



ANNUAL REPORT 2019

15 o ngā rā o Hakihea 2019

Whakarongotai Marae



ĀTIAWA KI WHAKARONGOTAI

RĀRANGI TAKE

- Confirm AGM minutes 2 December 2018
- Ātiawa ki Whakarongotai Charitable Trust Annual Report 2018/2019
- Ātiawa ki Whakarongotai Holdings Ltd Annual Report 2018/2019
- Wharekohu Fisheries Ltd Annual Report 2018/2019
- Proposed amendments to the Trust Deed
- Appointment of Auditor/Accountant
- Election of Trustees
- General Business



ĀTIAWA KI WHAKARONGOTAI

MINUTES

Hui-a-Tau - 10.00am Sunday 2 Hakihea 2018

At Whakarongotai Marae, 4 Marae Lane, Waikanae

Mihi timatanga - Andre Baker

Karakia o huihuinga - Tutere Parata

Meeting started 10.16 am

Attended by: Te Tokawhakea Graham, Les Mullen Russell Spratt, Denise Parata, Paddy Jacobs, Tutere Parata, Mahina-a-rangi Baker, Tihema Baker, Bill Carter, Kay Carter, Hariata Higgott, Marewa Upu, Joshua Housiaux, Sandra Edwards, Kara Kearney, Shannon Parata, Chris Gerretzen, Nelson Solomon, Kiri Rikihana

Arrived Late: Tina Thomas, Kristie Parata, Denise Parata

Apologies: Rewa Morgan, Reina Solomon, Cherie Seemark, Rawhiti Higgott, Danny Mullen and Marjorie Mullen, Donna Sayer, Damian Parata, Jack Rikihana, Ruben Parata, Mahutonga Baker, Reina Solomon, Rewa Morgan, Doris Lake

AGENDA

A.2 MINUTES OF PREVIOUS HUI

A.3 MATTERS ARISING

E.1: CHAIRPERSONS ANNUAL REPORT

E.2: ANNUAL FINANCIAL REPORT

E.3: TAIAO ENVIROMENTAL REPORT

E.4: ĀTIAWA KI WHAKARONGOTAI HOLDINGS LTD

E.5: WHAREKOHU FISHERIES LTD

E.6: APPOINTMENT OF 2018/19 AUDITOR/ACCOUNTANT

I.1: GENERAL BUSINESS

RESOLUTION APOLOGIES:

Moved: Kiri Rikihana	Second: Les Mullen	Carried
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A.2 MINUTES OF PREVIOUS ANNUAL GENERAL MEETING

RESOLUTION 2; It was resolved: *“THAT* the Ātiawa ki Whakarongotai Charitable Trust Board receive and adopt the minutes from the Annual General Meeting held September 2017.

Moved: Bill Carter	Second: Sandra Edwards	Carried
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A.3 MATTERS ARISING

A.3.1: Refer Page 4: White baiting: It was noted that there is a system that was adopted by the Kaumātua roopu. With respect to the white baiting permit tikanga contact can be made with Tutere Parata.

A.3.2: Refer Page 6 and 9: Kaumātua Kaunihera

RESOLUTION 3: It was moved that the iwi should identify who are our Kaumātua Kaunihera to scope the possibility of a succession plan. Our strength lies with the expertise of a Kaumātua, thus, we should actively encourage whanau to participate to increase the numbers and to build capacity of the Kaunihera.

A.3.3: Hariata discussed the exclusiveness of the current Art portfolio and expressed dissatisfaction in the process.

E.6: APPOINTMENT OF 2018/19 AUDITOR/ACCOUNTANT

RESOLUTION 13: *It was resolved:* “THAT the Atiawa ki Whakarongotai Charitable Trust Board shall undertake a financial review with respect to appointing an Auditor. This review will be undertaken with Wharekohu Fisheries and the Asset Holding company, the Trust will explore the best option for the iwi.

Moved: Kara Kearney

Second: Les Mullen

Carried

I.1: GENERAL BUSINESS

I.1.1: It was noted that some issues raised during the Annual General Meeting is marae business and should be raised in their forum. In due respect, this Trust will endeavor to inform the Marae Trustees.

I.2: It was identified that the Marae is grossly under insured. Marae Trustee, Sandra Edwards acknowledged that the Marae Trustees are prudently reviewing the needs of the Marae and currently liaising with FMG.

I.2.a: It was proposed that the insurance should cover the sculptures on the Marae. Some Taongā are also not insured, are they recorded as heritage? This is a Marae Trustee matter for further investigation. **ACTION:** Chris Gerretzen to liaise with whanau with respect to Taongā.

I.3: Nelson discussed that he sits on a Wai 88/89 claims team. Hikoi kaiarero – scope site is excellent for information. He was disappointed that the Trust did not support his claims team. He also expressed acknowledgement for those mowing the Marae lawns without remuneration and suggested that this should be given. As this is a Marae Trustee matter there was no further discussion, other than acknowledging the kaimahi and good condition of the lawns and marae atea. Further discussion included; disagreement with statements, claims process divisive, possibility of outsourcing lawns.

I.3.a: It was acknowledged that Matua Paora Ropata approached the Trust to support our whanau in the Claims process. The Trust have made a commitment to support whanau with the development and employment of kaimahi. Our claims team are employed to provide administrative assistance and support. The claims process can be very divisive on Iwi, thus, we need to navigate through the hearings process by uniting as an Iwi.

I.4: Landbanked properties: We established a good working relationship meeting with the Office of Treaty Settlements (OTS) and the Trust has identified land of surplus crown needs that would be of interest to our people. A list can be developed of all landbanked properties within our rohe. LINZ has been approached regarding buy back options.

I.5: Could the Trust investigate the possibility of purchasing a boat to collect kaimoana.

ACTION:

I.4 Disclose and send a list of landbanked properties and liaise with LINZ.

I.5: Investigate or conduct feasibility of purchasing a boat for Iwi matters.

E.7: CLOSING KARAKIA – Tutere Parata

CHAIRPERSONS REPORT

E aku rahi o Ātiawa ki Whakarongotai, e te hunga kaumātua, ngā pakeke me ngā mātātahi o te iwi, tēnā koutou. Ka nui te mihi i roto i te kaupeka o Whitiānaunau. Tēnei hoki ngā inoi ki a rātou kua whetūrangitia i te tau e pahure, a, ka oho ake te aroha ki a rātou. Ka oho ake hoki te wairua o mātou te kanohi ora, ngā pūkaha o ngā pa harakeke o tēnei takiwā. Tēnā tātou katoa.

It is with a sense of real achievement and progress that I present the annual report to Ātiawa ki Whakarongotai as your Chairman.

