



**TE TATAU O
TE ARAWA**

TE PŪRONGO Ā-TAU ANNUAL REPORT 2022



HE MIHI

Koheri!
Koherā!
Tūtapa mai nuku
Tūtapa mai whiti
Ka rongō te pō
Ka rongō te ao
Kia kōtata mai tō hau manawa ki tōku aronga manawa
Kia puta ki te whai ao
Ki te ao mārama
Tihei Mauri Ora!

A tēnā, ka tahuri atu ki ō tātau mate huhua, haere e ngā mate, haere atu koutou i te huanui, i te ara kua papatauria e te tapuwae kauika tangata. Takoto mai koutou i te urunga e kore e nekehia, i te moenga e kore e hikitia. Ka tangi kotokoto tonu ki ngā waha kōrero, ngā whakataunga wairua me ngā kaihautū o ngā marae maha o Te Arawa otirā, o ngā tai e wha, kua ngaro rehurehu atu i te ara e kore e titiro whakamuri mai anō. Ehara rā te kākahu o aituā i te kākahu hou, he mea i ūhia ki te ao i te horahanga mai o te takapau i whakamamaetia ai tō te tangata whānautanga mai ki tēneki ao. Haere, haere, haere whakaoti atu rā.

Ka tahuri mai ki a tātau te hunga ora e pīkau tonu ana i ngā kaupapa i mahue mai ai e rātou mā hei kōkiri mā tātau. Tēnei anō te mihi maioha a Te Tatau o Te Arawa ki a koutou, otirā tātau katoa. E tika ana kia whakaupokohia te pūrongo nei ki te mihi i te mea ai hoki koinei te whaiwhai noa ake i ngā tikanga a kui mā, a koro mā.

Kāti me pēneki pea te whiore o ēnei mihi hei whakaūnga mā tātau,

Tōia Te Arawa tapotū ki te moana mā wai e tō? Mā te whakaranga ake!
Te Arawa māngai nui, upoko takī tahi e kore e nuku!

Kāti ake ngā mihi i koneki,

Tēnā koutou, tēnā koutou, tēnā tātau katoa.

RĀRANGI TAKE | CONTENTS

| | |
|---|----|
| Ko Wai Mātau Our Board | 4 |
| Te Kaupapa o Te Tatau o Te Arawa | 5 |
| 2021 AGM Minutes | 6 |
| Te Pūrongo a te Tiamana Te Taru White | 10 |
| Te Pūrongo a ngā Māngai Reports from Committee Representatives | 13 |
| Strategy, Policy & Finance: Potaua Biasiny-Tule & Dr.Kēpa Morgan | 13 |
| Operations & Monitoring: Aroha Bray & Rawiri Waru | 16 |
| Audit & Risk, and Chief Executive's Performance Review: Geoff Rolleston | 18 |
| Te Pūrongo a te Manahautū Jude Pani | 20 |
| Te Pūrongo Pūtea Financial Report..... | 27 |



KO WAI MĀTAU | OUR BOARD

We have 14 Te Tatau o Te Arawa members representing the diverse voices of Te Arawa as elected in August 2019. The board brings a mix of skillsets, wealth of knowledge and experience.

TE ARAWA IWI & HAPŪ



Aroha Bray



Eraia Kiel



Gina Mohi



Dr Kēpa Morgan



Potaua Biasiny-Tule



Te Taru White

NGĀTI WHAKAUE



Te Mauri Kingi



Rangitīria Tibble



Geoffrey Rolleston



Rawiri Waru

LAND TRUSTS & INCORPORATIONS

PAN TE ARAWA ENTITIES



**Eugene
Berryman-Kamp**

KOEKE



**Kiri
Potaka-Dewes**

RANGATAHI



**Danielle
Marks**



**Kahutapeka
Ututaonga**

TE KAUPAPA O TE TATAU O TE ARAWA

Te Tatau o Te Arawa is an independent Charitable Trust working to achieve:

OUR VISION

Te Arawa Rangatiratanga - Te Arawa lead and influence the future to create and control our destiny.

OUR MISSION

To advance the interests of Te Arawa by promoting Te Arawatanga, Te Arawa Tangata, Te Arawa Takiwā, Te Arawa Ōhanga, Te Arawa Urutau, Te Arawa Rangatiratanga, and Te Arawa Tūhononga.

OUR VALUES

| | | |
|---|-----------------------------|---|
|  | Tikanga & kawa | We respect and practice Te Arawa tikanga and kawa |
|  | Tātau Tātau | We work together towards a shared vision, we value diversity and promote collaborative solutions |
|  | Rangatiratanga | We recognise that each partner has autonomy, different lines of accountability and we enable each party to develop and grow in its own way while recognising and acknowledging each other's independence |
|  | Whakaaro Pai | We will create an environment of trust, goodwill and respect towards each other, recognising and understanding the capabilities and constraints each party brings to the relationship |
|  | Manawhenua | We acknowledge and value the right for hapū and iwi to represent their specific interests directly with Council. We support this by focusing on the collective interests of Te Arawa and plan an enabling role for hapū and iwi to have direct engagement |
|  | Tautuutu | We recognise and value balance and reciprocity |
|  | Whakapapa | We respect Te Arawa whakapapa and the origins of kaupapa |
|  | Te Tiriti ō Waitangi | We respect the intent, the full text, the principles, and application of Te Tiriti ō Waitangi |
|  | Fenton Agreement | We respect the intent, the full text and the principles of the Fenton Agreement |

2021 AGM MINUTES

Date: Tuesday 14 December 2021 at 4:35pm.

Location: GHA, Level 1, GHA Centre, 1108 Fenton Street, Rotorua; and via Livestream

Prior to the commencement of the hui the meeting agreed to participation via the livestream.

| | |
|---|---|
| Present – and those participating via livestream | Dr Kēpa Morgan, Jenny Riini, Geoff Rolleston, Jude Pani, Kahutapeka Ututaonga, Sandra Kai Fong, Geoff Rice, Aroha Bray, Tania Tapsell, Kiri Potaka-Dewes, Glenn Hawkins, Nero Panapa. |
| Karakia | Te Taru White. |
| Apologies – participated via livestream | Gina Mohi, Eugene Berryman-Kamp, Trevor Maxwell, Te Poari Newton, John Fenwick, Lani Kereopa, Danielle Marks, Eraia Kiel, Rangitīaria Tibble, Rawiri Waru, Potaua Biasiny-Tule. RESOLVED: <i>That the apologies be accepted.</i> <i>Aroha Bray/Geoff Rolleston Carried</i> |
| Minutes of the Previous AGM | <i>Minutes of the 2020 Annual General Meeting held at GHA on 13 December 2020</i> RESOLVED: <i>That the minutes of the 2020 AGM be accepted as a true and correct record with the amendments listed below.</i> <i>Moved: Geoff Rolleston / Seconded: Aroha Bray Carried</i> |
| Matters Arising | <ul style="list-style-type: none"> • Kiri Potaka-Dewes is not noted on the attendance register and asked that there be an amendment to reflect her attendance as late. • Glenn Hawkins noted that the date of these minutes is incorrect and needs to be amended to 2020, not 2021. |
| Chair's Report | <ul style="list-style-type: none"> • Te Taru presented his Chair's report noting the importance of remaining strong in these ever-challenging times. • Te Taru also reiterated that this is the final report of this Triennium and that there would be elections for Trustees next year. He thanked the Board members for their contribution and loyalty to the Kaupapa. • Special acknowledgement was given to Nanaia Mahuta. Acknowledgement was also given to Jude Pani and her team, as well as Glenn Hawkins, for all of the mahi done throughout the year. |

| | |
|---|--|
| | <p>RESOLVED: That the Chair's report be received. Moved: Dr Kēpa Morgan / Seconded: Kahutapeka Ututaonga <u>Carried</u></p> |
| Audit & Risk Committee Report | <ul style="list-style-type: none"> • Geoff Rolleston spoke to his portfolio firstly acknowledging Tania Tapsell for her contributions. • A large part of their mahi related to Code of Conduct issues, which was frustrating at times. It was also challenging dealing with matters differently under the legislative framework. • Both Geoff and Tania represented on the CEO Review (salary and appointment) which included monitoring via a 'High Trust Model'. <p>RESOLVED: That the Committee Reports be received Moved: Aroha Bray / Seconded: Dr. Kēpa <u>Carried</u></p> |
| Strategy Policy & Finance Report | <ul style="list-style-type: none"> • Te Taru spoke to this report paying special mention to Eugene Berryman-Kamp, Potaua Biasiny-Tule and Danielle Marks. • Special recognition was given to Eugene who has stepped down from the Strategy Policy & Finance Committee and has taken on the role of Te Mana o Te Wai and engagement with iwi. • Te Taru also acknowledged Danielle. <p>RESOLVED: That the Strategy Policy & Finance Report be received. Moved: Aroha Bray / Seconded: Dr. Kēpa Morgan <u>Carried</u></p> |
| Operations & Monitoring Report | <ul style="list-style-type: none"> • Aroha Bray spoke to her report noting the various projects they have been part of. • Aroha noted the importance of having representatives on these various councils to keep everything on track. |
| Manahautū Report | <ul style="list-style-type: none"> • Jude Pani presented her Manahautū report, which started with the launch of the Te Arawa vision. Jude reported that the Board reset its strategy direction relooking at mission values. • Jude acknowledged Hon. Nanaia Mahuta for her mahi amending the local electoral act whereby Te Tatau led a robust process around Māori Wards, which is quite historic. • Jude briefly spoke about the 3-waters reform noting that she could see some positives in the reform. • Jude reported that there is definite excitement around the Te Arawa Model for Housing whereby Te Tatau has partnered with Auckland University of Technology to develop a Te Arawa values-based model for housing created with the wellbeing of people, culture and the taiao at its core. • Te Taru raised that the papa kāinga template is also about recognising and working with our ahu whenua |



