5 and Pakowhai landblocks? The land blocks also paid for the insurance for the marae. All of these costs should have been transferred and taken over by the Trust. The Trust is supposed to be looking after us as a people.

Boy – It sounds like a cost cutting exercise and yet the office is sitting in a \$6,000 a month building.

Matene – the Ministry of Education pays for the mowing of the lawn and should not be the responsibility and financial cost of the Trust. The Trust have a fiduciary responsibility to have clear processes in place and the Trust will meet with those concerned.

Marae Catering

Athena – why did the marae have to apply to do catering for today's hui-ā-tau. It was her understanding that the marae always does the catering, and if Muriwai can't then Rangiwaho do it.

Robyn – At a hui the previous year the iwi asked that if there were positions on working committees, governance positions and also opportunities for whānau that might be doing catering then could those jobs be opened up. This led to a tendering process for catering.

Sharing of Information

Athena – What is happening within iwi? Recently there was a whakatau and korero about Uncle Temple and Uncle Gina, why are those panui not being shared.

Robyn – that was organised by the Museum, not by the Trust. The Museum Director invited the Trust to launch the He Putanga no Uki book.

Marae Meeting and Insurance

Rulon – when is the marae meeting going to take place? Would like the kaumatua council present.

Matene – noted.

Allies – Why isn't the Trust doing anything about the insurance for all of our marae.

Robyn – The annual report is activity that took place from 1/7/2017 – 30/6/2018. The Trust received letters from the marae and land blocks regarding the insurance. Enquiries were made by the Trust and through a contact with Tainui insurance for all three marae was brokered. The insurance costs for Muriwai went from \$25k per year to \$9k. Robyn couldn't comment on the insurance for Rangiwaho as this did not include the new building however it was her understanding that this had reduced. This was carried out in August 2018.

The following item was discussed following lunch when the meeting was reconvened for the results and resolutions.

Marae Development Plan

Boy asked about the dining room and hall and when the Trust will be starting on the development plan for the marae and what are the timeframes for those activities. Waireti Amai, Deputy Chair responded and advised that the marae committee had restructured and were in the process of getting their financials up to date. This would enable the books to be audited and then possibly applying for funding.

Robyn noted that the points from the hui-ā-tau will be discussed with the marae. There is a commitment within the revised Trust Deed for the Trust to work with all of the marae committees.

8. Adjournment

Matene advised that the TTPT meeting was adjourned and that it would continue following the Wharerata Forest Limited hui when the Election of Trustees for TTPT will be announced.

9. Reconvene

The meeting reconvened for the Election Results and Resolutions and further general business items for discussion.

The Chair acknowledged the mahi and contribution from the departing board member Tui Ferris.

Isiah Roberts from ElectioNZ announced the results of 2018 election of two Trustees for a three-year term.

The two Trustees elected were:

Athena Emmerson and Angus Ngarangioue.

The Deputy Chair congratulated Angus on his re-appointment and Athena for her election on to the TTPT Trust Board.

10. Trust Deed amendments and resolutions

Resolution 1 – Amendments required under the Māori Fisheries Act

Resolution carried.

Resolution 2 – Amendments that were strong supported throughout the consultation process

Resolution carried

Resolution 3 – Removal of Trustees

Resolution carried

Resolution 4 – Remuneration of trustees

Resolution carried

Resolution 5 – Trustee composition option

Resolution carried

Resolution 6 – Adopting the new Trust Deed

Resolution carried

The TTPT Hui concluded at 2.40pm with a karaki from Allies Whakata.

Chair: Matene Blandford

Date:

TĀMANUHIRI TŪTŪ POROPORO T
APOLOGIES REGISTER

DATE: 24 November 2018

NAME
Lady Jane Renata
Brett Wilson
Jayne Wylkie
SAW
TRINA POHATU-M'QUEEN
Michael Chamberlain
Wi Tom Pohatu.

TĀMANUHIRI TŪTŪ POROPORO T
 DATE: 24 November 2018

NAME
JOE TOROA
Joy Wylkie
Jason Wikitama
Rina Kerekore
Flo Pleyacci
Athene Emuru-Kay
Jerrit Pohatu
Caedynse
Carol Wylie

TĀMANUHIRI TŪTŪ POROPORO T
 DATE: 24 November 2018

NAME
Vienna Noeke
Bella Haukine
Soraya Pohatu
Kavana Toroa
Marya Kemp
Hele Kemp
Lissa-Mia Nepe
BRUCE ANNAJ
Robyn Rana

TĀMANUHIRI TŪTŪ POROPORO T
 DATE: 24 November 2018

NAME
Rachel Porou
Wairati Ameri
g. Riki
Boy Kemp.
Gail Wadham
Erena Nepe
Mih Haringta
1. Mynnie
Ashley Nuttall
MaryAnne Pohatu

TĀMANUHIRI TŪTŪ POROPORO T
 DATE: 24 November 2018

NAME
Simon Pohatu
Araua Pohatu.
Robyn Pohatu
Tom Stone
Temple & Thierse
Mihirangi Pua.
Ulana Wylie
Wiermy Rana
Jennifer Rana

TĀMANUHIRI TŪTŪ POROPORO T
APOLOGIES REGISTER Attender
 DATE: 24 November 2018

NAME
Henare Porou.
Pail Dennie
Elizabeth Paines
Kao Keefe
Teddy Toroa
Fawcett Whenua.
Taria Hepe
Tahatu Paraoane
Amiria Tiket.

TĀMANUHIRI TŪTŪ POROPORO T

DATE: 24 November 2018

NAME
Nick NIKORŪ
Keita Morgan
Erin Thompson-Pou
Tui FERES
Drina Hawea
Ebony Pohatu
N Pohatu
M. Hoare
K. Pohatu
William. Pohatu

TĀMANUHIRI TŪTŪ POROPORO T

DATE: 24 November 2018

NAME
Kanith Wilson
Allies Whakataka
Louise Kemp
Bonnie Pohatu
Mahina ARIBAR
LEONARD WARD
Mere Charlton
Hawie POHATU
Diana Kemp
Stevie-Rae Holt

TĀMANUHIRI TŪTŪ POROPORO T

DATE: 24 November 2018

NAME
Margaret Kopere
Angus Ngānisiame
Te Aorangi Hambyten
Brian Potea
Jody Toroa
Winiata Walker
Takotehini Thompson
Tio Papa
MUNA COCHRANE
THOMAS SMITH

TĀMANUHIRI TŪTŪ POROPORO T

DATE: 24 November 2018

NAME
JORIEL McQUEEN



Tāmanuhiri Tūtū Poroporo Trust
P.O Box 746
299A Gladstone Road
Gisborne
Tel: 06 863 3560
Email: trust@tamanuhiri.iwi.nz

www.tamanuhiri.iwi.nz



Tāmanuhiri

Tūtū Poroporo Trust

FINANCIAL REPORTS

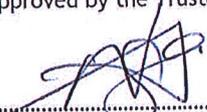
FOR THE YEAR ENDED 30 JUNE 2019

Tāmanuhiri Tūtū Poroporo Trust Group
Financial Statements
For the year ended 30 June 2019

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Approved by the Trustees


.....[chair]


.....[Trustee]

Date: 4/11/19.....

Entity Information

For the year ended 30 June 2019

Legal name:	Tāmanuhiri Tūtū Poroporo Trust
Type of entity and legal basis:	A common law trust established under deed of trust dated 2 March 2011.

Entity's Purpose or Mission:

The Trust is the post settlement governance entity mandated by the Iwi to receive and manage the Treaty Settlement assets.

The objects of the Trust are to promote the welfare of the members of Ngāi Tāmanuhiri, develop and implement environmental policies to safeguard taonga, promote Tāmanuhiri tikanga and assist in maintaining, establishing and improving cultural and community facilities.