During the past 12-months the Trust has respectfully listened to the advice and direction of our iwi and reviewed our relationships with Kāwanatanga. This has assisted us to create a framework for future engagement with Crown agencies, including local government, and a prescription for them to renew their direct partnership with Ātiawa ki Whakarongotai.

The kaupapa below have been developed and guide the governance of your Trust:

1. **Nōu te rourou, nāku te rourou**; clear designation of roles within Ātiawa ki Whakarongotai iwi structure.
2. **Mahi ngaio**; ensuring competence of Ātiawa ki Whakarongotai representation and work.
3. **Kotahitanga**; a cohesive approach to representing Ātiawa ki Whakarongotai Taiao interests.

On behalf of the iwi, I acknowledge our Trustees for their valuable contributions within the various roles and delegations they maintain. To their whānau who support the many hours spent in hui and attending to governance and operational matters, I thank you for your generosity and understanding.

The Trust administration welcomed the addition of Janine Davis; as Kristie Parata took maternity leave during the year, to continue the day-to-day office administrative services. The Trust extends our gratitude to Janine for her service to our iwi during the course of a very demanding year.

Some of the Trustees areas of involvement are included below but they are not a full reflection of the volunteer commitment and sacrifice they make for our iwi.

Chairman, Deputy Chair	André Baker, Kiri Rikihana
Taiao Committee	Rāwhiti Higgott
Asset Holdings Limited	Cherie Seamark
Ara Tahi, GWRC	Kiri Rikihana, André Baker

KCDC	Chris Gerretzen, André Baker
Hora Te Pai	Chris Gerretzen, Cherie Seamark
Ngā Kanohi Kitea	Kiri Rikihana
Alliance (NZTA)	Rāwhiti Higgott, André Baker
Takutai Moana	André Baker
Treaty Claims Committee	Kiri Rikihana, Kara Kearney, Rāwhiti Higgott, André Baker
Waikanae Town Centre Working Group	Rāwhiti Higgott
Finance	Kara Kearney, André Baker

Chris Gerretzen has provided regular service to the Trust as our iwi representative on Te Whakaminenga o Kāpiti. It is through this iwi partnership forum, Ātiawa ki Whakarongotai has challenged the longevity and wellbeing of our iwi partnership, which lead to our own internal review. Together, Chris and I challenged the disposal of KCDC waste into the rohe of Ngāti Pareraukawa, and we asked why no progress has been made to satisfy our request to identify provision for kaumātua housing within our rohe, or to confirm the status of subsidized housing for our iwi and iwi taketake.

Chris has also been active on the governance of Hora Te Pai stimulating the iwi moemoeā; with Cherie who returned as an Alternate Trustee during the year, to regain management of our iwi health provider and to converge the future governance entities.

Rāwhiti has been an active participant in the development and planning for construction of the Fraters Lane upgrade. Congratulations to Rāwhiti, Tracey Morgan and Ann-Marie Ellison for the successful opening of Te Ara Tangata on 1 August 2018, as part of the cultural thread project. Rāwhiti has led the reservation of surplus land, for Ātiawa ki Whakarongotai resulting from the construction of the new expressway.

Kiri Rikihana has provided valuable input to Ara Tahi (GWRC). Our Partnership Agreement with GWRC has been a challenging experience over the past 12-months. In September 2018, the Trust worked through a breach to the Master Contract Agreement with GWRC, and although this matter was resolved after a Notice of Dispute was lodged, there has been little confidence gained from this experience and other operational matters that have undermined our integrity and the professional consultants we contract to express our kaitiakitanga as mana whenua. Kiri was also the Trust's representative on the Ngā Kanohi Kitea Project with Principal Researcher Kiri Parata. Kiri has been a helpful legal and policy advisor to the Trust and her dedication and commitment will be missed following her resignation in 2019.

Te Taiao

In May 2018, Mahina-a-rangi Baker prepared the Kaitiaki Information and Monitoring Framework Project report. The aim of the project was to develop information and a monitoring framework capable of utilising

existing, and generating new knowledge, to support kaitiaki monitoring activities. The objectives are kaupapa based and in accordance with our tikanga. The report promoted an outcome giving iwi authority over resource management and decision making informed by iwi knowledge. Iwi members participated in interviews on mahinga kai and attended workshops, and our Taiao Committee reviewed existing information generated on the health of freshwater and mahinga kai.

One of the outcomes promoted the implementation of an individual iwi owned kaitiaki framework and another recommended the six mana whenua of Te Upoko-o-te-ika-a-Māui adopt the Ātiawa ki Whakarongotai framework as a policy to guide GWRC working with Mātauranga Māori. We commend Mahina-a-rangi, Taiao consultants and advisors, Kaitiaki monitors and iwi members for their amazing work to develop this unique framework.

In August 2018, an independent contract agreement between the Director-General of Conservation, Te Papa Atawhai and Ātiawa ki Whakarongotai Charitable Trust was successfully negotiated to establish a marine mammal stranding protocol. The basis of this agreement relied on records dating back to the 1940's identifying approximately 60 stranding incidents of whales and dolphins within our rohe. We are very proud to secure the services of Jordan Housiaux as our Project Manager for the three-year staged project, including Year 1 Kohikohi, Year 2 Rangaranga and Year 3 Whakahāngai.

Asset Holdings Limited

Ātiawa ki Whakarongotai Holdings Limited continues to provide a valuable investment to the Trust by resourcing our office administration and providing a facility to operate out of as the mandated iwi organisation. The AHC has also provided additional financial assistance in support of the Treaty Claims delegation and initiated negotiations to secure the former Department of Conservation site in Parata Street, Waikanae.

We acknowledge the services of Bill Carter, Cherie Seamark and Russell Spratt in support of the CFRT Business Plan and funding application, and for their stewardship as Directors.

Ngā Kanohi Kitea Iwi Health Research Project

Kiri Parata was successful with her 18-month research project application and in August 2018 the Health Research Council (HRC) confirmed a grant of \$199,296.00 had been approved for the Ngā Kanohi Kitea Iwi Health Research Project. This project has also created the provision for a Research Assistant and for the Trust to assist managing the project budget through a MoU.

Takutai Moana (MACA) Application

In March 2018, our counsel Te Rangimārie Williams filed a Notice of Intention to Appear on the Muaūpoko Iwi Application on behalf of Ātiawa ki Whakarongotai. The Notice was filed with the Wellington High Court because of the area of interest identified by Muaūpoko which overlaps our recognised mana whenua rohe. The Trust thanks Te Rangimarie for her professional expertise and legal advice. The work

undertaken to support our Takutai Moana application has been resourced through the Ministry of Justice. The Trust will consider the appointment of a Project Manager as the scope of this work increases.