| | |
|---|--|
| | <p>blocks in our rural areas. It was mentioned that Te Tatau is also looking at assisting in the Te Arawa Community Housing Provider which is about empowering the entities to continue the good work as well as creating some cohesion and connection to take a consolidated position if needed.</p> <p><i>RESOLVED:</i> <i>That the Manahautū report be received.</i> <i>Moved: Kiri Potaka-Dewes / Seconded: Geoff Rice Carried</i></p> |
| Financial Report <i>Annual Audited Financial Statements</i> | <ul style="list-style-type: none"> Glenn Hawkins presented the financial report. Glenn reiterated that whilst the Trust Deed does not require the accounts be audited, the Trustees have asked that they be audited. The audit was completed by Cookson Forbes. Glenn confirmed that Te Tatau received a clear audit opinion. Key points of the report include: <ul style="list-style-type: none"> Funding increased by 27%. Overall income increased by 20%. Admin and overhead costs increased by 17%. The statement of financial position showed an increase in total assets of 159%. It was noted that some of the funding received this year will be used for projects next year. This includes funding from the RLC Partnership, University of Canterbury, Te Puni Kōkiri, Te Mātāwai, AUT, and other funding. Te Taru gave special thanks to Glenn Hawkins and his team for their mahi. Geoff Rice queried the frequency of the audit asking if the accounts need to be audited annually. Glenn mentioned that the board has weighed up the costs of annual audits and Fred Cookson has given a generous pricing. <p><i>RESOLVED:</i> <i>That the annual audited financial statements be received.</i> <i>Moved: Dr. Kēpa Morgan / Seconded: Aroha Bray Carried</i></p> <p><i>RESOLVED:</i> <i>To reappoint Cookson Forbes as auditors for 2022.</i> <i>Moved: Te Taru White / Seconded: Geoff Rice Carried</i></p> |
| General Business | <p><u>Feedback from Dr Kēpa Morgan</u></p> <ul style="list-style-type: none"> Dr. Kēpa Morgan raised that Te Tatau supported a proposal to the Endeavour Fund for a science program which was successful resulting in a 5-year project. Kēpa will provide an update report at the next AGM. |

Feedback from Eruera Keepa

- Eruera asked what expectations have been placed on members of Te Tatu to centre the wellbeing of the community and people in the context of vaccination.
- Jude responded by stating that Te Tatau supports the Te Arawa Covid Hub and are applying all Covid requirements as required. Issues with individual board members need to be addressed with those members directly.

Feedback from Harina Rupapera

- Harina asked why Te Tatau were unaware that the three-seat model wanted for the rep review was not legal.
- Jude responded by saying that it was legal, and Te Tatau remained cautious around partnering with Council and Te Tatau would have preferred a 5:5 model.
- The option on the table is being appealed by Te Tatau which is the 1:1:8.

There being no further business, the hui closed at 5:45pm with a karakia by Dr. Kēpa Morgan.



Arapeta Tahana & Jude Pani

TE PŪRONGO A TE TIAMANA | TE TARU WHITE

Tēnā rā tātau katoa,

Ko tēnei te pūrongo ō te tiamana mō te tau rua mano rua tēkau mā rua.



Te Taru White

Te Tatau o Te Arawa (Te Tatau) has been operational now for nearly 7 years since the signing of the partnership agreement with Rotorua Lakes Council (RLC) on 18 December 2015. It has been an interesting journey particularly over the past several years with the onset of COVID, rising geopolitical tensions, climate change, environmental pressures and all the stresses this has brought to society. Sadly, our people have continued to endure a disproportionate share of the burden with rising cost of living, significant housing shortages/affordability and increasing social disorder. Our world continues to change in a manner that

heightens the importance of remaining strong as a people and staying true to the legacy and values of our tupuna. A significant mindset change is needed now!

Guided by our Te Arawa Vision 2050 which was launched in July 2020, I am confident that Te Arawa can adapt, can be transformative in the face of adversity and rise to the challenge like our tupuna did on their journey to Aotearoa. It is through their courage, teachings, and embodiment of their values that we will survive and prosper. The Te Arawa Vision 2050 based on the Ōhāki of our tupuna Houmaitawhiti and our people's inputs into its development, will be a guiding light towards achieving the prosperity we desire and deserve. I am heartened by the efforts our people are making in rising to the challenge.

In terms of the partnership with the RLC, Te Tatau will continue to play its part by honoring the mandate our people have given us to work with the RLC on municipality matters. It is a journey which remains work in progress because a true partnership for our people, defers to the partnership expectations of Te Tiriti o Waitangi – a 50/50 partnership relationship. It should be noted that Te Tatau is an Independent Charitable Trust so is not an operational arm nor is it an Advisor to Council. It is a "Partner" with partnership expectations. However, despite being work in progress, Te Tatau will continue to do the best with what we have. To this extent, I remain pleased with what we have achieved with minimal resources at our disposal. A full explanation of those achievements are highlighted in the Manahautū report

This is the last Chair's report and Annual report for the triennium 2019 – 2022. Local Government elections are scheduled for October 2022 and Te Tatau will be holding their elections in the month prior. By the time you formally receive this report, those elections will be in full swing. In saying that and as part of an opportunity for reset and change, the elections will be an opportunity for Te Arawa to once again, vote in those people you believe will best represent your interests to meet the partnership expectations with RLC. However, it is important to recognise and participate in the RLC elections to ensure we secure seats around the Council table. Te Tatau will endeavour to support the effort to mobilise our people to register, to vote and to stand for these elections.

So, what of the last year, have we delivered to the expectations of our people? I believe to the best of our ability that we have served our people well, with passion and professionalism. Ultimately however you will tell us how well we have done and your



vote will count in that respect. We encourage you to give us the “good, bad and ugly.” Te Tatau will always be receptive to doing things better.

Having said that, there are significant changes upon us that are arriving at pace notably changes to the Resource Management Act (RMA) and the “Three Waters” regime which will impact the role of Territorial Authorities. Minister Nanaia Mahuta has been spearheading this change and she continues to exhibit outstanding courage and determination while receiving considerable backlash in the process. The Government’s desire to walk alongside Iwi/Māori is prevalent and it does present an opportunity to further the cause of our Te Arawa 2050 vision and to get the best of our people into elected positions.

Minister Mahuta’s continued assertiveness to bring about transformational change for Local Government opened the door for the establishment of Māori wards. Late in this reporting year, Te Tatau went out to our people to seek their views and preferred options. They overwhelmingly supported the establishment of Māori wards within the RLC precinct and the retention of Te Tatau. When Council met to make their decision, Te Arawa were present in force, and despite consternation amongst some Councillors, establishment of Maori Wards for RLC was approved. Based on relative population formula set for Wards, three Maori Ward seats out of a total of 10 Council seats confirmed would be established. RLC reviewed options available to them in terms of size of the Council, proportionate number of Maori, general and at large seats and promoted what they viewed as a more equitable arrangement that allowed a greater opportunity for Maori to vote. Maori remained firm in their desire for guaranteed three seats which led to a submission from Te Tatau on behalf of its members being placed before an Electoral Commission to make the final call. The decision was final – three Maori wards seats confirmed for the Rotorua Lakes Council. This process and result highlighted the independency that Te Tatau had from RLC in that while it was mandated to work in partnership with RLC, acknowledging the will of the people was paramount. Like most partnerships, there will be disagreement, and this was a case in point noting at the end of the day, the partnership persists.

Given the onset of the significant Local Government reviews, Te Tatau has reaffirmed its strategic plan and work programme which will be reported in more detail in the Manahautū report. As Chairman, I am confident that Te Tatau is ready for the challenges ahead.

Our members on key Committees of Council namely Eugene, Danielle, Potaua, Rawiri, Aroha and Geoff continued to acquit themselves well despite external pressures and commitments noting that unlike Council members who have fully paid roles, they have other day jobs needed to support their whānau. Despite these time commitments, they are well prepared and supported by other Board colleagues which exemplifies not just teamwork but the whanaungatanga that will always remain a strength of Te Tatau. Also, a very special acknowledgement to our Koeke and Rangatahi representatives Kiri Potaka-Dewes and Kahutapeka Ututaonga respectively for their work on the Community Committees of Council. A great effort by all and I know it’s their collective passion for our people that keeps them going.