In June 2018 the Trust established a Trust Entity as defined in the Trust deed, Hinenui Charitable Trust Board [HWCT] to undertake the Trust's charitable activities.

HWCT is registered as a charity under the Charities Act 2005 as from 4 September 2018.

The Trustees of HWCT are incorporated as a Board under the Charitable Trusts Act 1957.

Entity Structure:

Trust structure:

TTPT's Trust Deed states that we must have 7 Trustees appointed by election at a Hui-Ā-Tau for a term of 3 years. The current 7 Trustees constitute our governance board chaired by Angus Ngarangioe. Trustees may lead sub-committees as determined by our annual work plan and priorities.

HWCT's Trust Deed states that it must have 5 to 7 Trustees appointed by resolution by TTPT trustees.

Operational structure:

The group's operations are managed by the Chief Executive and a manager under Development and Finance. There are 8-12 staff working under the chief executive and manager.

Main Sources of Entity's Cash and Resources:

The Group receives its income mainly from investments including the Craigs portfolio and short term bank deposits. It also receives a 50% share of the Wharerata Forest crown license rental via its beneficial interest in the Wharerata Forest Trust after allowing for expenses of administering the Trust. Other sources of income are livestock sales, rental from 1858 Waingake Road, annual rentals from leasing fishing quota, an annual capacity building grant from the Vote Māori Affairs.

Main Methods Used by the Entity to Raise Funds:

The group obtains its income mainly under contractual arrangements with banks, investment managers and others.

Entity's Reliance on Volunteers and Donated Goods and Services:

The group does not rely on volunteers or donated goods or services.

Iwi:	Ngāi Tāmanuhiri
Hāpu:	Kahutia Rangitauwhiwhia Rangiwaho Rangiwaho Matua Tāwehi

Tāmanuhiri Tūtū Poroporo Trust Group

Entity Information

For the year ended 30 June 2019

<i>Marae:</i>	Muriwai Waiari Rangiwaho
<i>Trustees:</i>	Angus Ngarangioue (chair) Bella Hawkins Jody Toroa Regan Te Aorangi Harrington Athena Emmerson-Kapa Tanith Wilson David Stone
<i>Accountants:</i>	BDO Gisborne Ltd. 1 Peel Street, Gisborne
<i>Auditors:</i>	Coates & Associates Ltd Cnr Cobden st & Childers Rd, Gisborne
<i>Bankers:</i>	ASB Bank
<i>IRD Number:</i>	107-744-681
<i>Contact details:</i>	
<i>Street address</i>	299 Gladstone Road, Gisborne
<i>Mailing address</i>	PO Box 746 Gisborne 4040.
<i>Phone</i>	(06) 8633560

Tāmanuhiri Tūtū Poroporo Trust Group

Statement of Service Performance

For the Year Ended 30 June 2019

Description of the Entity's Outcomes:

- 1 To lead tribal self governance and act in the best interests of Ngāi Tāmanuhiri Whānui

Description and Quantification (to the extent practicable) of the Entity's

Outputs: 2019 2018

- 1 Number of trustee governance meetings in the year: 15 13
- 2 The holding of trustees meetings is a requirement of the Tāmanuhiri Tūtū Poroporo Trust Deed. At (13.1) the Deed states that "...Trustees shall meet not less than once every three months to conduct the business of the Trust..". In this financial year there were a total of 15 (13) Trustee meetings consisting of 12 (9) full Board Trustee meetings and 3 (3) Audit & Risk Sub Committee meetings.

<u>Type of Trustee meeting</u>	<u>Last Year</u>		<u>This year</u>	
	<u>Date</u>	<u>Attendance</u>	<u>Date</u>	<u>Attendance</u>
Governance Audit & Risk			04/07/2018	3
Governance/Trustee	28/07/2017	6	19/07/2018	6
Governance Audit & Risk			09/08/2018	3
IOD Governance Training			18/08/2018	6
IOD Governance Training			25/08/2018	5
Governance/Trustee	25/08/2017	6	30/08/2018	7
IOD Governance Training			01/09/2018	5
TROTAK Strategic Alignment Hui			14/09/2018	5
Governance/Trustee	29/09/2017	5		
Governance Audit & Risk	07/09/2017	3	19/09/2018	3
Governance/Special Meeting			27/09/2018	5
Governance/Trustee		-	30/10/2018	7
Governance Audit & Risk	30/10/2017	3		
Governance/Trustee	03/11/2017	5	22/11/2018	7
Governance Audit & Risk	23/11/2017	3		
Governance/Trustee	08/12/2017	5	20/12/2018	7
Governance/Trustee	26/01/2018	7	10/01/2019	6
Governance/Trustee	08/03/2018	7	24/01/2019	6
Governance Audit & Risk				
Governance/Trustee	26/04/2018	6	07/03/2019	6
Governance Audit & Risk				
Governance/Trustee			23/04/2019	5
Governance/Trustee	07/06/2018	7	16/05/2019	5
Governance/Trustee			27/06/2019	4

Additional Output Measures

Tāmanuhiri Tūtū Poroporo Trust also held its Hui Ā Tau on 24/11/2018 (Last year: 25/11/2017) and 2 Hui Ā Iwi (last year: 2) as meetings of beneficiaries, in accordance with clause (24) of the Trust Deed.

Additional information

There is an increasing recognition of the need for the Board to maintain governance best practice, focus on the future, address strategic issues, key decisions and matters of policy direction. The Board wish to ensure that they are committing sufficient time to the issues that they prioritise.

Tāmanuhiri Tūtū Poroporo Trust Group

Statement of financial position

As at 30 June 2019

	note	2019 \$	2018 \$
Current assets			
Bank accounts	7	283,498	1,996,668
Bank term deposits	8	2,771,702	2,729,503
Nikko Asset Management	9	1,200,820	-
Accrued interest income		43,816	34,122
Accounts receivable		450,366	70,057
Prepayments & stock on hand		-	60
Current Account - NTWT		393,328	492,664
Current Account - Wharerata Forest Trust		173,347	164,086
Income tax	19	71,921	72,575
Cattle on hand (trading livestock)		46,535	122,755
Total current assets		5,435,333	5,682,490
Non-Current assets			
Portfolio	10	8,913,822	8,376,220
Shares & other	11	338,705	338,705
Property, plant & equipment	13	2,184,739	1,804,819
Intangible - Te Aranui & Website	15(i)	12,206	24,412
Intangible - Fishing quota shares	15(ii)	1,226,595	1,226,595
Total non-current assets		12,676,067	11,770,751
Total assets		18,111,400	17,453,241
Current liabilities			
Accounts payable & accrued expenses		147,856	104,438
Provision for holiday pay		51,672	31,964
Income in advance		87,500	-
RWT payable re accrued interest		7,668	-
GST payable		75,231	18,054
Total liabilities		369,927	154,456
Net assets		17,741,473	17,298,785
Accumulated Funds			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)	17	17,741,473	17,298,785
Total accumulated funds		17,741,473	17,298,785

The accompanying Statement of Accounting Policies, Notes to the Financial Statements and Auditors Report form an integral part of these financial statements.

Tāmanuhiri Tūtū Poroporo Trust Group

Statement of financial performance

For the year ended 30 June 2019

	<i>note</i>	2019	2018
Revenue			
Donations, fundraising and other similar revenue	1	166,667	166,667
Revenue from providing goods or services	1	885,554	806,413
Interest, dividends and other investment revenue	1	746,919	1,055,423
Other revenue	1	180,159	164,973
Total Revenue		1,979,299	2,193,476
Expenses			
Volunteer, employee & contractor related costs	2	835,938	435,227
Costs related to providing goods or services	2	367,003	301,136
Governance costs	2	43,150	49,849
Grants and donations made	2	245	388,441
Other expenses	2	290,275	273,351
Total Expenses		1,536,611	1,448,004
Surplus/(Deficit) for the Year		442,688	745,472

The accompanying Statement of Accounting Policies, Notes to the Financial Statements and Auditors Report form an integral part of these financial statements.