Ātiawa ki Whakarongotai Treaty Claims Committee

Last year the Trust reported our intention to provide administrative assistance to the 17 Ātiawa ki Whakarongotai claimants involved in the Porirua ki Manawatū inquiry. The petition to assist our iwi claimants came from Paora Ropata who passed in 2019, but very proud of his influence to whakamana our iwi, ka oho ake te aroha o te iwi ki a koe e te rangatira. I also want to acknowledge the Asset Holding Company for providing a \$5,000 grant to assist with the resourcing of a comprehensive Business Plan and funding application to secure client status with Crown Forestry Rental Trust (CFRT). This is a very difficult status to secure and ultimately requires an excellent reputation and proven financial management and accountability.

In August 2018, the Trust submitted an application to become an Approved CFRT Client. The Trust was formerly notified by the Chief Executive of CFRT on 16 August 2018, that Ātiawa ki Whakarongotai Charitable Trust had gained Approved Client status. Acknowledgement must be made in particular to Tai Ahu and Mahina-a-rangi Baker for their expertise and perseverance to complete this comprehensive element of work, assisted by your Executive committee members.

In September 2018, CFRT granted approval for a maximum operations funding grant of \$86,757.00 to the Trust for the period between 20 September 2018 and 31 March 2019. This claims operations contract was signed on 14 January 2019, but the Trust proceeded with the recruitment and resourcing of two claims co-ordinator roles until this contract was signed and the grant received. As a consequence of this funding, Ātiawa ki Whakarongotai was able to provide significant funding to support our iwi members and claimants through a new communications strategy and by supporting iwi costs associated with travel, catering, venue hire and accommodation.

The Ātiawa ki Whakarongotai Treaty Claims Committee has been actively involved since their inception under the Trusts delegation policy and Terms of Reference adopted in October 2018. The original membership of this Committee included Kiri Rikihana, Rāwhiti Higgott, Hohepa Potini, Damian Parata, Ben Ngaia, Matiu Baker, Kirsten Hapeta, Russell Spratt, George Jenkins, Tihema Baker and André Baker.

The Claims Committee has been an important link for our two claims co-ordinators, Reina Solomon, Kaitauhere and Rewa Morgan, Kaituarā, who have provided invaluable support to iwi members and claimants since they were contracted in November 2018. The Trust applauds all individual witnesses who presented their Briefs of Evidence to the Waitangi Tribunal during the Ātiawa ki Whakarongotai phase of the Porirua ki Manawatū inquiry. The engagement of our iwi in all claims related matters has been a very successful and important partnership, reflective of the positiveness and appreciation expressed by all involved including the Waitangi Tribunal, legal Counsels and our funders CFRT. He mihi aroha ki a tātou.

Finance

The financial management and accountability of Trust contracts, grants and service agreements has again been ably managed by Treasurer Kara Kearney. Kara has been acknowledged by CFRT for the quality and accuracy of reporting on claims income and expenditure. A new reporting package was adopted by the Trust in 2019 and this is reflected in the presentation of the Trusts statement of financial performance in 2018/2019.

The Trust wrote to the Marae Reservation Trustees in 2018, requesting a financial report in support of the annual proportional payment by the Trust for marae insurance. This action was taken on advice to protect Trust and Asset Holding Company liabilities. Unfortunately, there has been no progress so this matter has led to the Trust filing an application with Te Kooti Whenua Māori on behalf of all beneficiaries seeking adherence to the provisions of Te Ture Whenua Māori Act 1993. The Trust will continue to pursue the accountability of charitable distributions to our marae to ensure we are fulfilling our obligations to our beneficiaries and registered iwi members.

Te Hunga Rangatahi

In November 2018, Kea Kea Rikihana on behalf of our rangatahi leadership, submitted a proposal to the Trust requesting support for 15 rangatahi and 5 pakeke to attend a Hui Rangatahi at Owae Marae in Waitara. Our rangatahi were aged between 15-18 years and in their words 'we're eager to return to where it all began'. The wānanga exchanges at Whakarongotai and Owae have become an important connection for our future leadership and this network has been strengthened. The wānanga objectives were to:

- Strengthen identity and sense of belonging
- Establish a stronger connection to the land and the people
- Be more informed of what is happening with Ātiawa, hapū and the marae
- Share positive experiences
- Enhance understanding and knowledge of Te Ātiawa kawa and tikanga
- Increase awareness on wāhi tapu, history and key events
- Strengthen pride of belonging to Te Ātiawa iwi

The Trust endorsed the tono and assisted te hunga rangatahi with koha, travel, kai and petrol. By all accounts the exchange was very successful and has set the benchmark for future wānanga. He mihi tautoko ki te roopu whakahaere o tēnei kaupapa, Kea Kea Rikihana, Waimatao Ropata, Josh Housiaux and Jeremy Gerretzen.

The Trust also received recognition for enabling rangatahi from Kāpiti College attend Matatini 2019.

Te Hunga Kaumātua

Finally, it is appropriate to conclude this year's report by remembering and acknowledging our kaumātua. In November 2018, the Trust endorsed a proposal He Waka Eke Noa, developed by Rawhiti Higgott and Janine Davis to include our kaumātua attending Matatini 2019 in Te Whanganui-a-Tara. Kristie and Morgan successfully project managed this kaupapa and created a memorable whānau, hapū and iwi experience, and in particular extended our aroha to our kaumātua. Tumeke Roopu extended their appreciation by presenting a taonga complimented by this kōrero, "ko te mea nui ki au nei ko te matemateaone aroha atu teetahi ki teetahi, engari, i te aroha noa iho". Nō reira, kei ngā pukenga o ngā korero tuku iho me ngā pupuri kōrero ā te iwi o Ātiawa ki Whakarongotai, he aumihi tēnei ki a koutou.



(A Taongā from Tumeke Roopu)

On behalf of Ātiawa ki Whakarongotai Charitable Trust, I recommend the adoption of the Annual Report for 2018/2019.

Nā reira, Kia Piki Te Ora,

A handwritten signature in blue ink, appearing to read 'André Baker', on a white background.