A special acknowledgement also to the efforts of Board member Geoff Rolleston who represented Te Tatau on the Council Audit and Risk Committee and CEO performance review team. Acknowledgement also to the Deputy Chair Rawiri Waru for his loyalty, support, and expertise on cultural matters. This has been very much appreciated.



Collectively all our Board members are passionate about our people, culture and place and I thank them sincerely for their efforts. The specific committee reports are presented later in this annual report.

Finally, our efforts would not be possible without the dedication, loyalty and expertise shown by our very small but fantastic team of Jude Pani and Jenny Riini who were joined more latterly by Tia Smith. Together this dynamic trio – along with our comms team of Rosemary Rangitauira and Megan Lacey, cover so much territory with minimal resources. Jude in particular as Manahautū, has guided our waka through her outstanding knowledge and expertise in Local government and her determination to make sure our Board and myself as Chairman are constantly supported. Her loyalty supported by Jenny and Tia in the wings is very much appreciated not just by me as Chairman but by all the Board members of Te Tatau. It is appropriate in according these accolades to our little team to say – “Ahakoa he iti he pounamu”.

Finally, whatever the future brings for Te Tatau o Te Arawa and our people particularly with the forthcoming elections and the “tsunami” of changes bearing down on us all, through collective action and the wise words and values of our Tūpuna to the fore, we will prevail.

Ngā mihi

Te Taru White
Chairman



Kupu Writer's Festival, Rotorua 2022

TE PŪRONGO A NGĀ MĀNGAI REPORTS FROM COMMITTEE REPRESENTATIVES

STRATEGY, POLICY & FINANCE Potaua Biasiny-Tule & Dr. Kēpa Morgan



Potaua Biasiny-Tule

Ko te whakariki, ko te whakariki!

Please find my report as iwi representative for Te Tatau o Te Arawa on the Strategy, Policy and Finance (SP&F) Committee.

Mai i te runga rawa.

May I first acknowledge Te Tatau chair, Te Taru White, Jude Pani, Jenny Riini, Tia Smith, Megan Lacey, Rosemary Rangitauira, Danielle Marks, Eugene Berryman-Kamp, and Dr Kēpa Morgan. E te whānau, he mihi aroha ki a tātau katoa.

I would equally like to mihi and acknowledge Cr Merepeka Raukawa-Tait as Chair of SP&F for her leadership, clarity of focus around process yet demonstrating a real and authentic empathy for people, Her Worship Mayor Steve Chadwick for her keen insight, experience and optimism in all deliberations and to my fellow Board members, Shirley Trumper (Rural) and Phil Thomass (Lakes), and fellow Councillors, in particular uncle Trevor Maxwell, who has been both a mentor, a tuakana and a friend. Hei manaaki me te wairua katoa.

The role of the SP&F Committee is to initiate processes that keep our city moving; from bylaws to the long-term plan (LTP), it is important that Te Arawa receive all information that can allow robust discussion within Te Tatau and then provide informed input into each committee decision. Our recommendations move toward the Operations & Monitoring (O&M) Committee, with Full Council approval and CE operational oversight. We keep in mind the Local Government Act, as well as a myriad of government legislation, local territory regulation and community expectation.

We have faced huge pressures as Te Tatau members, each having their own unique challenges for our iwi. The machinery of local government can often be clear, at other times unknown, and I believe our Te Arawa Vision 2050 has been a small beacon of light during some very dark times in council. I often say that the cart is put before the horse in some matters, but regardless, our values- and tikanga-based approach has enabled us to think about the impacts of our decisions upon our whānau now and into the future.

The five major issues I've faced on the SP&F Committee have been:

- Housing, Homelessness and MiQ's;
- Raising of Rates and Debt Levels (plus outstanding Builds);
- Lack of Te Tatau/Te Arawa engagement across all areas;
- Reserve Revocation & Right of First Refusal processes;
- The Representation Review and Māori Wards.

The process can be fast moving and at the same time, laborious and incremental. During a committee hui, you might only get one question, and therefore one opportunity, to speak for Te Arawa on a significant issue. The pressure is real whānau.

Then the very next kaupapa asks you to consider 25 years ahead and to think about growth, infrastructure and 10,000 new houses. There are so many voices, spaces, and places to consider, and each month, we as are Tatau have tried our very best to represent our whānau, hapū and iwi.

On a personal note, this year has been a surprise. My 12 years on Council have taught me to persevere and to stay pono, which helped when we won 3 Māori seats on council at the next election. We made the impossible, possible, and I hope we continue to keep doing amazing things for our iwi and our city into the future.

Te Arawa e!

Potaua Biasiny-Tule



Election information engagement session at Te Ao Mārama



Dr. Kēpa Morgan

Involvement in SPF has been a challenging experience with effort invested in preparation for Committee agenda items and robust discussion met with what appeared to me to be tactics of marginalisation and exclusion from the Chair.

Process dogma, pre-determined outcomes, and a reluctance to share decision making power mean that the relationship between RLC and Te Tatau o Te Arawa is not realising its intended purpose.

RLC leadership have been required to respond to significant changes in the decision-making environment during this term of representation. To me, their performance has reflected an inability to properly consider their changing operating environment and the implications of national government led provisions being implemented across many aspects of their operations. As a result, a lack of thorough consideration of the potential problems with their pre-determined courses of action is being exposed.

More than one Issue where Te Tatau input has sought to assist RLC, but been ignored, has led to RLC having decisions reversed by others. The results of other flawed decisions are still becoming evident.

In an attempt to retain control RLC appear to have resorted to taking contentious issues behind closed doors through public exclusion provisions. This method of avoiding public scrutiny is considered highly questionable especially when the implications of the decisions are enduring ones.

Dr. Kēpa Morgan



Te Umu Kohukohu Whetū o Rotorua ki Motutara 2022

OPERATIONS & MONITORING

Aroha Bray & Rawiri Waru



Rawiri

It is a pleasure we provide a report, in this final year of the triennium, for the Operations and Monitoring Committee.

This Committee of the whole of the Council with two community board representatives, along with two members of Te Tatau o Te Arawa, meets monthly.

The purpose of the Operations and Monitoring Committee is to assist the Council to ensure reporting and monitoring of financial and non-financial information and performance measures against the Annual Plan, Long-term Plan, and strategic goals/priorities.

Each of the organisation's six operational groups noted below reports monthly against their performance indicators. Kāhui Tū Pakari – Organisational Enablement group, Kāhui Whaitua Tūtahi – District Leadership and Democracy group, Kāhui Te Arawa Hourua – Te Arawa Partnership group, Kāhui Tupu Whakaritorito – District Development group, Kāhui Hapori Oranga – Community Wellbeing group, Kāhui Tūānuku Tūārangi – Infrastructure and Environment Solutions group.

Much of the reporting is activity based on what each of the groups has achieved during the period, with exceptions highlighted. The financial performance for the year was reported as being satisfactory with a \$10.3m surplus. This was mainly due to delayed capital funding.

Of note for Te Tatau members around the committee table is the disposal of land where we continue to advocate for mana whenua right of first refusal. Also, of concern, was the placement of information into the public excluded session. Te Tatau is always keen to bring the Rotorua community into Council processes and decision-making and we felt that Council needs to pay attention to ensure rigor in making information available as much as possible unless there is sound reasons under the information legislation.

Ngā mihi uruhau nā

Rawiri Waru



Aroha Bray

Tēnā tātau katoa

This past year has been a strange one for our representation at the Rotorua Lakes Council Operations and Monitoring Committee hui mainly because of how the Pandemic has affected us all.

One of the effects is how many Council staff vacancies there currently are and listening to the Human Resources Manager's reports each month. Vacancies are proving hard to fill and many staff have had to stay home for lengthy periods because of either contracting Covid or being close contacts.

Each month we receive reports and updates on important happenings in our city especially around the progress of our airport and our broken buildings namely the Sir Howard Morrison Performing Arts Centre and the Rotorua Museum.

Each month we seem to have progressed very slowly and this mainly due to the Pandemic and the building industry being in short supply of products. We have been informed the Arts Centre is scheduled to reopen in November this year so that is good news.

I am sure the opening will be a very Grand Affair too!

There have been a lot of disagreements around the Council table this past year with the resignation of Councillor Peter Bentley who suddenly decided he was over it and then Councillor McPherson hardly ever attending meetings anymore. It is not good when Councillors feel so negative about our Council and it can really slow the progress of important issues affecting our city.

But every month Rawiri and I represent you, our Tribe around that table and we ensure that Te Arawa is seen, heard, and listened to. I must say though that the Council is such a huge beast to fight and just when we think we have achieved the attention of those Councillors we get kicked back and they try to pull the wool over our eyes. It can be a struggle continuously reminding our Council that we are the Tangata Whenua in this town and Te Tatau o te Arawa is a Partnership!