Tāmanuhiri Tūtū Poroporo Trust Group

Statement of Cash Flows

For the Year Ended 30 June 2019

	<i>note</i>	2019 \$	2018 \$
Cash Flows from Operating Activities			
<i>Cash was received from:</i>			
Grants		166,667	166,667
Sales of goods and services		641,224	785,522
Interest, dividends, trust distributions and rents received		457,024	474,909
Other		170,898	149,040
Net GST		4,420	25,188
		<u>1,440,233</u>	<u>1,601,326</u>
<i>Cash was applied to:</i>			
Payments to suppliers and employees		1,354,589	995,580
Donations made		-	388,441
Net GST		-	-
Income tax paid net of refunded tax and tax deducted		6,907	2,945
		<u>1,361,496</u>	<u>1,386,966</u>
Net Cash Flows from Operating Activities		<u>78,737</u>	<u>214,360</u>
Cash Flows from Investing and Financing Activities			
<i>Cash was received from:</i>			
Sale of property, plant & equipment		8,621	-
Bank Term Deposits withdrawn		-	1,790,458
Repayments of NTWT current account		99,336	4,380
		<u>107,957</u>	<u>1,794,838</u>
<i>Cash was applied to:</i>			
Purchase of property, plant & equipment		407,111	16,197
Additions to intangibles		-	16,750
Additional investment in Bank Term Deposits		42,198	-
Investment in Niiko cash fund		1,200,000	-
Portfolio income reinvested		250,555	230,992
		<u>1,899,864</u>	<u>263,939</u>
Net Cash Flows from Investing and Financing Activities		<u>(1,791,907)</u>	<u>1,530,899</u>
Net Increase / (Decrease) in Cash		<u>(1,713,170)</u>	<u>1,745,259</u>
Opening Cash		1,996,668	251,409
Closing Cash		<u>283,498</u>	<u>1,996,668</u>
<i>This is represented by:</i>			
Bank Accounts and Cash		283,498	1,996,668

The accompanying Statement of Accounting Policies, Notes to the Financial Statements and Auditors Report form an integral part of these financial statements.

Statement of Accounting Policies

For the Year Ended 30 June 2019

Basis of Preparation:

There are the financial statements for the Trustees of the Tāmanuhiri Tūtū Poroporo Trust [TTPT], the post-settlement governance entity mandated by the Iwi [NT] to receive and manage the Treaty Settlement assets. TTPT is a public benefit entity as defined in XRB A1 *Application of the Accounting Standards Framework* based on its objects being to provide community benefits to NT and not to provide individual beneficiaries with financial returns. However, the objects of the Trust are not limited to only those of a charitable nature.

The financial statements are the consolidated financial statements for TTPT and its Trust entity, Hinenui Whanui Charitable Trust Board [HWCT]. HWCT is the charitable arm of TTPT and is registered under the Charities Act 2005.

TTPT has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Reporting - Accrual (Not-For-Profit) on the basis that the group does not have public accountability and has total annual expenses of not more than \$2 million.

The consolidated financial statements are prepared combining the financial statements of both TTPT (the parent) and HWCT (the subsidiary) eliminating inter-group transactions.

All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Accounts receivable

Are recorded at expected realisable value, after writing off all debts considered unrecoverable.

Livestock on hand

Livestock on hand at balance date are valued using the National Standards Cost method as determined by the Inland Revenue.

Property Plant & Equipment

Are recorded at cost less accumulated depreciation except for property which is recorded at cost. Depreciation has been charged using rates allowed by the Inland Revenue.

Buildings & land structures - 0%- 5% DV.

Computer Equipment - 25%-50% DV

Plant & machinery - 13% - 67% DV

Leasehold improvements - 10% DV

Office equipment & furniture - 10% - 67% DV

Vehicles - 25% -30% DV

Intangible assets

Finite life intangible assets are initially recognised at cost and will be amortised over their useful life. Indefinite life intangible assets have been recorded at deemed cost on transfer and are impairment tested annually. Intangible property represented by copyright in computer software [e.g. Te Aranui & Website] have been recognised at cost less accumulated depreciation. Amortisation rate used is the rate approved by the Inland Revenue of 50% DV.

Investments - non-derivative financial assets

Investments held through investment portfolios are recorded at fair value, being quoted market prices at balance date.

Investments in unlisted shares are recorded at cost or deemed cost on settlement and have been impairment tested annually. Movements within the investment values [changes in fair value or resulting from impairment] are accounted for in the Statement of Financial Performance.

Statement of Accounting Policies [continued]

For the Year Ended 30 June 2019

Goods and Services Tax

The Trust is registered for GST and the financial statements have been prepared on a GST exclusive basis with the exception of receivables and payables which are recorded inclusive of GST.

Taxation

The income tax expense is equal to the income tax payable in the current year. Timing differences between accounting income and taxable income are not accounted for. From 1 April 2011 TTPT is taxed as a Māori Authority and HWCT is exempt from income tax from 4 September 2018.

Tier 2 PBE Accounting Standards Applied (if any):

The Trustees have chosen to adopt PBE IPSAS 29 and PBE IPSAS 30 in relation to financial instruments. PBE IPSAS 6 has been adopted for the purposes of consolidation.

Changes in Accounting Policies

This is the first year of the consolidated financial statements with TTPT obtaining 100% control of HWCT from 1 July 2018. The comparatives in the financial statements are for TTPT as a single entity. Apart from the consolidation there have been no material changes in accounting policies. All policies except those of PBE IPSAS 6 have been applied on bases consistent with those used last year.

Notes to the Financial Statements

For the Year Ended 30 June 2019

		2019	2018
		\$	\$
1. Analysis of Revenue			
<i>Revenue item</i>	<i>Analysis</i>		
Donations & other similar revenue	Capacity building	166,667	166,667
		<u>166,667</u>	<u>166,667</u>
Revenue from providing goods or services	Cattle sales	172,248	172,723
	Cattle on hand adjustment	-	-
	Other sales & sundry income	7,177	-
	Sale of ACE [note 5]	226,138	366,586
	<u>Commercial trading</u>		
	Delivery of Tribal database services	262,500	-
	<u>Service income -</u>		
	Administration fee -		
	NTWT	-	120,156
	Wharerata Forest Trust [WFT]	15,650	17,013
	Advisory fees - GDC	-	63,690
	Other service income	-	3,443
	<u>Total service income</u>	<u>15,650</u>	<u>204,302</u>
	<u>Grants for services -</u>		
	Te Taura Whiri I te Reo	64,000	30,372
	Ministry of Education	54,058	20,000
	Te Puni Kokiri	50,000	-
	Estand Community Charitable Trust	10,000	-
	DIA [re Tuia funding]	10,311	-
	<u>Total grants for services</u>	<u>188,369</u>	<u>50,372</u>
	Rents	13,472	12,430
		<u>885,554</u>	<u>806,413</u>
Interest, dividends & other investment revenue	Interest income	96,138	137,610
	Nikko income	20,854	-
	Dividends received	14,781	16,671
	Portfolio income & realised gains	328,097	304,976
	Unrealised portfolio gains	287,049	596,166
		<u>746,919</u>	<u>1,055,423</u>
Other revenue	Share of WFT income	176,759	164,973
	Other	3,400	-
		<u>180,159</u>	<u>164,973</u>