André Baker
Chairman

FINANCIAL REPORT

Ātiawa ki Whakarongotai Charitable Trust

Performance Report

For the year ended
31 March 2019

Contents


	Page
Non-Financial Information:	
Entity Information	1
Statement of Service Performance	2
Financial Information:	
Statement of Financial Performance	3
Statement of Financial Position	4
Statement of Cash Flows	5
Statement of Accounting Policies	6
Notes to the Performance Report	7
Independent Review Report	14

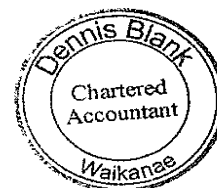
Ātiawa ki Whakarongotai Charitable Trust

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
31 March 2019

Legal Name of Entity: *	Ātiawa ki Whakarongotai Charitable Trust
Type of Entity and Legal Basis (if any): *	Trust and Registered Charity
Registration Number:	CC45036
Entity's Purpose or Mission: * Ko Te Ātiawa no runga i te rangi Ko te toki te tangatanga i te ra Taringa mango, ko te kete nge Ue ha! Ue ha! Since 2005, this Trust has been the mandated body to speak on matters affecting the collective interest of Nga Uri o Te Ātiawa ki Kapiti. The Trust continues to develop its capability to provide support to Nga Uri o Te Ātiawa ki Kapiti on political, social, cultural, economic and environmental kaupapa.	
Entity Structure: * The current structure for Ātiawa ki Kapiti comprises the Trust, Ātiawa ki Whakarongotai Asset Holding Company Limited ("AKWL") and Wharekohu Fisheries Limited ("WFL"), both of which are 100% owned subsidiary companies of the Trust. This structure was effectively developed from the framework offered by the Maori Fisheries Act 2004. The current structure is one where the Trust is the ultimate owner/kaitiaki and governing body for all assets and activities of the Trust.	
Main Sources of the Entity's Cash and Resources: * The main source of income is through external contracts.	
Main Methods Used by the Entity to Raise Funds: * An annual grant from Ātiawa ki Whakarongotai Holdings Limited.	
Entity's Reliance on Volunteers and Donated Goods or Services: * The Trustees provide voluntary time in regards to the Trust, there is however an understanding that the Trustees are paid an honorarium based on hui attendance.	
Contact details	
Physical Address:	11 Elizabeth Street Waikanae
Postal Address:	PO Box 509 Waikanae S250
Phone/Fax:	04 293 1538
Email/Website:	http://teatiawakapiti.co.nz/
	Te Atiawa ki Kapiti



Atiawa ki Whakarongotai Charitable Trust

Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended
31 March 2019

Description of the Entity's Outcomes*:

The principles of Atiawa ki Whakarongotai are guided by the words "He Kororia ki te Atua; He Maungarongo i te whenua: He whakaaro pai ki nga tangata katoa" and include:

- The preservation and protection of the spiritual well-being of the Members of Atiawa ki Whakarongotai; and
- The preservation of the dignity and integrity of the Members of Atiawa ki Whakarongotai; and
- The advancement of the Members of Atiawa ki Whakarongotai through the development of their social, cultural, economic and educational aspirations through competent leadership and effective, efficient and totally accountable management of their commercial and non-commercial collective resources.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Actual*
	This Year	Last Year
Manaakitanga Promote and fund Rangatahi hui and initiatives (2 per year)	5	5
Whanaungatanga Increase registration database membership (25 per year)	41	Unknown
Kotahitanga Increase recipients of our monthly email panui 25 per year	17	Unknown

Additional Output Measures:

Communications

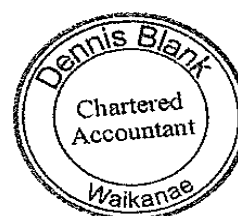
Establish a communications strategy to promote and celebrate Te Āti Awatanga, to ensure that effective communication channels are in place with our people and associated Te Āti Awa entities.

Relationships

To develop and foster strategic relationships

To confirm and strengthen our identity

The Trust is committed to strengthening our internal communication channels with iwi members and entities.



Ātiawa ki Whakarongotai Charitable Trust

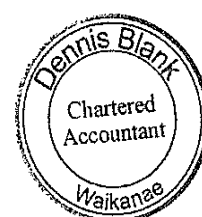
Statement of Financial Performance

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

For the year ended

31 March 2019

	Note	Actual* This Year \$	Actual* Last Year \$
Revenue			
Donations, fundraising and other similar revenue*	1	52,280	32,460
Fees, subscriptions and other revenue from members*		-	-
Revenue from providing goods or services*	1	252,012	207,247
Interest, dividends and other investment revenue*	1	523	418
Other revenue	1	25,515	9,015
Total Revenue*		330,329	249,141
Expenses			
Expenses related to public fundraising*		-	-
Volunteer and employee related costs*	2	44,776	43,675
Costs related to providing goods or services*	2	255,150	172,567
Grants and donations made*	2	6,350	3,976
Other expenses	2	2,304	1,922
Total Expenses*		308,579	222,140
Surplus/(Deficit) for the Year*		21,750	27,000



Ātiawa ki Whakarongotai Charitable Trust

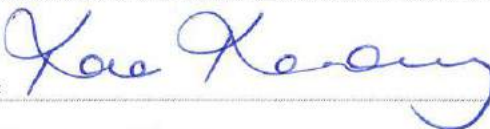
Statement of Financial Position

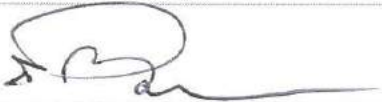
"What the entity owns?" and "What the entity owes?"

As at
31 March 2019

	Note	Actual* This Year \$	Actual* Last Year \$
Assets			
Current Assets			
Bank accounts and cash*	3	155,719	165,261
Debtors and prepayments*	3	101,035	74,331
Investments	3	75,000	-
Total Current Assets		331,753	239,592
Non-Current Assets			
Property, plant and equipment*	4	1,662	2,235
Total Non-Current Assets		1,662	2,235
Total Assets*		333,415	241,827
Liabilities			
Current Liabilities			
Creditors and accrued expenses*	3	47,675	21,048
Unused donations and grants with conditions*	3	43,212	-
Total Current Liabilities		90,887	21,048
Total Liabilities*		90,887	21,048
Total Assets less Total Liabilities (Net Assets)*		242,529	220,779
Accumulated Funds			
Accumulated surpluses or (deficits)*	5	242,529	220,779
Total Accumulated Funds*		242,529	220,779

This performance report has been approved by the Trustees, for and on behalf of Te Ātiawa ki Whakarongotai Charitable Trust:

Date: 24.9.2019
 Signature: 
 Name: Kara Kearney
 Position: Trustee

Date: 24.9.2019
 Signature: 
 Name: ANDRÉ BAKER
 Position: CHAIRMAN, TRUSTEE



Ātiawa ki Whakarongotai Charitable Trust

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
31 March 2019

	Actual* This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	52,280	32,460
Receipts from providing goods or services*	303,198	176,363
Interest, dividends and other investment receipts*	523	252
Net GST	759	9,488
Cash was applied to:		
Payments to suppliers and employees*	290,064	209,002
Donations or grants paid*	550	8,336
Net Cash Flows from Operating Activities*	66,146	1,225
Cash flows from Investing and Financing Activities*		
Cash was applied to:		
Payments to acquire property, plant and equipment*	688	1,870
Payments to purchase investments*	75,000	-
Net Cash Flows from Investing and Financing Activities*	(75,688)	(1,870)
Net Increase / (Decrease) in Cash*	(9,542)	(645)
Opening Cash*	165,261	165,906
Closing Cash*	155,719	165,261
This is represented by:		
Bank Accounts and Cash*	155,719	165,261



Ātiawa ki Whakarongotai Charitable Trust

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
31 March 2019

Basis of Preparation*

Ātiawa ki Whakarongotai 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 of 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.