I put my name forward again for nomination onto the Te Tatau o te Arawa Board because I really enjoying keeping tabs on our Council and knowing the state of our city. I am like nearly everyone else in our city looking forward to the results after the October Local Body Election.

We must always give a mihi to our fellow colleagues Kēpa Morgan, Eugene Berryman and Potaua Biasiny-Tule who always support Rawiri and I with suggestions and ideas for kaupapa before our hui. Jude Pani our Manahautū for Te Tatau o te Arawa is so valuable too and we appreciate her mahi immensely.

E mihi ana nā

Aroha Bray

AUDIT & RISK, AND CHIEF EXECUTIVE'S PERFORMANCE REVIEW

Geoff Rolleston



Geoff Rolleston

I am pleased to present my last report for this triennium in my role as Te Tatau o Te Arawa representative on both the Audit and Risk Committee and the Chief Executive's Performance Review Committee. This will be my last report as the Te Tatau o Te Arawa representative on these Council Committees.

The Audit and Risk Committee met only two times in this 2021 – 2022 reporting period: 11 October and 15 November 2021 and then did not meet again until this financial year on 27 July 2022. Following the many hours and meetings addressing Code of

Conduct matters noted in my previous year's report, the Committee received a review report completed by an independent team. The recommendations by this team have flowed through into the Governance Work Programme for Rotorua Lakes Council. The recommendations include a revision and update of the Code of Conduct for the 2022 – 2025 triennium and Standing Orders refresh and training.

My perspective is that there is learning to be had by all with this code of conduct process, not the least being the time spent by highly paid governors, officials, and consultants while we have high priority kaupapa that require funding and resourcing. There must be a better way to manage code of conduct complaints that delivers better outcomes for the community, and I am hopeful that the incoming Council will address matters relating to members' behaviour.

It is surprising to note in this climate of public scrutiny and reputational risk impacting on local government and given the role of this committee is to monitor the council's external and internal audit process and supporting measures to improve management performance and internal controls, that this Audit and Risk Committee was only called together twice during the reporting period.

The Chief Executive's Performance Review Committee, under the guidance of Greg Timms, monitored the performance of the Council's one employee, Chief Executive Geoff Williams. Geoff Williams' performance is reviewed in a "high trust environment", which means the usual practice of working through agreed KPIs and other performance measures is not undertaken. Instead, it becomes in-depth discussions about achievements and challenges. There are definite pros and cons to this approach, and as the outgoing representative on this committee, I would like to see the committee move toward a hybrid model so that agreed KPIs can still be set and measured while also focusing on bigger picture achievements.

That said, I note that the role of a local government chief executive in the current environment full of reform and change is very challenging and I commend Geoff for the tenacity he has shown in riding some very rocky seas. Of high priority in the upcoming period for the chief executive, with the change in mayoralty and councillors, will be establishing a constructive relationship with the incoming mayor and trying to restore the trust with the Rotorua community.

As a final comment, I believe a priority for Te Tatau o Te Arawa with the introduction of Māori seats is to actively support our councillors that will fill those seats to ensure they can perform an effective role for Te Arawa, for Māori and for the wider Rotorua community.

Tēnā tātau katoa

Geoff Rolleston



Te Umu Kohukohu Whetū o Rotorua
ki Motutara 2022

TE PŪRONGO A TE MANAHAUTŪ | JUDE PANI



Jude Pani

As Manahautū, it is my pleasure to present for another year the Te Tatau o Te Arawa annual report for the 12-month period ending 30 June 2022. A year again where our operations team were delivering our work programme in the continuing COVID-19 environment. This was the first full year for Te Tatau operating out of Haupapa House.

Our work programme is aligned to the Te Arawa 2050 Vision that was launched in July 2020 and continues to undergird Te Tatau's activities.

This is the last year of the current triennium and work commenced to conduct an election to put in place a new Te Tatau board prior to the October 2022 local government elections. Congratulations to the new Te Tatau board that will come into office at the end of August.

This year saw the Government continue its momentum with local government reform – including Resource Management, 3-Waters, Local Electoral Act changes and a sweeping review of Local Government. The emphasis continued to be placed on community to honour the Treaty and ensure iwi representation in all levels of decision-making in Aotearoa.

A priority for Te Tatau o Te Arawa during this reporting period was engagement in the processes following the establishment of Māori Wards for Rotorua.

MĀORI REPRESENTATION

Following the removal of the provision in the Local Electoral Act for the community to overturn a council decision to establish Māori Wards, Council responded to Te Arawa's call and in May 2021 established Māori Wards for the 2022–2025 triennium. It was noted when Te Tatau presented the outcome from this engagement that the Local Electoral Act was an archaic piece of legislation and needed a total review to align to Te Tiriti o Waitangi.

A review of representation arrangements followed to determine what representation arrangements (the number and type of seats that would make up Council) our community would be voting for in October 2022. Council developed three preferred options that we then engaged on with Te Arawa whānui (and others).

Te Arawa strongly expressed the need for local government to reflect Te Tiriti o Waitangi and a preference for a 50/50 split of power in any governance arrangement for the Rotorua District. The message to us was clear that if we could not achieve equality of seats, then a minimum of 3 out of 10 councillor seats should be dedicated to Māori.

Te Tatau then submitted to Council's Initial Proposal for the 2022 Representation Review on behalf of the hundreds of Te Arawa uri and those enrolled on the Māori roll who provided feedback to Te Tatau. We did not support Council's proposed new model of 4 General Ward councillors elected by ward, 4 "at large" councillors elected across the district and 2 Māori Ward councillors elected by one district-wide ward.



Following the hearing process Council's Final Proposal was published proposing 1 General Ward councillor 1 Māori Ward councillor and 8 "at large" councillors. Te Tatau appealed the Final Proposal in line with the direction given by Te Arawa whānui during our engagement process.

The Local Government Commission agreed with our appeal and published a Determination that included 3 Māori seats for the 2022 Rotorua Lakes Council elections.

Our focus in this space now is to attract strong Te Arawa candidates to stand for the Rotorua Lakes Council and to increase Māori voter turnout at the October 2022 local government elections.

TE TATAU ELECTIONS

2022 marked the third triennial Te Tatau o Te Arawa election. This was the second election conducted by the Te Tatau operations team with support from Electoral Services. Nominations opened on Wednesday 11 May and closed on Wednesday 8 June.

A Board election was called for registered Te Arawa members to pick two rangatahi representatives for Te Tatau o Te Arawa before voting closed at midday on Friday, 05 August 2022. Board positions for the other 12 roles were duly elected unopposed as candidate numbers did not exceed the number of available vacancies.

COUNCIL APPOINTMENTS

Te Tatau members continued with their excellent participation on the Council Committees. Potaua and Kēpa on the Strategy, Policy & Finance Committee. Aroha and Rawiri on the Operations & Monitoring Committee. Geoff Rolleston on the Audit and Risk Committee and CEO Performance Review Committee.

I look forward to supporting Te Tatau members appointed to the Council Committees established post the October 2022 elections.

ROTORUA REORUA

We were pleased to have gained DIA Aotearoa Reorua funding for the implementation of our Rautaki Reorua for Rotorua we developed in partnership with Rotorua Lakes Council.

Included in our joint Rautaki Reorua are activities across four pou – focused on capacity and capability lifting; enhancing the mana of te reo Māori; increasing opportunities to acquire and use te reo Māori and lead reorua initiatives; and, growing the reorua kaupapa and sharing learnings with others.

A few key highlights for Te Tatau this year includes establishing a reorua fund that identifies and supports marae, hapū and iwi led kaupapa reorua as well as community-led reorua initiatives. Rotorua Lakes Council matched our fund and together we agreed to distribute \$20,000 in 2022. Already supported this year were:

- Tūnohopū Marae: Ōhinemutu preparedness for major events
- Rotorua Arts Village: Maramataka reorua
- KUPU: Ngā Ringa Tuhituhi Māori Literary Festival
- Te Rāpaki-a-Tumatahi Marae – Māra Kai
- Waiariki Māori Hockey - Hautapu



- Ngā Ara o Tāpora Trust – Finding Matariki: activities for tamariki and whānau throughout June.
- Linton Park Community Centre – Matariki Orchard Planting community day.
- Ōkareka Oro – Workshops and Performance at Matariki Whānau Day.
- Te Papa Tākaro o Te Arawa – Health & Fitness Day utilising mātauranga Māori to guide activities

As part of our broader project to embed Te Arawatanga into the city centre we have strengthened our relationship with Rotorua Economic Development and with Te Taumata o Ngāti Whakaue for this purpose. We were then able to progress with the installation of a sound system in Tūtānekai Street with the first reorua activation – the Matariki Soundscape, delivered during te wā o Matariki. The sound system will be a permanent infrastructure item and will be used for other reorua activations going forward.

We are also pleased to report that we will be working in partnership with Ngāti Whakaue Endowment Trust to survey secondary schools with a view to gain baseline information to facilitate the building of a reo Māori acquisition plan with for Rotorua students.