Notes to the Financial Statements

For the Year Ended 30 June 2019

		2019	2018
		\$	\$
2. Analysis of Expenses			
<i>Expense item</i>	<i>Analysis</i>		
Volunteer, employee & contractor related costs	Wages & salaries	664,850	304,654
	Kiwi saver contribution	17,770	8,343
	Contracted services - corporate/farm	17,648	18,324
	Contracted services -contracts/projects	98,604	86,767
	Other	37,066	17,139
		<u>835,938</u>	<u>435,227</u>
Costs related to providing goods or services	Cattle purchases	41,841	121,613
	Cattle on hand adjustment	76,220	2,908
	Communication & IT	40,266	33,717
	Travel	74,297	42,582
	Other administration costs	134,379	100,316
		<u>367,003</u>	<u>301,136</u>
Governance costs	Trustee fees	33,300	32,100
	Trustee expenses	9,850	17,749
		<u>43,150</u>	<u>49,849</u>
Grants & donations made	Donation to NTWT	0	388,000
	Koha	245	441
		<u>245</u>	<u>388,441</u>
Other expenses	Accountancy fees	15,884	11,005
	Audit fee	6,550	5,750
	Bad debts	2,281	
	Consultancy	7,835	51,425
	Insurance	21,169	13,081
	Iwi communication	47,517	27,679
	Legal	53,593	38,518
	Lease vehicle	8,844	8,844
	Portfolio fees	26,851	25,644
	Rent	56,239	50,243
	Depreciation & loss on sale	23,745	25,721
	Amortisation	12,206	9,057
	Tax expense	7,561	6,384
		<u>290,275</u>	<u>273,351</u>

Notes to the Financial Statements

For the Year Ended 30 June 2019

	<i>note</i>	2019 \$	2018 \$
3 Operating net surplus			
Net surplus/(deficit) after tax		442,688	745,472
<u>Add back</u>			
Portfolio write-up		(287,049)	(596,166)
Donations made		-	388,000
Tax expense	19	7,651	6,384
Operating net surplus		163,290	543,690
4 Farm Trading Account			
Cattle Sales		172,248	172,723
Cattle purchases		41,841	121,613
		130,407	51,110
Stock on hand adjustment (at cost)		(76,220)	(2,908)
Gross profit		54,187	48,202
Other income		3,400	-
Direct expenses		(25,882)	(44,482)
Farm surplus / (deficit)		31,705	3,720
5. ACE Trading account			
ACE sales -			
Deep sea & inshore		82,500	75,465
Koura - current season		143,638	152,768
Koura - prior season		-	138,354
Gross sales		226,138	366,587
Less			
Commission		4,309	8,763
Levies		14,998	14,589
		19,307	23,352
ACE surplus		206,831	343,235

Notes to the Financial Statements

For the Year Ended 30 June 2019

	2019	2018
	\$	\$
7. Bank accounts		
ASB Current Accounts	265,084	91,248
ASB Saver Account	594	1,889,008
ANZ Current Account	556	521
BNZ Current Account	1,620	1,659
Kiwibank Business Edge	16,668	16,688
ASB Visa	(1,024)	(2,456)
Total bank accounts	283,498	1,996,668
8. Bank Short Term Deposits		
BNZ 365 days due 24/9/2019 @ 3.5% pa	1,192,500	1,192,500
BNZ 182 days due 28/10/2019 @ 3.25% pa	849,345	826,277
ANZ 182 days due 16/9/2019 @ 3.35%pa	729,857	710,726
Total Term Deposits	2,771,702	2,729,503
9. Nikko Asset Management - wholesale NZ cash fund [PIE]		
1,142,006.2771 units @ \$1.0515 exit price	1,200,820	-
10. Investments in Craigs Investment Partners Portfolio		
Opening balance	8,376,220	7,549,062
Less withdrawals	-	-
Plus Returns [income and realised capital gains/losses]	328,099	304,976
Less withholding taxes deducted	(50,693)	(48,339)
Less management fees	(26,851)	(25,645)
	8,626,775	7,780,054
Investment write up/(down)	287,048	596,166
Closing balance	8,913,823	8,376,220

At balance date the portfolio is invested in the following asset classes:

	%	\$	\$
NZ cash	14	1,239,765	759,375
NZ bonds	26	2,313,011	2,485,692
NZ property	5	478,818	380,482
NZ equities	16	1,442,947	1,417,432
	61	5,474,541	5,042,981
Australian & international cash	3	240,375	185,043
Australian property	1	96,706	133,631
Australian equities	13	1,168,608	1,196,738
International equities	22	1,933,593	1,817,826
	39	3,439,282	3,333,238
	100	8,913,823	8,376,219

Notes to the Financial Statements

For the Year Ended 30 June 2019

	2019	2018
	\$	\$
11. Investments in shares & unit trusts		
(i) <i>Moana NZ [Aotearoa Fisheries Ltd]</i>		
Initial recognition at settlement value	427,098	427,098
Less impairment	88,593	88,593
Carrying value	338,505	338,505
TTPT holds 356 non-voting Income Shares.		
The Trustees have determined that a fair value for the income shares cannot be reliably assessed as they do not have a readily available market values. The Trustees have undertaken a review of the carrying value of the shares for impairment. Based on a discounted expected future cash flow methodology the Trustees conclude that there is no impairment of the shares this year.		
(ii) <i>Farmlands Co-op Society Ltd</i>		
200 shares at cost	200	200
Total carrying value of shares	338,705	338,705

12. Investment in subsidiaries & associates

Subsidiaries

The consolidated financial statements include information and results of each subsidiary or Trust entity from the date that TTPT obtains control and until TTPT ceases to control the subsidiary or Trust entity.

The subsidiary (Trust) entities that form part of the group financial statements are:

Hinenui Whanui Charitable Trust Board [HWCT]

As from 1 July 2018 - a registered charity under the Charities Act 2005 as from 4 September 2018. TTPT has a 100% control over the appointment of the Trustees.

TTPT is not a beneficiary of HWCT and HWCT is not a beneficiary of TTPT. HWCT was established to carry out the charitable purposes of TTPT for benefit of the beneficiaries of TTPT who are the same as for HWCT.

Ngāi Tāmanuhiri Asset Holding Company [NTAHC]

Wholly owned by TTPT. NTAHC holds the legal title to the AFL shares & quota shares under the Māori Fisheries Act as bare trustee for TTPT. The shares and quota shares are recorded as assets of the Trust. NTAHC has no transactions on its own account.

Ngāi Tāmanuhiri Custodian Trustee Limited

Formed by the Trust to hold the assets of the TTPT as its custodian. The company undertakes no transactions on its own account.

Associated entities

Wharerata Forest Ltd

This company acts as the trustee of the Wharerata Forest Trust [WFT]. TTPT holds 50% of the shares with Tātau Tātau o Te Wairoa holding the other 50%. TTPT has 50% representation on the Board. All assets and liabilities of the Company and all transactions undertaken in its name, are in its capacity as Trustee of WFT and are recorded in the financial statements of WFT.

Notes to the Financial Statements

For the Year Ended 30 June 2019

Wharerata Forest Trust

TTPT has a 50% beneficial interest in the Wharerata Forest Trust which holds the Crown Forest Licence over the Trust's land. TTPT is entitled to 50% of distributions of capital and income from the Trust. TTPT's beneficial interest in the WFT was obtained under its Treaty settlement with the Crown at no cost.

The Group accounts for its 50% beneficial interest in the net income after Trustees' tax for the current financial year. TTPT's share of the income is paid to TTPT in the following financial year less any tax credits transferred from WFT to the Group. The carrying value of the Group's investment in WFT is its interest in the current financial year's income payable in the following financial year.

Te Hauora o Tūranganui ā Kiwa Ltd

Te Hauora o Tūranganui ā Kiwa Ltd, trading as Turanga Health, was formed in 1996 when the assets and services of the health division were transferred from the Rūnanga. The shares in the company are owned equally by the Trust, Rongowhakaata and Te Aitanga ā Māhaki. The shares have no cost.