Goods and Services Tax (GST)*

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST. In addition, during the 2019 financial year the Trust received funding from Crown Forestry Rental Trust (CFRT). CFRT transactions do not contain GST due to CFRT not being required to account for GST as the nature of their activities, funding or reimbursing claimants their expenditure relating to the presentations and negotiations of claims before the Waitangi Tribunal, does not meet the definition of Goods and Services in Section 2 of the GST tax Act 1985. Funding received by claimants is by definition not subject to GST.

Income Tax

Ātiawa ki Whakarongotai Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Grants

Grants received are included in operating revenue. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied.

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.

Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

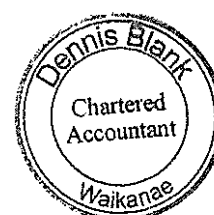
Plant and Equipment

Plant and Equipment are recorded at cost less accumulated depreciation. Assets are depreciated over their estimated useful lives on a diminishing value basis. The estimated useful lives of the assets are:

Office Equipment	2 years
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Changes in Accounting Policies*

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



Ātiawa ki Whakarongotai Charitable Trust

Notes to the Performance Report

For the year ended
31 March 2019

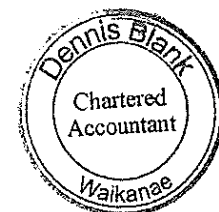
Note 1: Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Te Ātiawa ki Whakarongotai Holdings Limited	48,500	32,310
	Koha	1,780	150
	Te Puni Kōkiri	2,000	-
	Total	52,280	32,460

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Crown Forestry Rental Trust	56,136	-
	Environmental Consultancy	15,525	26,352
	Greater Wellington Regional Council	73,825	74,933
	Health Research Grant	34,292	16,290
	Kapiti Coast District Council	43,365	58,772
	M2PP	16,668	8,696
	Other Revenue	12,200	22,206
	Total	252,012	207,247

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	523	418
	Total	523	418

Revenue Item	Analysis	This Year \$	Last Year \$
Other revenue	Other Revenue	25,515	9,015
	Total	25,515	9,015



Ātiawa ki Whakarongotai Charitable Trust

Notes to the Performance Report

For the year ended
31 March 2019

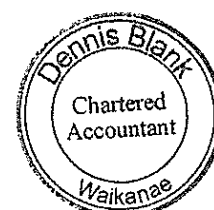
Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year	Last Year
		\$	\$
Volunteer and employee related costs	ACC	103	112
	Honorarium	4,596	2,040
	Salaries and Wages including Kiwisaver	40,076	41,523
	Total	44,776	43,675

Expense Item	Analysis	This Year	Last Year
		\$	\$
Costs related to providing goods or services	Administration Costs	26,562	29,013
	Consultancy	134,388	128,711
	Crown Forestry Rental Trust	56,136	-
	Other Contract Costs	38,064	14,842
	Total	255,150	172,567

Expense Item	Analysis	This Year	Last Year
		\$	\$
Grants and donations made	Koha	6,350	3,976
	Total	6,350	3,976

Expense Item	Analysis	This Year	Last Year
		\$	\$
Other expenses	Audit Review Fee	1,043	1,400
	Depreciation	1,261	522
	Total	2,304	1,922



Ātiawa ki Whakarongotai Charitable Trust

Notes to the Performance Report

For the year ended
31 March 2019

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Petty Cash	255	255
	ANZ Cheque Account	64,119	83,064
	ANZ 02 Account	77,652	77,711
	ANZ 10 Account	9,564	4,231
	ANZ 29 Account	4,129	1
	Total	155,719	165,261

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	85,657	70,622
	Other receivables	11,136	-
	Prepayments	3,931	3,571
	Withholding Tax	311	138
	Total	101,035	74,331

Asset Item	Analysis	This Year \$	Last Year \$
Investments	Short term deposits	75,000	-
	Total	75,000	-

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	39,905	16,792
	Accrued expenses	6,220	1,400
	GST Payable	1,550	2,856
	Total	47,675	21,048

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income in advance	43,212	-
	Total	43,212	-



Ātiawa ki Whakarongotai Charitable Trust

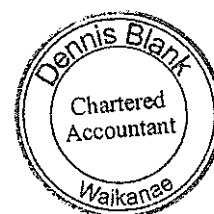
Notes to the Performance Report

For the year ended
31 March 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*
Office equipment*	2,235	688	-	1,261	1,662
Total	2,235	688	-	1,261	1,662

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Office equipment*	887	1,870	-	522	2,235
Total	887	1,870	-	522	2,235



Ātiawa ki Whakarongotai Charitable Trust

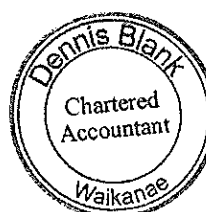
Notes to the Performance Report

For the year ended
31 March 2019

Note 5: Accumulated Funds

This Year		
Description*	Accumulated Surpluses or Deficits*	Total*
Opening Balance	220,779	220,779
Surplus/(Deficit)*	21,750	21,750
Closing Balance	242,529	242,529

Last Year		
Description*	Accumulated Surpluses or Deficits*	Total*
Opening Balance	193,779	193,779
Surplus/(Deficit)*	27,000	27,000
Closing Balance	220,779	220,779



Ātiawa ki Whakarongotai Charitable Trust

Notes to the Performance Report

**For the year ended
31 March 2019**

Note 6 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (2018; nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (2018; nil)



Ātiawa ki Whakarongotai Charitable Trust
Notes to the Performance Report
For the year ended
31 March 2019

Notes 7-10

Note 7: Other

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

There are no significant grants or donations with conditions which have not been recorded as a liability.