TE ARAWA MODEL FOR HOUSING

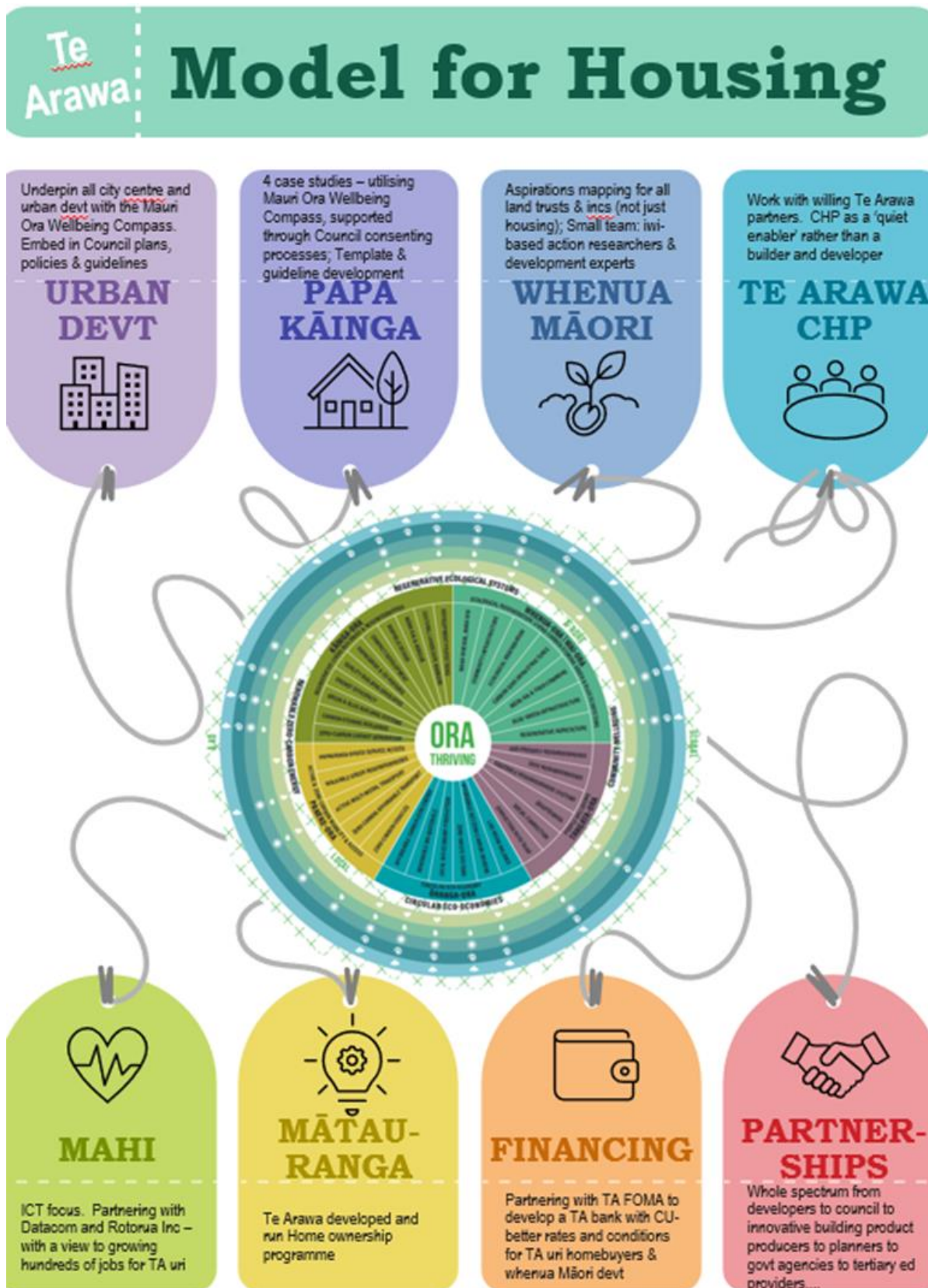
People flourishing across all measures of wellbeing is a priority of the Te Arawa 2050 Vision.

To help meet this priority, Te Tatau has developed a Te Arawa values-based Model for Housing created with the wellbeing of people, culture and the taiao at its core. We were pleased this year to have Te Arawa Lakes Trust partner and commit with us on the earnest roll out of this model.

At the heart of the model is the Mauri Ora Housing Development Wellbeing Compass which Te Tatau developed with He Puna Ora (led by Amanda Yates) at the Auckland University of Technology. As a key workstream of the Te Arawa Model for Housing, we intend to have the Mauri Ora Compass underpin all housing development in our rohe over the medium to long term.



The compass is included below:





MAURI ORA HOUSING DEVELOPMENT WELLBEING COMPASS

TRANSITIONS TOWARDS:
RENEWABLE ZERO-CARBON ENERGY
REGENERATIVE ECOLOGICAL SYSTEMS
CIRCULAR ECO-ECONOMIES
COMMUNITY WELLBEING

WHAKA-ORA: HOLISTIC WELLBEING ACTIONS

KŌHĀKA-ORA: REGENERATIVE LIVING BUILD BASES & BLUE ECOSYSTEMS

- Enhance ecological connectivity and ecosystem health through green infrastructure
- Enhance water security and resilience through water conservation and reuse
- Enhance biodiversity and ecological health through native plant and tree planting
- Enhance soil health and fertility through organic matter and compost
- Enhance air quality and climate resilience through green roofs and walls
- Enhance community health and wellbeing through green spaces and recreation
- Enhance cultural and historical values through heritage conservation
- Enhance social and economic resilience through community development
- Enhance digital and technological resilience through digital infrastructure
- Enhance governance and leadership through community engagement

WHĒNUA-ORA: URBAN GREEN & BLUE ECOSYSTEMS

- Enhance ecological connectivity and ecosystem health through green infrastructure
- Enhance water security and resilience through water conservation and reuse
- Enhance biodiversity and ecological health through native plant and tree planting
- Enhance soil health and fertility through organic matter and compost
- Enhance air quality and climate resilience through green roofs and walls
- Enhance community health and wellbeing through green spaces and recreation
- Enhance cultural and historical values through heritage conservation
- Enhance social and economic resilience through community development
- Enhance digital and technological resilience through digital infrastructure
- Enhance governance and leadership through community engagement



TE TATAU O
TE ARAWA

FAKARE-ORA: ACTIVE & ZERO-CARBON MOBILITY

- Enhance active transport infrastructure and safety
- Enhance public transport services and accessibility
- Enhance cycling infrastructure and safety
- Enhance walking infrastructure and safety
- Enhance car-sharing and car-pooling services
- Enhance electric vehicle charging infrastructure
- Enhance bicycle-sharing services
- Enhance pedestrian crossings and crossings
- Enhance road safety and traffic management
- Enhance public space and urban design

OHANGA-ORA: CIRCULAR BIO-ECONOMY

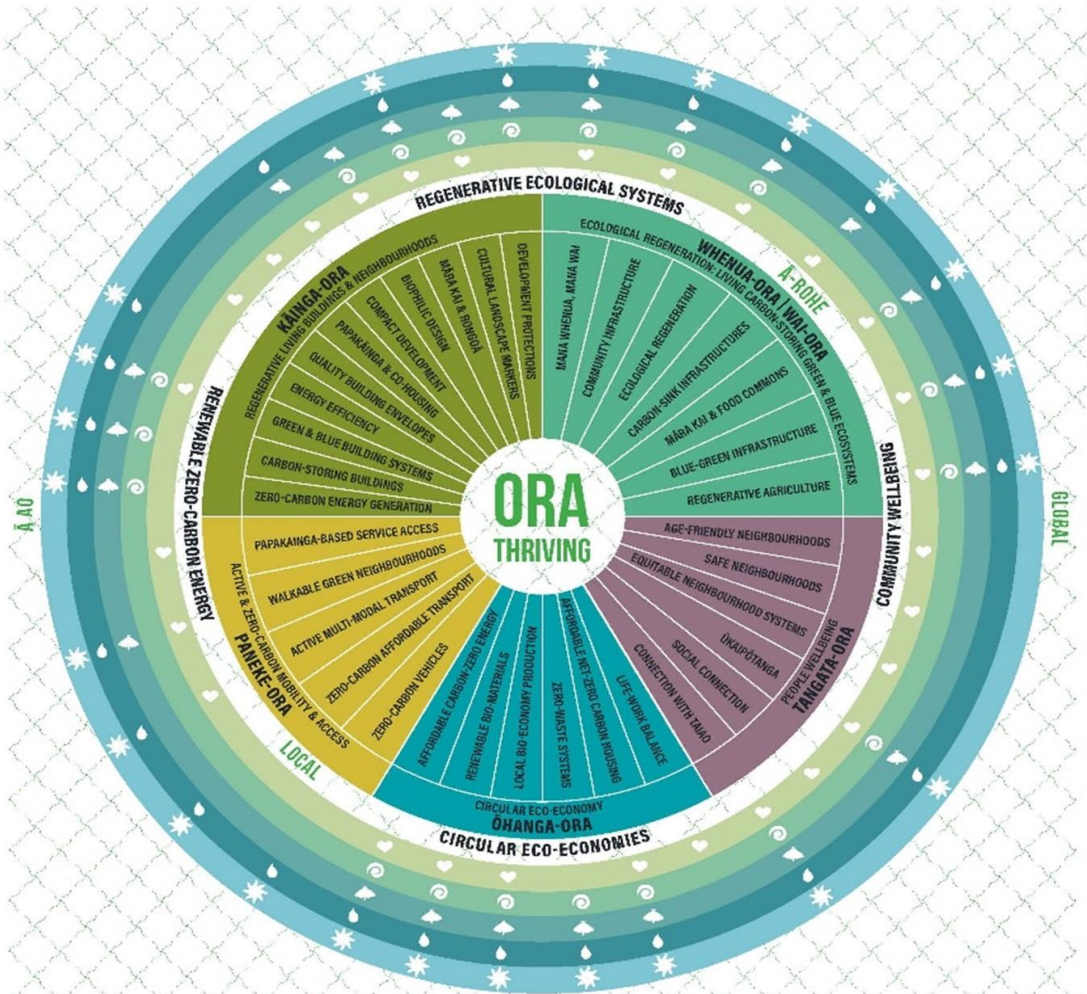
- Enhance local food and drink production and distribution
- Enhance local manufacturing and production
- Enhance local services and businesses
- Enhance local employment and jobs
- Enhance local innovation and research
- Enhance local skills and training
- Enhance local culture and heritage
- Enhance local identity and pride
- Enhance local resilience and sustainability
- Enhance local governance and leadership