Te Rūnanga o Tūranganui ā Kiwa

Te Rūnanga o Tūranganui ā Kiwa is a registered charitable trust formed in 1986. The beneficiaries are the descendants of the respective iwi of Te Aitanga ā Māhaki, Rongowhakaata and Ngāi Tāmanuhiri.

Tamanuhiri Tutu Poroporo Trust

Notes to the Financial Statements
For the Year Ended 30 June 2019

13. Property Plant & Equipment

	<u>Land</u>	<u>Buildings</u>	<u>Plant</u>	<u>Computer</u>	<u>Vehicles</u>	<u>Office</u>	<u>Total</u>
<u>Cost</u>							
Balance as at 30/6/2018	1,473,615	261,736	24,541	40,893	77,387	66,457	1,944,630
Additions	190,000	210,000		6,751			406,751
Disposals					(26,658)		(26,658)
Balance as at 30/6/2019	1,663,615	471,736	24,541	47,644	50,729	66,457	2,324,723
<u>Accumulated Depreciation</u>							
Balance as at 30/6/2018	2,712	2,388	12,343	34,086	59,421	28,861	139,811
Depreciation expense	800	2,333	1,849	6,357	4,407	7,999	23,745
Disposals					(23,572)		(23,572)
Balance as at 30/6/2019	3,512	4,721	14,192	40,443	40,256	36,860	139,984
Carrying value as at 30/6/2019	1,660,103	467,015	10,349	7,201	10,473	29,597	2,184,739

	<u>Land</u>	<u>Buildings</u>	<u>Plant</u>	<u>Computer</u>	<u>Vehicles</u>	<u>Office</u>	<u>Total</u>
<u>Cost</u>							
Balance as at 30/6/2017	1,470,564	261,736	24,541	40,848	77,387	53,355	1,928,432
Additions	3,051			705		13,624	17,380
Disposals				(660)		(522)	(1,182)
Balance as at 30/6/2018	1,473,615	261,736	24,541	40,893	77,387	66,457	1,944,630
<u>Accumulated Depreciation</u>							
Balance as at 30/6/2017	2,099	1,464	10,134	28,291	52,037	20,065	114,090
Depreciation expense	613	924	2,209	5,823	7,384	9,250	26,203
Disposals				(28)		(454)	(482)
Balance as at 30/6/2018	2,712	2,388	12,343	34,086	59,421	28,861	139,811
Carrying value as at 30/6/2018	1,470,903	259,348	12,198	6,807	17,966	37,596	1,804,819

See Note 14 for further details concerning land and buildings

Notes to the Financial Statements

For the Year Ended 30 June 2019

14.	Property - land & buildings	<u>Rateable</u>	<u>Carrying value</u>
		<u>value*</u>	<u>value</u>
		\$	\$
	[* as at 1/7/2017 where available]		
	<u>Cultural property</u>		
	<i>Mangapoike</i>		
	Lot 1 DP 21726 62.6773ha		
	Acquired under Treaty Settlement 29/8/2012 at nil value		
	<i>Te Kuri ā Paoa historic reserve</i>		
	Lot 1 DP 319260 38.73ha		
	subject to national historic reserve referred to in s 55 Reserves Act 1977.		
	Acquired under Treaty Settlement 29/8/2012 at nil value		
	<i>Te Wherowhero Lagoon</i>		
	Lot 1 DP 440554 & Lot 4 DP 3709 75.7672ha		
	Purchased 27/8/2012 for \$260,000.	-	260,000
	Total cultural property	-	260,000
	<u>Other property</u>		
	<i>Te Kopua Farm</i> [Purchased 7/11/2012]		
	2569 Wharerata Rd Gisborne		
	Part Maraetaha 1C Block &		
	s10 & Sc 12-22 Block I Pariti SD 100.7063ha		
	Purchased 7/11/2012 for \$	1,295,000	1,318,747
	<i>1858 Waingake Rd Gisborne</i>		
	Pt 2 DP 2280 0.7528ha		
	Acquired under Treaty settlement 29/8/2012 with		
	value of \$74,000	163,000	74,000
	<i>Muriwai School House site</i>		
	Lot 1 DP 3561 1.6997 ha\		
	Purchased [land only]17/11/2014 under RFR as per		
	Treaty Settlement for \$72,000.	122,000	72,000
	Subject to perpetual lease to Min. of Education		
	<i>Wharerata Road ex J2 Coolstore</i> [Purchased 11/12/2018]		
	Lot 1 DP 6850 GS4D/444 1.8927 ha	1,380,000	398,250
	[purchased from Juken NZ Ltd for \$400,000]		
	Total other property	2,960,000	1,862,997

Notes to the Financial Statements

For the Year Ended 30 June 2019

	2019	2018
	\$	\$
15. Intangibles		
(i) <i>Te Aranui & Website</i>		
TTPT engaged Fronde Systems Group Ltd to establish a contact database system. The system allows TTPT to better manage registrations, distribution of panui & allow for interaction with Iwi members.		
Original cost of Te Aranui & website	250,739	250,739
2017/18 Additions	16,750	16,750
Closing cost	<u>267,489</u>	<u>267,489</u>
Accumulated amortisation - opening	243,079	234,022
This year's amortisation	12,206	9,057
Accumulated amortisation - closing	<u>255,285</u>	<u>243,079</u>
Closing book value	<u>12,204</u>	<u>24,410</u>

(ii) *Fishing quota shares*

Fishing quota shares has been recorded at fair value on initial recognition as assessed by Te Ohu Kaimoana at the time of transfer. The quota shares are treated as an asset with an indefinite life, are not amortised and are assessed annually for impairment losses. Impairment losses are recognised whenever the carrying amount of the asset exceeds its recoverable amount.

The most recent market valuation obtained by the Trustees (30/6/2016) valued the quota shares at \$3.6m. There have been no changes in the market place that would indicate that the shares have devalued to below the carrying value for the shares.

At balance date total quota valued as follows -

Te Ohu Kaimoana quota allocation fair value	1,226,595	1,226,595
	<u>1,226,595</u>	<u>1,226,595</u>

16. Accumulated Funds - this year

	<u>Capital contributed by owners</u>	<u>Accumulated surpluses</u>	<u>Reserves</u>	<u>Total</u>
Opening balance	-	17,298,785	-	17,298,785
Surplus/(Deficit)	-	442,688	-	442,688
Closing balance	-	17,741,473	-	17,741,473

Accumulated Funds - last year

	<u>contributed</u>	<u>surpluses</u>	<u>Reserves</u>	<u>Total</u>
Opening balance	-	16,553,313	-	16,553,313
Surplus/(Deficit)	-	745,472	-	745,472
Closing balance	-	17,298,785	-	17,298,785

Notes to the Financial Statements
For the Year Ended 30 June 2019

	2019	2018
	\$	\$
17. Accumulated surpluses		
Accumulated surpluses forming part of Accumulated funds are made up of:		
Treaty of Waitangi Settlements -		
Fisheries Claims Settlement Act 1992 -		
AFL shares, quota shares & cash [\$62,855]	1,716,548	1,716,548
NT Claims Settlement Act 2012 -		
financial & commercial redress	8,970,612	8,970,612
cultural redress	529,000	529,000
Accumulated rentals from CFRT [ex WFT]	4,328,417	4,328,417
	<hr/>	<hr/>
	15,544,577	15,544,577
Resettlement of NTWCT 1/7/2005	312,957	312,957
Accumulated net surplus	1,883,939	1,441,251
	<hr/>	<hr/>
Accumulated surpluses	17,741,473	17,298,785
18. Related party transactions		
	<u>Income</u>	<u>Donation</u>
		<u>Receivable</u>
		<u>Current a/c</u>
<i>This year</i>		
Wharerata Forest Trust [WFT]	15,650	173,347
Ngāi Tāmanuhiri Whānui Trust [NTWT]	-	393,328
<i>Last year</i>		
Wharerata Forest Trust	17,013	164,086
Ngāi Tāmanuhiri Whānui Trust	120,156	388,000
		492,664

Nature of relationships

- (i) NTWT is a registered charitable trust. It is constitutionally separate from TTPT although the objects of the two Trusts are very similar being for the benefit of the Iwi. The two trusts have the same trustees. TTPT supported NTWT with cash funds to support the charitable projects of NTWT under a letter of comfort dated 16/6/2017. These cash funds are provided as either donations [tax-deductible] or advances. Since the establishment of HWCT, NTWT has been in recess for the financial year.