Goods or Services Provided to the Entity in Kind*

Description*	Amount*
Nil	Nil

Assets Used as Security for Liabilities*

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*
Nil	Nil

Note 8: Assets Held on Behalf of Others*

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

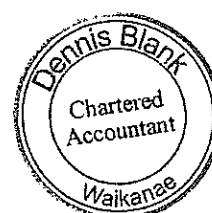
Note 9: Related Party Transactions*

Description of Related Party Relationship*
A Baker (Trustee) is a Director of Te Ātiawa ki Whakarongotai Holdings Limited. The Trust holds 100% of the shares in Te Ātiawa ki Whakarongotai Holdings Limited.
C Seamark (Trustee) is a Director of Te Ātiawa ki Whakarongotai Holdings Limited. The Trust holds 100% of the shares in Te Ātiawa ki Whakarongotai Holdings Limited.

Note 10: Events After the Balance Date*

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)



Te Atiawa ki Whakarongotai Charitable Trust

Performance Report

Year Ended 31 March, 2019

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Trustees and Kaitiaki of the Te Atiawa ki Whakarongotai Charitable Trust

Report on the Performance Report:

I have reviewed the accompanying performance report of the Te Atiawa ki Whakarongotai Charitable Trust which comprise the entity information, the statement of service performance, the statement of financial performance and the statement of cash flows for the year ended 31 March, 2019, the statement of financial position as at 31 March, 2019, and the statement of accounting policies and other explanatory information.

The Responsibility of the Trustees for the Performance Report:

The Trustees are responsible on behalf of the entity 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 Trustees are responsible for the preparation and fair presentation of the performance report which comprises:
 - The entity information; and
 - 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 the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

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

The Assurance Practitioner's Responsibility:

My responsibility is to express a conclusion on the performance report. I conducted my review 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 the International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) (ISRE (NZ)) 3000 (Revised). Those standards require me to conclude whether anything has come to my attention that causes me to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards require that I comply with ethical requirements.

Te Atiawa ki Whakarongotai Charitable Trust

Performance Report
Year Ended 31 March, 2019

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

(continued)

A review of the performance report in accordance with ISRE (NZ) 2400 (Revised) and (ISRE (NZ)) 3000 (Revised) is a limited assurance engagement. I will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on my judgement, including identifying areas where the risk of material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards of Auditing (New Zealand) and ISAE (NZ)) 3000 (Revised). Accordingly, I do not express an audit opinion on the performance report.

Other than in my capacity as assurance practitioner I have no other relationship with, or interests in, the Te Atiawa ki Whakarongotai Charitable Trust.

Conclusion:

Based on my review, nothing has come to my attention that causes me to believe that:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are not suitable;
- (b) the performance report on pages 1 to 13 does not present fairly, in all material respects,
 - The financial position of the Te Atiawa ki Whakarongotai Charitable Trust as at 31 March, 2019, and of its financial performance, and cash flows for the year then ended; and
 - The entity information and service performance or the year then ended;

In accordance with Public Benefit Entity Simple Reporting – Accrual (Not-For-Profit).



Dennis Blank CA
Assurance Practitioner
27 September, 2019
Waikanae



TAIAO UNIT REPORT

– 1 APRIL 2018-31 MARCH 2019

Report structure

On the 30th of June 2019, Ātiawa ki Whakarongotai Charitable Trust launched ‘Whakarongotai o te moana, Whakarongotai o te wā’ their Kaitiakitanga Plan for the iwi. Whilst this launch sits outside the reporting term for this Annual Report, it’s structure will be utilised for this Annual Report, so as to be consistent with the kaupapa tuku iho as set out in the plan. This Annual Report therefore comprises three components which each report on Te Taiao, and the Trust’s work to uphold each of our six key kaupapa, and to implement the priorities the iwi has in regards to those kaupapa

Key Kaupapa: Whakapapa and Wairua

‘We maintain our way of life as Ātiawa ki Whakarongotai’

‘The environment is a place that supports healthy wairua of the people. It is clean, calm, safe and conflict free.’

Te Taiao is a unit of personnel who work collaboratively to undertake our kaitiakitanga responsibilities in relation to the rohe of Ātiawa ki Whakarongotai. This work supports our ability to maintain our way of life and our whakapapa connections to the environment and one another.

For this reporting period Te Taiao has been supported by the following team of personnel which comprise one full-time equivalent role:

- Mahina-a-rangi Baker; Pou Takawaenga Taiao, Environment Manager
- Te Rangimārie Williams; Environmental Consultant
- Jordan Housiaux; Monitoring and Research Support
- Reina Solomon; Responsiveness Support
- Les Mullen; Monitoring support

‘Responsiveness’ is a key service Te Taiao provides on behalf of the Trust which involves dealing with a high regular influx of requests for engagement for all manner of matters that relate to the environment. We average five requests for engagement a day. In order to uphold our whakapapa connection to our rohe, and to ensure that the wairua of our people, the wider community and the environment are protected, we have to carefully prioritise how we expend our time and resource.

This report is an attempt to summarise the key matters that Te Taiao have engaged with through the reporting year.

Key Kaupapa: Mana and Māramatanga

‘Decision-making is informed by iwi knowledge’

‘People are able to live their lives in the rohe of Ātiawa ki Whakarongotai in harmony with te taiao.’

As part of our Kaitiakitanga Monitoring Programme we have started to monitor our relationships with various partner organisations in accordance with our reporting tool, ‘Ko te mana, ko te māramatanga.’ (See Figure 1 below). This tool assesses the ability of organisations across their various functions to work in partnership with us to ensure that the values of mana and māramatanga are upheld.

As shown below in Figure 1, the Department of Conservation scores well, whereas both Heritage and Greater Wellington Regional Council score poorly. It is also notable that most organisations with the exception of Heritage, do well in their regulatory functions to recognise and provide for our knowledge and input into decision-making, whereas across the board there is a failure to involve us in financial planning. This supports a general theme across our relationships with organisations where they may show intent to work with mana whenua, but fail to acknowledge and plan for the resourcing needs this creates for us.

As noted in our assessment of our relationships with various partner organisations, a central function of Te Taiao is to respond to the regular resource consent and archaeological authority applications that we receive. Responding to these applications and influencing their outcomes to ensure that activities undertaken in our rohe are consistent with our values is a key way in which we exercise our mana whenua in our rohe

- Te Taiao responded to 78 resource consent applications in the reporting year.
- Te Taiao responded to five archaeological authority applications in the reporting year.
- Te Taiao produced a total of 38 full Mana Whenua Assessments (CIA) in response to either resource consents or other activities that involved statutory requirements to engage with mana whenua.
- The following 11 resource management projects either identified Ātiawa ki Whakarongotai as an affected party or had other statutory triggers which required in depth engagement to determine appropriate outcomes:
 - Greater Wellington Regional Council Global Flood Protection Consent
 - Waikanae Downs Development Sewerage system consent
 - Kāpiti Coast District Council Tradewaste Bylaw
 - Ruapehu Street subdivision
 - Kenakena Stormwater consent
 - Queen Elizabeth Park Management Plan
 - Tieko Street subdivision
 - Transmission Gully
 - Manchurian Wild Rice invasive species control project
 - Waikanae Golf Club water takes
 - Goodmans Waikanae River crossing

Figure 1: 'Ko te mana, Ko te māramatanga'. Organisational audit of our partners ability to ensure we uphold our mana and māramatanga.