TANGATA-ORA: PEOPLE WELLBEING

- Enhance social and community connections
- Enhance mental and physical health and wellbeing
- Enhance cultural and historical values and identity
- Enhance social and economic resilience
- Enhance digital and technological resilience
- Enhance governance and leadership
- Enhance community engagement and participation
- Enhance local identity and pride
- Enhance local resilience and sustainability
- Enhance local governance and leadership



HE PUNA
ORA - URBAN
REGENERATIVE
ACTION LAB



MAURI, WHAKAPAPA, WHANAUNGATANGA, MANAAKITANGA

MAURI-ORA: PLANETARY WELLBEING



ORANGA-ORA | RAIN AND TEMPERATURE
Enhance rainfall and water security through green infrastructure and water conservation



WAI-ORA | RAIN AND WATER CYCLE
Enhance water security and resilience through water conservation and reuse



POKA-ORA | FOOD SECURITY
Enhance local food and drink production and distribution



MAKARE-ORA | FOOD INTEGRITY
Enhance local food and drink production and distribution



WHANA-ORA | COMMUNITY WELLBEING
Enhance social and community connections

HAPŪ O TE ARAWA CAPACITY & CAPABILITY

Finally, we are proud to have continued to act as an umbrella for funding applications by Te Arawa rūpū. This year we successfully umbrellaed a funding application to Te Arawhiti, bringing \$250k of funding to our rohe for Te Arawa led Kaupapa Matariki. Kaupapa included in the application were:

- Te Arawa Whānau Ora (and others): Civic Umu Kohukohu Whetū
- KUPU Festival
- Kai Rotorua: Wānanga & māra planting
- Ngāti Rangiwehi - Wānanga for rangatahi
- Te Rāpaki-a-Tumatahi Marae - Māra Kai
- Rotoiti Hunting & Rec Club - Wānanga matariki
- Rotorua Primary School - Camp out & star mapping
- Te Arawa ki Tai - Wānanga & hautapu
- Te Toke Ahu Whenua Trust - Wānanga & umu kohukohu whetū
- Ngāti Hinemihi - Hautapu & wānanga
- Ngāti Te Takinga - Wānanga & events for tamariki
- Te Rangihakahaka - Wānanga & umu kohukohu whetū
- Te Whare Tapere o Te Arawa - Matariki Rangatahi weekend wānanga

OTHER KAUPAPA

After two years of relationships being developed, by Te Tatau at a governance level, Te Mānuka has been incorporated into the Te Tatau work programme. Te Mānuka is a collaboration between Te Arawa, Rotorua NZ, Toi Ohomai and Datacom. It is a service partnership led by Te Arawa and supported by our partners. The partnership is focussed on developing a digital services hub that will start with business process outsourcing services which represent jobs that create equitable access for all. Keep an eye out for opportunities prior to Christmas 2022.

Te Mānuka supports the Te Arawa Vision 2050 by creating new career pathways with new education opportunities for Te Arawa uri, and career pathways for those wanting to retrain into technology, leadership and other future focused higher paid careers and business opportunities with tailored mātauranga Māori based, throughcare support for all who come through the Te Mānuka programme.

ACKNOWLEDGEMENTS

I would like to acknowledge Te Tari Taiwhenua (DIA), Rotorua Trust, Auckland University of Technology and Rotorua Lakes Council who have resourced Te Tatau to deliver on our kaupapa this year.

Stronger working relationships continue to be developed, with Te Arawa Lakes Trust, Rotorua Economic Development, Te Taumata, Ngāti Whakaue Endowment, Te Arawa FOMA.

A special mention to the many hapū and iwi trusts, land trusts and incorporations, and Te Arawa rūpū and uri that continue to support and contribute to our ongoing work.

A big mihi to the awesome Te Tatau operations team who I feel privileged to be a part of – Jenny Riini, Rosemary Rangitauira, Tia Smith and Megan Lacey. These exceptional Te Arawa wahine continue to impress with their individual excellence, teamwork and commitment to Te Tatau contributing to positive outcomes for Te Arawa. I also



acknowledge our Accountants Glenn Hawkins and the GHA team and the support from the many contractors who have worked with Te Tatau and continue to do so.

Finally, thank you to my outgoing Board and my incoming Board. It is a pleasure, and I am very proud to be working for such a united team of talented individuals who are totally committed to ensuring a better today for Te Arawa and an even more excellent tomorrow for our mokopuna underpinned by the Te Arawa Vision 2050.

Tēnā rā koutou katoa.

Jude Pani - Manahautū



Māori Wards – Online Information Session, 2022

TE PŪRONGO PŪTEA | FINANCIAL REPORT

Annual Performance Report

Te Tatau o Te Arawa
Charitable Trust For the
year ended 30 June 2022

Prepared by GHA



Contents

| | |
|----|------------------------------------|
| 3 | Audit Report |
| 5 | Entity Information |
| 7 | Statement of Service Performance |
| 8 | Statement of Financial Performance |
| 9 | Statement of Financial Position |
| 10 | Statement of Cash Flows |
| 11 | Statement of Accounting Policies |
| 13 | Notes to the Performance Report |



INDEPENDENT AUDITOR'S REPORT

To the Trustees of Te Tatau o Te Arawa Charitable Trust Opinion

We have audited the accompanying performance report of Te Tatau o Te Arawa Charitable Trust on pages 8 to 17, which comprises the statement of financial position as at 30 June 2022, the statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information.

In our opinion, the accompanying performance report presents fairly, in all material respects, the financial position of Te Tatau o Te Arawa Charitable Trust as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the requirements of Public Benefit Entity Simple Format Reporting Accrual (Not-For-Profit), issued in New Zealand by the New Zealand Accounting Standards Board, relevant to reporting financial position, financial performance and cash flows.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Performance Report section of our report. We are independent of Te Tatau o Te Arawa Charitable 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, Te Tatau o Te Arawa Charitable Trust.

Other Information

The Trustees are responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the performance report and our auditors report thereon. Our opinion on the performance report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Executive Committee Responsibility for the Performance Report

The Executive Committee are responsible for the preparation of financial statements in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



Auditors Responsibilities for the Audit of the Performance Report

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

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

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

We communicate with the Trustee 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.

Cookson Forbes & Associates

Chartered Accountants 96
Waioweka Road OPOTIKI

30th August 2022



Entity Information

Te Tatau o Te Arawa Charitable Trust For the year ended 30 June 2022

Legal Name of Entity

Te Tatau o Te Arawa Charitable Trust

Registration Number

2636031

Physical Address

1072 Haupapa Street, Rotorua 3010

Postal Address

PO Box 544, Rotorua, 3040

Entity Type and Legal Basis

Te Tatau o Te Arawa is a registered Charitable Trust as of 25 October 2019 under the Charitable Trusts Act 1957.

Entity's Purpose or Mission

To benefit the Rotorua community by partnering with Council to assist its decision-making and other processes, exercise of functions, and exercise of powers.

Entity's Reliance on Volunteers and Donated Goods

Te Tatau o Te Arawa does from time to time utilise volunteers. However, it does not rely on nor did it receive any donated goods.

Main Methods used by the Entity to Raise Funds

Te Tatau o Te Arawa Charitable Trust relies on grant and service contract funding.