Notes to the Financial Statements
For the Year Ended 30 June 2018

18. Related party transactions [continued]

- (ii) WFT was a trust established to receive and hold the Wharerata Forest land pending settlement between the Crown and other Claimants. TTPT has a 50% beneficial interest in WFT [Wharerata Forest Trust] which owns the Wharerata Forest Land subject to a Crown Forestry Licence.

The trustee of WFT is a special purpose company, Wharerata Forest Ltd of which TTPT holds 50% of the shares with the Tatau Tatau o Te Wairoa holding the other 50%. Two of the four directors represent TTPT. The relationship between Tatau and TTPT as beneficiaries of WFT is governed by a shareholders' agreement and a trust deed. WFT pays TTPT for a monthly rent for the use of its offices and is charged for administration and secretarial services provided by TTPT.

TTPT's share of WFT's net income for a financial year is paid to TTPT in the following year.

	2019	2018
	\$	\$
19. Taxation		
Net surplus for year	442,688	745,472
<u>Increase in taxable income due to</u>		
Non-deductible expenses	152,544	61,508
Addback tax expense	7,561	-
Taxable income - portfolio	369,700	361,661
Timing	5,667	11,451
Other	612	99
<u>Decrease in taxable income due to -</u>		
Accounting income - Portfolio	(615,146)	(901,142)
Net income of registered charity exempt	(240,039)	
Other	(4,816)	(7,172)
Net taxable income	118,771	271,877
Tax losses brought forward	(25,234)	(138,395)
Net taxable income /(loss) after losses	93,537	133,482
Tax expense		
Tax payable on net taxable income after losses	16,369	23,359
Imputation credits used	(8,808)	(16,975)
Current year's tax payable	7,561	6,384
Tax expense for year	7,561	6,384
Current tax		
Current year's tax payable	(7,561)	(6,384)
Tax credits refundable	79,483	78,959
Tax Refundable	71,922	72,575
Tax losses		
Tax losses brought forward	25,234	138,395
Excess imputation credits converted to tax loss	-82,179	25,234
Losses utilised this year	(25,234)	(138,395)
Tax losses to carry forward	(82,179)	25,234

Tāmanuhiri Tūtū Poroporo Trust Group

Notes to the Financial Statements

For the Year Ended 30 June 2019

	2019	2018
	\$	\$
20. Māori Authority Credit Account		
Opening balance	230,914	212,961
Māori Authority tax credits received	2,587	2,918
Imputation credits received	23,189	21,391
RWT paid	69,335	69,658
Income tax refunded	(72,575)	(76,014)
Closing balance	253,450	230,914
21. Commitments		
Commitments to lease or rent assets		
	<u>At balance date</u>	<u>At balance date</u>
	<u>This year</u>	<u>Last Year</u>
(i) <u>Operating lease - Suzuki Vitara 1.6 wagon</u>		
48 months to 3/3/2020		
Outstanding instalments - \$737 + GST per month	5,896	14,740
(ii) <u>Co-occupancy agreement with Te Puni Kokiri</u>		
Re 189.6 Sq Meters of office premises for the Group located at 229 Gladstone Road, Gisborne. The initial term is for 10 years with two rights of renewal of 8 years each, final expiry date is 31/3/2043. The monthly rent is \$5,213 [\$62,556 pa] plus GST and includes \$1,026.11 per month for share of utilities and services.		
Outstanding rent & charges-	485,195	547,751
22. Capital Commitments		
The Group has no capital commitments as at balance date [2018: \$Nil]		
23. Contingent assets and liabilities		
There were no contingent assets or liabilities at year end (2018: \$Nil)		
24. Post - balance date events		
Since the end of the financial year, the Trustees are not aware of any matter or circumstance not otherwise dealt with in this report or the Financial Statements, that has significantly or may significantly affect the operations of the Trust, the results of those operations or the state of affairs of the Trust in subsequent years.		

INDEPENDENT AUDITOR'S REPORT
To the Trustees of Tāmanuhiri Tūtū Poroporo Trust

Report on the Audit of the Performance Report

Opinion

We have audited the performance report of Tāmanuhiri Tūtū Poroporo Trust on pages 2 to 21 which comprises the Entity Information, Statement of Service Performance, Statement of Financial Performance, Statement of Cash Flows for the year ended Tāmanuhiri Tūtū Poroporo Trust, Statement of Financial Position as at 30 June 2019, and Statement of Accounting Policies and Notes to the Performance Report.

In our opinion:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the Statement of Service Performance are suitable;
- (b) the performance report on pages 2 to 21 presents fairly, in all material respects:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Tāmanuhiri Tūtū Poroporo Trust as at 30 June 2019, and its financial performance, and cash flows for the year then ended, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information and Statement of Service Performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Tāmanuhiri Tūtū Poroporo 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, Tāmanuhiri Tūtū Poroporo Trust.

Responsibility of the Trustees for the Performance Report

The trustees are responsible for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the Statement of Service Performance;
- (b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:
 - the Entity Information;
 - the Statement of Service Performance; and
 - the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with Public Benefit Entity Simple Format Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) such internal control as the trustee's determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the trustees are responsible on behalf of Tāmanuhiri Tūtū Poroporo 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.

Auditor's Responsibility for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the performance report.

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

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

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

Coates Associates Ltd

04 November 2019
Coates Associates Ltd
300 Childers Road
Gisborne



Ngāi Tāmanuhiri

Whānui Trust

.....
Annual Report 2019

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Ngāi Tāmanuhiri Whānui Trust (NTWT)

2pm – 3pm

1. Present / apologies
2. Confirmation of minutes of previous AGM
3. Adoption of Annual Accounts for 2019
4. Review of Annual Accounts for 2019
5. Appointment of Auditor
6. General Business
7. Karakia whakamutunga

Ngāi Tāmanuhiri Whānui Trust

Hui-ā-Tau

Minutes of meeting held Saturday 24 November 2018

Te Muriwai Marae, Gisborne. 12.05pm.

Trustees in Attendance

Waireti Amai, Matene Blandford, Tui Ferris, Te Aorangi Harrington, Bella Hawkins, Angus Ngarangioue and Jody Toroa

Apologies

Nanny Jane Pohatu

Trina Pohatu-McQueen

Bruce Amai

Uncle Temple arrived at 10:20am

Beneficiaries:

As per attendance register

1. Previous Minutes

Motion: That the AGM minutes of 25 November 2017 be accepted as a true and accurate record.

Moved: Tom Stone

Seconded: Erana Nepe

Carried

2. Matters Arising and Action Points

Nil.

3. Financials

Ashley Nuttall from BDO presented the audited financials. The entity is governed by the charities commission and is a recognised charity.

Ashley Nuttall from BDO presented the audited financials. The entity is governed by the charities commission and is a recognised charity.

- \$57k was spent on the management of the Te Aranui tribal database. The database is recognised as a charitable activity.
- The assets do not exceed the liabilities. The liability is TTPT and this liability is a flow between the two trusts.
- There was a grant to the Rangiwaho Marae which was authorised in the previous year but was drawn down in this financial year.
- The two main projects are beautification \$46k and biodiversity \$40k.
- The new project fund from TPK will be for the Work Ready Programme.