ORGANISATION	Kāpiti Coast District Council	Greater Wellington Regional	Department of Conservation	Heritage Pouhere Taonga
Governance and Leadership	<p><i>Council decision-making</i></p> <p>KIA WHAKAPAI</p> <p><i>Ability to inform, but no ability to determine decision-making.</i></p>	<p><i>Council decision-making</i></p> <p>KĀORE I TE TIKA</p> <p><i>No formal mechanism to inform or determine decision-making</i></p>	<p><i>New Zealand Conservation Authority</i></p> <p>KĀORE I TE TIKA</p> <p><i>No formal relationship to this body.</i></p>	<p><i>HZNPT Board</i></p> <p>KĀORE I TE TIKA</p> <p><i>No formal relationship to this body.</i></p>
	<p><i>Committees</i></p> <p>KIA WHAKAPAI</p> <p><i>No ability to determine determined decision-making.</i></p>	<p><i>Committees</i></p> <p>KIA WHAKAPAI</p> <p><i>Ability to inform and determine decision-making on one Committee, but inadequate resource to properly service this role.</i></p>	<p><i>Wellington Conservation Board</i></p> <p>KĀORE I TE TIKA</p> <p><i>No iwi representative on this Board</i></p>	<p><i>Māori Heritage Council</i></p> <p>KĀORE I TE TIKA</p> <p><i>No formal relationship to this body.</i></p>
Regulation	<p><i>District Plans</i></p> <p>KĀORE I TE TIKA</p> <p><i>Total failure of KCDC to ensure District Plan is informed by mana whenua knowledge.</i></p>	<p><i>Regional Plans</i></p> <p>TIKA</p> <p><i>Active role in informing, decision-making and resource to participate.</i></p>	<p><i>Supporting iwi rāhui</i></p> <p>TIKA</p> <p><i>Efforts at the Ministerial level to consider and enact support for Māori methods of regulation.</i></p>	<p><i>Statements of General Policy</i></p> <p>KĀORE I TE TIKA</p> <p><i>Any involvement in the development of policy is triggered through deficiencies of existing policy and there is no resourcing provided to inform or participate in the determining of policy.</i></p>

	<p><i>Resource consent assessment</i></p> <p>TIKA</p> <p><i>Consenting informed by mana whenua knowledge with opportunity to exercise authority.</i></p>	<p><i>Resource consent assessment</i></p> <p>TIKA</p> <p><i>Consenting informed by mana whenua knowledge with opportunity to exercise authority.</i></p>	<p><i>Wildlife Authority and Permits</i></p> <p>KIA WHAKAPAI</p> <p><i>Whilst there are good opportunities to inform and determine decisions there is never adequate resourcing to engage to the level required.</i></p>	<p><i>Archaeological Authorities</i></p> <p>KĀORE I TE TIKA</p> <p><i>Significant repeated issues with the processing of archaeological authorities through the involvement of staff that lack competence to inform the process appropriately.</i></p>
Infrastructure and Asset Management	<p><i>Infrastructure Strategy</i></p> <p>KĀORE I TE TIKA</p> <p><i>Limited ability to inform Infrastructure Strategy</i></p>	<p><i>Infrastructure strategy</i></p> <p>KĀORE I TE TIKA</p> <p><i>Limited ability to inform Infrastructure Strategy</i></p>	<p><i>Conservation Management Strategy</i></p> <p>TIKA</p> <p><i>Genuine efforts to ensure mana whenua input into decision-making and inform how other submissions might determine outcomes.</i></p>	<p><i>List and Landmark List</i></p> <p>KIA WHAKAPAI</p> <p><i>Offers for us to inform Heritage lists, but no recognition that we hold no resource to undertake this process, no recognition that lodgement on lists has repeatedly failed the protection of our waahi tapu, general lack of confidence in the competency of Heritage to engage, and no steps of active protection taken by Heritage.</i></p>
	<p><i>Park Management</i></p> <p>TIKA</p> <p><i>Genuine efforts to ensure that mana whenua have opportunities exercise authority in relation to Park Management</i></p>	<p><i>Park Management</i></p> <p>KIA WHAKAPAI</p> <p><i>Ability to have input into the development of Park Plans, but not to determine outcomes.</i></p>	<p><i>Conservation Management Plans</i></p> <p>TIKA</p> <p><i>Resourced relationship agreements that provide for active involvement in decision-making that genuinely reflects partnership</i></p>	

Financial Planning	<p>Long Term Plan</p> <p>KIA WHAKAPAI</p> <p><i>Whilst significant gains to include mana whenua in workshopping, they ultimately cannot determine decision-making.</i></p>	<p>Long Term Plan</p> <p>KĀORE I TE TIKA</p> <p><i>Attempts by staff to author LTP submissions on our behalf without our knowledge or consent. No support from Council to engage.</i></p>		
	<p>Annual Plan</p> <p>KĀORE I TE TIKA</p> <p><i>No involvement in Annual Planning.</i></p>	<p>Annual Plan</p> <p>KĀORE I TE TIKA</p> <p><i>No involvement in Annual Planning.</i></p>		
OVERALL	<p>KIA WHAKAPAI</p> <p><i>Specific aspects of Councils work that can resource mana whenua involvement tends to reflect partnership well, whereas there are critical areas that fail to properly engage mana whenua involvement at the right level.</i></p>	<p>KĀORE I TE TIKA</p> <p><i>Whilst Council are able to achieve a partnered approach through aspects of their regulatory functions, there are significant issues particularly in relation to mana whenua involvement with strategic and financial decision-making which compromise any ability to achieve throughout the relationship as a whole</i></p>	<p>Local scale: TIKA</p> <p><i>Whilst the regional and national scale of the organisation fail to provide for direct involvement as mana whenua, at the local scale within our rohe, DOC uses the best of their resource and organisation to achieve genuine partnership.</i></p>	<p>KĀORE I TE TIKA</p> <p><i>Significant systemic failure on the part of Heritage to uphold their Treaty and partnership responsibilities to the extent that they have become a key focus in our Waitangi Tribunal process and will require the iwi to consider a long-term strategy for addressing their legal obligations in relation to heritage values in our rohe.</i></p>

KEY

TIKA: Decision-making is informed by mana whenua knowledge. Mana whenua have authority over natural resource management to the extent that they are part of its governance, can determine decision-making and are resourced to do so.