Main Sources of Entity's Cash and Resources

Te Tatau o Te Arawa's main source of income is from funding paid in half-yearly instalments by Rotorua Lakes Council.



Entity Structure

Te Tatau o Te Arawa is a Not-For-Profit organisation governed by its Board of Trustees. The Board of Trustees is comprised of 14 people. There is one paid employee of the Trust who is responsible for the day-to-day operations. The trustees as at 30 June 2022 are:

| | |
|---------------------------------|---------------------|
| Te Taru White - Chairperson | Te Mauri Tait-Kingi |
| Rāwiri Waru- Deputy Chairperson | Aroha Bray |
| Eugene Berryman-Kamp | Danielle Marks |
| Geoff Rolleston | Gina Mohi |
| Eraia Kiel | Kēpa Morgan |
| Kahutapeka Ututaonga | Kiri Pōtaka-Dewes |
| Rangititaria Tibble | Potaua Biasiny-Tule |



Statement of Service Performance

Te Tatau o Te Arawa Charitable Trust For the year ended 30 June 2022

The Partnership between the Rotorua Lakes Council and Te Arawa (represented by Te Tatau o Te Arawa Charitable Trust) was signed 15 December 2015. The expressed intent of this partnership was to *"establish an enduring partnership which creates a future that benefits the community as a whole."* Effective engagement and active participation by Te Arawa in the issues and decisions affecting the community are the key to this partnership.

The partnership Agreement expectations include:

- Participate and engage in Rotorua Lakes Council processes and decision making;
- Improve the sharing, quality and management of information to aid both Te Arawa and Rotorua Lakes Council in the development and implementation of their strategic planning.
- Assist Rotorua Lakes Council to meet legislative and partnership obligations to Māori and Te Arawa;
- To ensure the aspirations, challenges and opportunities for Te Arawa are clearly formulated and articulated to help guide Te Arawa and Rotorua Lakes Council in terms of future planning.

Strategic goals since inception include:

- Development of engagement model recommendations;
- Development of an Information Management Strategy;
- Set recommendations for meeting obligations to Māori and Te Arawa in the Rotorua District;
- Development of Te Arawa Vision 2050; and
- Development of Te Tatau o Te Arawa including a strategic annual and budget plan, communications strategy, funding and resourcing strategy and staff development strategy.

Key outputs delivered since inception include:

- Active representation on Rotorua Lakes Council Committees (Strategy, Policy and Finance; Operations and Monitoring; Audit and Risk; CEO Performance Review; and Resource Management Policy Committees);
- Development and implementation of Rotorua Reorua;
- Development of the Long Term Plan;
- Te Arawa Vision 2050;
- Collaboration with University of Canterbury and Auckland University of Technology research mahi;
- Hapū capacity and capability project;
- Input to the rebuild of Whare Taonga;
- Working collaboratively with Te Arawa Lakes Trust and other Te Arawa entities;
- Facilitated stakeholder meetings; and
- Held bi-monthly Te Tatau o Te Arawa meetings



Statement of Financial Performance

Te Tatau o Te Arawa Charitable Trust For the year ended 30 June 2022

| | NOTES | 2022 | 2021 |
|---|-------|----------|---------|
| Revenue | | | |
| Funding Received | | | |
| Rotorua Lakes Council - Partnership Funding | | 372,500 | 372,500 |
| University of Canterbury - Hapū Capability | | 53,000 | 127,325 |
| Te Puni Kōkiri | | 40,000 | 38,825 |
| Te Mātāwai | | - | 15,473 |
| Rotorua Lakes Council - Other Grants | | 24,114 | 13,500 |
| AUT | | 30,000 | 10,000 |
| Total Funding Received | | 519,614 | 577,623 |
| Interest Received | | 275 | 67 |
| Other Revenue | | 10,083 | 304 |
| Rotorua Reorua | | 39,994 | - |
| Umbrella Funding | 1 | 197,707 | 22,492 |
| Total Revenue | | 767,673 | 600,486 |
| Expenses | | | |
| Cost Relating to Good and Services | | | |
| Administration Expenses | 2 | 95,393 | 51,368 |
| Communications Expenses | 3 | 38,375 | 51,234 |
| Election Expenses | | 11,614 | - |
| Umbrella Funding Expenses | 1 | 197,707 | 22,492 |
| Total Cost Relating to Good and Services | | 343,089 | 125,093 |
| Personnel Expenses | | | |
| Employee-Related Costs | | 207,149 | 183,139 |
| Trustee Fees | 10 | 105,005 | 108,005 |
| Total Personnel Expenses | | 312,154 | 291,144 |
| Project Costs | | | |
| Hapū Capability | | (10,000) | 127,000 |
| Māori Wards Project | | - | 2,267 |
| Rotorua Reorua | | 39,994 | - |
| Te Arawa E & Innovation Hub | | - | 40,773 |
| Total Project Costs | | 29,994 | 170,040 |
| Other Expenses | | | |
| Depreciation | 7 | 20,855 | 1,963 |
| Koha | | - | 3,570 |
| Other Expenses | | 237 | 3,095 |
| Total Other Expenses | | 21,092 | 8,628 |
| Total Expenses | | 706,329 | 594,905 |
| Surplus/(Deficit) for the Year | | 61,344 | 5,581 |



This Statement is to be read in conjunction with the Notes to the Performance Report, and the accompanying Compilation Report

Statement of Financial Position

**Te Tatau o Te Arawa Charitable Trust As at
30 June 2022**

| | NOTES | 30JUN 2022 | 30 JUN 2021 |
|---|-------|----------------|----------------|
| Assets | | | |
| Current Assets | | | |
| Bank Accounts and Cash | 4 | 509,492 | 381,205 |
| Trade Debtors and Prepayments | 5 | 71,875 | 236,183 |
| Income Tax Receivable | | 100 | 100 |
| Total Current Assets | | 581,467 | 617,488 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 7 | 64,208 | 24,866 |
| Total Non-Current Assets | | 64,208 | 24,866 |
| Total Assets | | 645,675 | 642,353 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and Accrued Expenses | 6 | 53,917 | 32,848 |
| Employee costs payable | 8 | 25,556 | 28,068 |
| GST Payable | | 27,001 | 74,174 |
| Income <u>in Advance</u> | | 449,845 | 479,250 |
| Total Current Liabilities | | 556,319 | 614,341 |
| Total Liabilities | | 556,319 | 614,341 |
| Total Assets less Total Liabilities (Net Assets) | | 89,356 | 28,013 |
| Accumulated Funds | | | |
| Accumulated Surplus | 9 | 89,356 | 28,013 |
| Total Accumulated Funds | | 89,356 | 28,013 |

For and on behalf of the Board of Trustees



Trustee



Trustee

Date: 30 August 2022



This Statement is to be read in conjunction with the Notes to the Performance Report, and the accompanying Compilation Report.

Statement of Cash Flows

Te Tatau o Te Arawa Charitable Trust For the year ended 30 June 2022

| | 2022 | 2021 |
|---|-----------------|-----------------|
| Cash Flows from Operating Activities | | |
| Grants and Sponsorship Received | 641,431 | 635,148 |
| Interest, Dividends and Other Investment Receipts | 275 | 67 |
| Cash Receipts from Other Operating Activities | 476,379 | 248,100 |
| Net GST | (46,790) | (33,923) |
| Payments to Suppliers and Employees | (640,286) | (637,859) |
| Total Cash Flows from Operating Activities | 189,381 | 211,533 |
| Cash Flows from Investing and Financing Activities | | |
| Payments to acquire property, plant and equipment | (61,093) | (20,152) |
| Total Cash Flows from Investing and Financing Activities | (61,093) | (20,152) |
| Net Increase/ (Decrease) in Cash | 128,287 | 191,381 |
| Cash Balances | | |
| Cash and cash equivalents at beginning of period | 381,205 | 189,824 |
| Cash and cash equivalents at end of period | 509,492 | 381,205 |
| Net change in cash for period | 128,287 | 191,381 |



This Statement is to be read in conjunction with the Notes to the Performance Report, and the accompanying Compilation Report.

Statement of Accounting Policies

Te Tatau o Te Arawa Charitable Trust For the year ended 30 June 2022

1. Basis of Preparation

Te Tatau o Te Arawa Charitable 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 equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The accounting principles recognised as appropriate for the measurement and reporting of the statement of financial performance and statement of financial position on a historical cost basis are followed by the Trust, unless otherwise stated below.

The information is presented in New Zealand dollars. All values are rounded to the nearest \$.

Changes in Accounting Policies

There are no changes in accounting policies.

2. Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Grants

Grant revenue includes grants given by other organisations. Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Interest revenue

Interest revenue is recognised as it accrues, using the effective interest method.

3. Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

4. Bank Accounts and Cash

Bank accounts and cash are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank accounts and cash in the Statement of Cash Flows comprise bank balances.

5. Income Tax

Te Tatau o Te Arawa Charitable Trust is registered as a charitable entity under the Charities Act 2005 and is exempt from income tax under the income tax legislation.

6. Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.



7. Property, Plant & Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is donated to the entity, its cost is measured at its current value as at the date of acquisition.

Depreciation is charged on a straight-line basis and diminishing value basis over the useful life of the asset. Depreciation is charged at rates calculated.

| Account | Method | Rate |
|----------------------|-------------------|-----------|
| Buildings | Straight Line | 12 years |
| Buildings | Diminishing Value | 10% |
| Computer Equipment | Diminishing Value | 50% |
| Furniture & Fittings | Diminishing Value | 13% - 25% |
| Office Equipment | Diminishing Value | 25% - 50% |
| Motor Vehicle | Diminishing Value | 30% |

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.



Notes to the Performance Report

Te Tatau o Te Arawa Charitable Trust For the year ended 30 June 2022

2022 2021

1. Umbrella Funding

| | | |
|---|---------|--------|
| Umbrella Funding Revenue | | |
| Te Puni Kokiri | - | 6,000 |
| Rotorua Trust | 5,000 | 16,492 |
| Te Arawhiti | 192,707 | - |
| Total Umbrella Funding Revenue | 197,707 | 22,492 |
| Umbrella Funding Expenses | | |
| TPK - Aronui Te Wiki o Te Reo Māori 2021 | - | 6,000 |
| Rotorua Trust - Matariki Reo Rua Strategy | 5,000 | - |
| Rotorua Trust - Aronui Te Whare Tapere o Te Arawa | - | 8,000 |
| Rotorua Trust - Tukaha Grant | - | 2,500 |
| Rotorua Trust - Office Fit Out | - | 5,992 |
| Te Arawhiti - Matariki 2022 | 192,707 | - |
| Total Umbrella Funding Expenses | 197,707 | 22,492 |
| Net Umbrella Funding | - | - |
| | 2022 | 2021 |

2. Administration Expenses

| | | |
|----------------------------|--------|-------|
| Accident Compensation Levy | 374 | 254 |
| Accountancy Fees | 18,000 | 8,000 |
| AGM Expenses | 3,749 | 1,076 |
| Audit Fees | 3,440 | - |
| Bank Charges | 572 | 635 |
| Catering | 1,449 | 1,743 |
| Computer Expenses | 244 | 121 |
| Consultancy | 8,055 | 3,500 |
| Electricity | - | 4,244 |
| General Expenses | 2,405 | 564 |
| Insurance | 4,059 | 2,886 |
| Koha | 1,000 | 261 |
| Legal Expenses | 8,136 | - |
| Motor Vehicle Expenses | 2,321 | 3,242 |
| Motor Vehicle Lease | 2,328 | 3,939 |
| Office Expenses | 1,029 | 1,874 |
| Printing & Stationery | 1,247 | 1,959 |
| Project Coordination | - | 1,000 |
| Rent - Office | 26,950 | 2,246 |
| Staff Expenses | - | 915 |
| Subscriptions | 5,589 | 4,686 |
| Telephone & Internet | 4,446 | 8,214 |



| | | |
|-------------------------------|--------|--------|
| Trustee Expenses | - | 9 |
| Total Administration Expenses | 95,393 | 51,368 |
| | 2022 | 2021 |

3. Communication Expenses

| | | |
|------------------------------|--------|--------|
| Website Support | 375 | - |
| Communication Support | 38,000 | 51,234 |
| Total Communication Expenses | 38,375 | 51,234 |
| | 2022 | 2021 |

4. Bank Accounts and Cash

| | | |
|------------------------------|---------|---------|
| BNZ Cheque Account | 137,500 | 349,426 |
| BNZ Call Account | 371,992 | 31,779 |
| Total Bank Accounts and Cash | 509,492 | 381,205 |
| | 2022 | 2021 |

5. Trade Debtors and Prepayments

| | | |
|-------------------------------------|--------|---------|
| Accounts Receivable | 71,875 | 234,183 |
| Prepayments | - | 2,000 |
| Total Trade Debtors and Prepayments | 71,875 | 236,183 |
| | 2022 | 2021 |

6. Creditors and Accrued Expenses

| | | |
|--------------------------------------|--------|--------|
| Accounts Payable | 47,517 | 5,957 |
| Accrued Expenses | 6,250 | 26,250 |
| BNZ Credit Card | 150 | 641 |
| Total Creditors and Accrued Expenses | 53,917 | 32,848 |



7. Property, Plant and Equipment

2022

| Asset Classes | Opening carrying amount | Purchases | Current year depreciation | Closing carrying amount |
|-------------------------------|-------------------------|---------------|---------------------------|-------------------------|
| Buildings | 534 | - | 53 | 481 |
| Computer Equipment | 4,798 | 769 | 2,720 | 2,848 |
| Furniture and Fittings | 17,211 | - | 2,313 | 14,898 |
| Motor Vehicle | - | 59,429 | 14,857 | 44,572 |
| Office Equipment | 2,322 | - | 912 | 1,410 |
| Total | 24,866 | 60,198 | 20,855 | 64,208 |

2021

| Asset Classes | Opening carrying amount | Purchases | Current year depreciation | Closing carrying amount |
|-------------------------------|-------------------------|---------------|---------------------------|-------------------------|
| Buildings | 593 | - | 59 | 534 |
| Computer Equipment | - | 5,007 | 209 | 4,798 |
| Furniture and Fittings | 3,416 | 14,728 | 933 | 17,211 |
| Office Equipment | 1,773 | 1,311 | 762 | 2,322 |
| Total | 5,782 | 21,046 | 1,963 | 24,866 |

2022 2021

8. Employee Costs Payable

| | | |
|------------------------------|--------|--------|
| Employee Entitlements | 19,001 | 22,297 |
| PAYE Payable | 6,555 | 5,771 |
| Total Employee Costs Payable | 25,556 | 28,068 |

2022 2021

9. Accumulated Funds

| | | |
|---------------------------|--------|--------|
| Accumulated Surplus | | |
| Retained Earnings | 28,013 | 22,432 |
| Current Year Earnings | 61,344 | 5,581 |
| Total Accumulated Surplus | 89,356 | 28,013 |
| Total Accumulated Funds | 89,356 | 28,013 |



10. Related Party Transactions

2022 2021

Trustee Fees Paid**Board****Members**

| | | |
|-----------------------------|---------------|---------------|
| Alyssa Rangitiria Tibble | 5,000 | 5,001 |
| Eraia Kiel | 5,000 | 5,001 |
| Geoff Rolleston | 5,004 | 8,001 |
| Gina Mohi | 5,000 | 5,000 |
| Kahutapeka Ututaonga | 5,000 | 5,001 |
| Kiri Pōtaka-Dewes | 5,000 | 5,001 |
| Te Mauri Tait-Kingi | 5,000 | 5,000 |
| Te Taru White - Chairperson | 15,000 | 15,000 |
| Total Board Members | 50,004 | 53,004 |

Council Committee Members

| | | |
|--|---------------|---------------|
| Aroha Bray | 10,000 | 10,001 |
| Danielle Marks | 5,000 | 9,167 |
| Eugene Berryman-Kamp | 6,667 | 10,000 |
| Kēpa Morgan | 8,333 | 5,000 |
| Potaua Biasiny-Tule | 10,000 | 5,833 |
| Rāwiri Waru | 15,000 | 15,000 |
| Total Council Committee Members | 55,000 | 55,001 |

| | | |
|--------------------------------|----------------|----------------|
| Total Trustee Fees Paid | 105,005 | 108,005 |
|--------------------------------|----------------|----------------|

2022 2021

Trustee Fees at Year End

| | | |
|---------------------------------------|----------|--------------|
| Prepayments | - | 2,000 |
| Total Trustee Fees at Year End | - | 2,000 |

Aroha Bray - Trustee of Te Arawa Whanau Ora which received \$84,706.

Geoff Rolleston - Shareholder/Director of GPR Developments Ltd which received a \$1,150 payment for services rendered. Also, reimbursed for out-of-pocket expenses \$330.74.

Potaua Biasiny-Tule - Trustee of Te Takinga Marae which was paid \$10,000.

Rawiri Waru - Reimbursement for out-of-pocket expenses \$316.40. Rawiri is also a director on Pukeroa Oruawhata Holdings Limited. The Trust leases office space from Pukeroa Oruawhata at \$2,583 per month.



11. Commitments & Securities

Te Tatau o Te Arawa Charitable Trust lease a motor-vehicle and office space. The total financial commitment from these operating leases is as follows:

| Leased Asset | Organisation | Security | Lease Commitment Due in 12 months | Lease Commitment Due after 12 months | TOTAL |
|--------------|----------------------------|---------------|-----------------------------------|--------------------------------------|---------------|
| Office Lease | Pukeroa Oruawhata Holdings | None | 26,950 | 26,950 | 53,890 |
| | | TOTALS | 26,950 | 26,950 | 54,890 |

12. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2022 (2021: Nil)

13. Events After the Balance Date

There have been no other events after balance date that would have a material impact on these financial statements (2021: Nil)



[illegible]