Carol – why was the TROTAK grant not paid in this financial year?

Matene – was not sure why this was not paid but will find out.

Carol – why is it that employees' salaries and wages are shown for NTWT but not for TTPT? Everyone else's salaries have been lumped together and you haven't broken them down. You don't need to put a name against the wage but you should show a salary scale. You should be more transparent about who is getting paid and how much and the Board as well.

Ashley – where the salaries and wages can't be attributed directly to contracts or projects then they are reflected as a lump sum in the accounts.

Matene – the Trustees are paid \$300 per meeting. The Portfolio fees are the costs that are associated with Craigs Investment Partners managing the Investment Portfolio.

Motion: That the financials for Ngai Tāmanuhiri Whānui Trust be received and accepted.

Moved: Brian Pohatu

Seconded: Allies Whakata

Carried

Motion: That the Annual Report for Ngai Tāmanuhiri Whānui Trust be received and accepted.

Moved: Uncle Temple

Seconded: Tom Stone

Carried

Motion: That Coates Associates be confirmed as Auditors.

Moved: Tom Stone

Seconded: Uncle Temple

Carried

4. General Business – Nil

Robyn noted that the Trust Deed amendments are to sort the legal structure and entities to move forward. NTWT has been the entity used to receive the maximum tax benefits for the tribe. We are required to have the TTPT meeting and then have another meeting for NTWT as they are two separate entities so the dissolution of NTWT was socialised at the Hui-ā-lwi in June.

Rulon – why are we doing this?

The reason for this change is to significantly reduce administrative costs and to continue to access tax efficiencies.

Boy – what are the advantages that we have received being a charitable trust?

Ashley – In the TTPT financial statements assets of approximately \$73k against IRD were stated. This will be the tax refund that is received.

12:45pm – The Chair announced that the meeting was adjourned and will resume following lunch when the results are verified.

The meeting closed at 2:45pm.

Chair: Matene Blandford

Date:

NGĀI TĀMANUHIRI WHĀNUI TRUS

DATE: 24 November 2018

NAME
THOMAS SMITH
Guy Pihiri
Elizabeth Davies
BRUCE AMAN
Rulos Kahuroa
Pat Donnan
Waireri Aman
Liss-Mie Nepe
Robyn Rami

NAME
Simon Pohatu
Angus Ngarangia
Maha Wylie
Carol Wylie
Jeriel Pohatu
Mere Charlton
Karenga Torea
Keita Morgan
Dairara Kemp
Madhara

NAME
Faith Wilson
Ahies Whakataka
Maisie Pohatu
William Pohatu
Tom Stone
Miki Laminga
Robyn Pohatu
Oliver Temple Isaac
Bella Hawkins (Hooper)
Jody Toroa

Ngāi Tāmanuhiri Whānui Trust

Financial Reports for the year ended 30 June 2018

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Entity Information

For the year ended 30 June 2019

Legal name:	Ngāi Tāmanuhiri Whānui Trust
Type of entity: and legal basis:	A common law charitable Trust and registered charity under the Charities Act 2005.
Registration number:	CC38188 (registered from 30/6/2008)

Entity's Purpose or Mission

The objects of the Trust are to promote the welfare of the members of Ngāi Tāmanuhiri, develop and implement environmental policies to safeguard taonga, promote Tāmanuhiri tikanga and assist in maintaining, establishing and improving cultural and community facilities.

Entity Structure

Trust structure

Our Trust Deed states that we must have 7 Trustees appointed by election at a Hui-ā-Tau for a term of 3 years. The current 7 Trustees constitute our governance board chaired by Matene Blandford. Trustees may lead sub/committees as determined by our annual work plan and priorities.

Operational structure

Our operations are managed by the office of Tāmanuhiri Tūtū Poroporo Trust [TTPT] for which an administration fee is paid to TTPT. We employ staff to carry out projects and use iwi volunteers to assist where appropriate.

Main Sources of Entity's Cash and Resources

The Trust relies on funding in the form of donations and advances from TTPT, the Iwi's Post Entity Governance Entity. The Trustees of this Trust are also the Trustees of TTPT. In respect of marae upgrades and development, the Trust applies to the Department of Internal Affairs [DIA] for Lotteries funding of 2/3rds.

Main Methods Used by the Entity to Raise Funds

Application for grants from institutions and funders appropriate for the particular project being undertaken.

Entity's Reliance on Volunteers and Donated Goods and Services:

Projects are assisted by suitable volunteers where appropriate.

Iwi:	Ngāi Tāmanuhiri
Hapū:	Kahutia Rangitauwhiwhia Rangiwaho Rangiwaho Matua Tāwehi
Marae:	Muriwai Waiari Rangiwaho
Trustees:	Matene Blandford (Chair) Angus Ngarangioue Waireti Amai Jody O'Sullivan (Toroa) Tui Ferris Bella Hawkins Regan Te Aorangi Harrington
Accountants:	BDO Gisborne Ltd. 1 Peel Street, Gisborne
Auditors:	Coates Associates Ltd 300 Childers Rd, Gisborne
Bankers:	ASB
IRD Number:	091-405-911
Contact details: Mailing address: Phone:	299 Gladstone Road, Gisborne PO Box 746 Gisborne 4040 (06) 8633560

Statement of Financial Performance

"How was it Funded?" and "What did it cost?"

For the year ended 30 June 2019

	Note	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Revenue				
Donations, fundraising and other similar revenue*		-		388,000
Fees, subscriptions and other revenue from members*				
Revenue from providing goods or services*		4,348		39,640
Interest, dividends and other investment revenue*		19		14
Other revenue				
Total Revenue*		4,367	-	427,654
Expenses				
Expenses related to public fundraising*				
Volunteer and employee related costs*		4,945		148,681
Costs related to providing goods or services*		77		21,890
Grants and donations made*				
Other expenses		8,842		129,680
Total Expenses*		13,864	-	300,251
Surplus/(Deficit) for the Year*		(9,497)	-	127,403

This statement must be read in conjunction with the Notes to the Performance Report

Statement of Financial Position

"What the entity owns?" and What the entity owes?"

As at 30 June 2019

	Note	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Assets				
Current Assets				
Bank accounts and cash*		9,514		187,523
Debtors and prepayments*		-		5,232
Inventory*				
Other current assets		843		917
Total Current Assets		10,357	-	193,672
Non-Current Assets				
Property, plant and equipment*				
Investments*				
Other non-current assets				
Total Non-Current Assets		-	-	-
Total Assets*		10,357	-	193,672
Liabilities				
Current Liabilities				
Bank overdraft*				
Creditors and accrued expenses*		-		24,603
Employee costs payable*		-		19,880
Unused donations and grants with conditions*		-		30,000
Other current liabilities		393,329		492,664
Total Current Liabilities		393,329	-	567,147
Non-Current Liabilities				
Loans*				
Other non-current liabilities				
Total Non-Current liabilities		-	-	-
Total Liabilities*		393,329	-	567,147
Total Assets less Total Liabilities (Net Assets)*		(382,972)	-	(373,475)
Accumulated Funds				
Capital contributed by owners or members*				
Accumulated surpluses or (deficits)*		(388,225)		(378,728)
Reserves*		5,253		5,253
Total Accumulated Funds*		(382,972)	-	(373,475)

Signed on behalf of the trustees of Ngāi Tāmanuhiri Whānui Trust

Date  

04.11.2019

This statement must be read in conjunction with the Notes to the Performance Report.

Statement of Cash Flows

"How the entity has received and used cash?"

For the year ended 30 June 2019

	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*			
Cash was received from:			
Donations, fundraising and other similar receipts*			457,000
Fees, subscriptions and other receipts from members*			
Receipts from providing goods or services*	10,581		8,184
Interest, dividends and other investment receipts*	19		14
Net GST	(927)		2,109
Cash was applied to:			
Payments to suppliers and employees*	38,467		291,445
Donations or grants paid*			150,000
Net Cash Flows from Operating Activities*	(28,794)	-	25,862
Cash flows from Investing and Financing Activities*			
Cash was received from:			
Receipts from the sale of property, plant and equipment*			
Receipts from the sale of investments*			
Proceeds from loans borrowed from other parties*			
Capital contributed from owners or members*			
Cash was applied to:			
Payments to acquire property, plant and equipment*			
Payments to purchase investments*			
Repayments of loans borrowed from other parties*	149,215		4,380
Capital repaid to owners or members*			
Net Cash Flows from Investing and Financing Activities*	(149,215)	-	(4,380)
Net Increase / (Decrease) in Cash*	(178,009)	-	21,482
Opening Cash*	187,523		166,041
Closing Cash*	9,514		187,523
This is represented by:			
Bank Accounts and Cash*	9,514		187,523

This statement must be read in conjunction with the Notes to the Performance Report.

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended 30 June 2019

Basis of Preparation*

Ngāi Tāmanuhiri Whānui Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting.

Goods and Services Tax (GST)*

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Ngāi Tāmanuhiri Whānui Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies*

There have been no changes in accounting policies during the financial year (last year - nil)

Notes to the Performance Report

For the year ended 30 June 2019

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Fundraising revenue			
	Total	-	-
Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Donation TTPT	-	388,000
	Total	-	388,000
Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members			
	Total	-	-
Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Grants for service	4,348	39,000
	Mowing	-	640
	Total	4,348	39,640
Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	19	14
	Total	19	14
Revenue Item	Analysis	This Year \$	Last Year \$
Other revenue			
	Total	-	-

Notes to the Performance Report

For the year ended 30 June 2019

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising			
Total		-	-

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries & wages		139,532
	Kiwisaver contributions		4,036
	Contract labour	4,355	4,159
	ACC	590	954
	Total	4,945	148,681

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Catering, groceries & hui venue		986
	Travel		8,397
	Vehicle		4,786
	Property maintenance		1,139
	Other	77	6,582
	Total	77	21,890

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made			
Total		-	-

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Accountancy fees	642	5,874
	Administration - TTPT	-	120,156
	Audit fees	3,650	3,650
	Bad debt provision	4,550	
	Total	8,842	129,680

Notes to the Performance Report

For the year ended 30 June 2019

Ngāi Tāmanuhiri Whānui Trust
Notes to the Performance Report
 For the year ended
 30 June 2019

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year	Last Year
Bank accounts and cash	ASB current account	2,627	171,913
	ASB business saver account	6,887	15,610
	Total	9,514	187,523

Asset Item	Analysis	This Year	Last Year
Debtors and prepayments		\$	\$
	Total	-	-

Asset Item	Analysis	This Year	Last Year
Inventory		\$	\$
	Total	-	-

Asset Item	Analysis	This Year	Last Year
Other current assets	Goods & services tax	843	917
	Total	843	917

Asset Item	Analysis	This Year	Last Year
Investments		\$	\$
	Total	-	-

Asset Item	Analysis	This Year	Last Year
Other non-current assets		\$	\$
	Total	-	-

Notes to the Performance Report

For the year ended 30 June 2019

Note 3 : Analysis of Assets and Liabilities			
Liability Item	Analysis	This Year	Last Year
Creditors and accrued expenses		\$	\$
Total		-	-
Liability Item	Analysis	This Year	Last Year
Employee costs payable		\$	\$
Total		-	-
Liability Item	Analysis	This Year	Last Year
Unused donations and grants with conditions		\$	\$
Total		-	-
Liability Item	Analysis	This Year	Last Year
Other current liabilities		\$	\$
	Tāmanuhiri Tutu Poroporo Trust	393,329	492,664
Total		393,329	492,664
Liability Item	Analysis	This Year	Last Year
Loans		\$	\$
Total		-	-
Liability Item	Analysis	This Year	Last Year
Other non-current liabilities		\$	\$
Total		-	-

Notes to the Performance Report

For the year ended 30 June 2019

Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-				-
Motor Vehicles*	-				-
Furniture and fixtures*	-				-
Office equipment*	-				-
Computers (including software)*	-				-
Machinery*	-				-
Heritage assets	-				-
Total	-	-	-	-	-

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*				-	-
Buildings*					-
Motor Vehicles*					-
Furniture and fixtures*					-
Office equipment*					-
Computers (including software)*					-
Machinery*					-
Heritage assets					-
Total	-	-	-	-	-

Significant Donated Assets Recorded - Source and Date of Valuation*

Significant Donated Assets - Not Recorded*

Notes to the Performance Report

For the year ended 30 June 2019

Note 6 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Notes to the Performance Report

For the year ended 30 June 2019

Notes 7-12

Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability*

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*

Note 8: Assets Held on Behalf of Others*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*

Note 9: Related Party Transactions*

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
		Value of Transactions*	Value of Transactions*	Amount Outstanding*	Amount Outstanding*
A number of trustees of Ngāi Tāmanuhiri Whānui Trust (NTWT) are also trustees of Tāmanuhiri Tutu Poroporo Trust (TTPT).	TTPT has made donations to NTWT.	\$ -	\$ 388,000		
	TTPT has charged NTWT a cost recovery fee as an estimate of the trust's share of costs.	\$ -	\$ 120,156		
	TTPT current account.	\$ -	\$ -	\$ 393,329	\$ 492,664
	TTPT accounts receivable.	\$ -	\$ -	\$ -	\$ 15,435

Note 10: Events After the Balance Date:

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

Note 11: Ability to Continue Operating*

On 01 July 2018 TTPT established a new charitable trust (Hinenui Whānui Charitable Trust) as a trust entity to take over the charitable works that benefit Tāmanuhiri. It is proposed in due course that NTWT be wound up with Iwi approval. The circumstance that NTWT will be wound up in due course does not effect the carrying amount, or classification, of any assets or liabilities presented in the financial statements for the year ended 30 June 2019.

INDEPENDENT AUDITOR'S REPORT To the Trustees of Ngāi Tāmanuhiri Whānui Trust

Report on the Audit of the Performance Report

Opinion

We have audited the performance report of Ngāi Tāmanuhiri Whānui Trust on pages 2 to 17 which comprises the Entity Information, Statement of Service Performance, Statement of Financial Performance, Statement of Cash Flows for the year ended 30 June 2019, Statement of Financial Position as at 30 June 2019, and Statement of Accounting Policies and Notes to the Performance Report.

In our opinion the performance report on pages 2 to 17 presents fairly, in all material respects the entity information, the financial position of Ngāi Tāmanuhiri Whānui Trust as at 30 June 2019, and its financial performance, and cash flows for the year then ended, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Ngāi Tāmanuhiri Whānui 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, Ngāi Tāmanuhiri Whānui Trust.

Material Uncertainty Related to Going Concern

We draw attention to Note 11 of the financial statements, which describes that the trust may be wound up in due course, with Iwi approval. In this respect alone, a material uncertainty exists with regards to the trust's status as a going concern. Our opinion is not modified in respect of this matter.

Other Matters

We have been engaged to audit the Entity Information, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report. No Statement of Service Performance has been prepared.

Responsibility of the Trustees for the Performance Report

The trustees are responsible for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the Statement of Service Performance;
- (b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:
 - the Entity Information;
 - the Statement of Service Performance; and
 - the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with Public Benefit Entity Simple Format Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) such internal control as the trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the trustees are responsible on behalf of Ngāi Tāmanuhiri Whānui 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.

Auditor's Responsibility for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the performance report.

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

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

- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

Coates Associates Ltd

04 November 2019
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