KIA WHAKAPAI: Decision-making is informed by mana whenua knowledge. However, mana whenua don't have adequate authority over natural resource management in that they are not part of its governance, cannot determine decision-making and they are not adequately resourced.

KĀORE I TE TIKA: Decision-making isn't informed by mana whenua knowledge. Mana whenua don't have adequate authority over natural resource management in that they are not part of its governance, cannot determine decision-making and they are not adequately resourced.



ĀTIAWA KI WHAKARONGOTAI

Key Kaupapa: Te Ao Tūroa and Mauri

'The natural order and balance of the environment is maintained to support the security of people who rely upon it.'

'Land, waterways and mahinga kai are clean and free of pollutants'

Te Taiao now regularly monitor our local arawai for the health of our water and watercress, and to assess the abundance of tuna. Both watercress and tuna were identified as highly significant mahinga kai species for our people in the 2018 Iwi Member Survey. Below are some key results of the 2019 monitoring round.

Site	E. coli parts/100mL
Limit:	>273
Kakariki Control	1414
Kakariki Test	1553
Waimeha Control	184
Waimeha Test	148
Waikanae Control	66
Waikanae Test	72
Mazengarb Stream	16000
Wharemauku Control	49
Wharemauku Test	39
Kiwi Road	920
Whareroa Control	61
Whareroa Test	80

Table 1. *E.coli* levels in water

E.coli is an indicator of contamination in water or food that can cause severe gastro illnesses including vomiting, diarrhoea, and stomach cramping. *E.coli* is spread through faeces of animals or humans in waterways.

Based on our monitoring, the Kakariki Stream, Mazengarb Stream, and the Kiwi Road tributary to the Wharemauku Stream, all pose a significant risk to human health, and contact with these waterways should be avoided.

*Limits are based on Edmonds & Hawke, 2004**

Table 2. Campylobacter and *E.coli* levels in watercress

Campylobacter is another bacteria that is spread through the faeces of animals and humans, but any presence at all can cause severe gastro illnesses. Young children and elderly people are especially vulnerable. Watercress gathered from both the Wharemauku and Whareroa streams was detected to have campylobacter present. Watercress should therefore not be gathered or consumed from these two streams until further notice.

ite	Campylobacter	E. coli parts/gram
Limit:	Any presence	>100
Kakariki Control	No watercress found	
Kakariki Test	No watercress found	
Waimeha Control	Not Detected	<3
Waimeha Test	Not Detected	<3
Waikanae Control	Not Detected	75
Waikanae Test	Not Detected	<3
Mazengarb Stream	Not Detected	<3
Wharemauku Control	Detected	15
Wharemauku Test	Detected	<3
Kiwi Road	Not Detected	<3
Whareroa Control	Detected	43
Whareroa Test	Detected	23

Limits based on Edmonds & Hawke 2004

Table 3. Tuna Abundance

Arawai	Score
Kakariki	Pai
Waimeha	Pai
Waikanae	Pai
Mazengarb	Pai
Wharemauku	Ehara i te pai
Kiwi Road	Ehara i te pai
Whareroa	Ehara i te pai

Tuna abundance was determined by placing a net overnight, and gathering in the morning. The Ātiawa Taiao Unit deems the quality of mahinga kai of our water bodies as 'Pai/Good' if there are four or more tuna present in the net, and 'Ehara i te pai/Poor' if there are less than four, or no tuna in the net.

Based on our monitoring, the Wharemauku, Kiwi Road, and Whareroa waterways all scored poor for tuna abundance, whilst the Kakariki, Waimeha, Waikanae, and Mazengarb streams satisfied the abundance score.

Table 4. Overall Arawai Health Score

When combining the results of the water, watercress, and tuna abundance monitoring results, we can determine an overall health score for our arawai. If a waterway scored in the "red zone" of any of the above tables, it is immediately scored as "Ehara i te pai/Poor". Only waterways that have remained in the "green zone" for all of our monitoring results scores an overall grade of "Pai/Good".

Arawai	Score
Kakariki	Ehara i te pai
Waimeha	Pai
Waikanae	Pai
Mazengarb	Ehara i te pai
Wharemauku	Ehara i te pai
Kiwi Road	Ehara i te pai
Whareroa	Ehara i te pai

ĀTIAWA KI

WHAKARONGOTAI CHARITABLE TRUST

TE KARANGA - CLAIMS PROJECT ANNUAL REPORT

Reina Solomon, Kaitauhere & Rewa Morgan, Kaituarā

E te whānau, tēnā rā koutou katoa,

2019 has been a very intense and challenging time for this kaupapa and all of our whānau who attended and participated in giving evidence and hosting the three hearing weeks from August 2018 to February 2019. Much has been achieved in this time, however much remains to be done.

As this year draws to a close the claims team would like to extend our gratitude on behalf of the Trust to the many participants and supporters who contributed to the success of these significant events for our iwi. Ka nui te mihi ki a koutou katoa.

TE TAKE - TE ĀTI AWA/NGĀTI AWA HEARINGS PHASE

In September 2018 the Trust successfully secured funding from Crown Forestry Rental Trust (CFRT) to support Ātiawa ki Whakarongotai claimant groups to participate in the Wai 2200 Porirua ki Manawatū District Inquiry. This funding included resource to appoint two dedicated claims personnel to manage and administer this mahi with claimant groups, legal counsel, the Waitangi Tribunal, and CFRT. Reina Solomon and Rewa Morgan were appointed to these positions in November 2018.



The claims team assisted claimant groups and tangata whenua witnesses to prepare evidence and presentations for the Waitangi Tribunal inquiry.

The claims team also organised the first two hearing weeks with the support of the Claims Committee and a whānau working group of volunteers. Both of the hearing weeks were characterised by a different set of unique challenges. However, the success of each of the hearing weeks can be measured by the high attendance and involvement of Te Ātiawa whānau with an average of 100 – 150 people attending each day. Each of these events were highly commended by kaumātua, whānau, The Waitangi Tribunal, and CFRT.

2019 - OVERVIEW

Over 2019 the claims team has facilitated the following activities on behalf of the Trust:

- 3 x Hearing Weeks
 - 22-26 February Whakarongotai Marae
 - 10-12 June Southward Car Museum
 - 22-23 August Waitangi Tribunal Hearing Room
- Financial support for 50 tangata whenua witnesses
- 147 x Claimant and Whānau Hui
- Financial support for whānau to travel and attend:
 - Hearings
 - Whānau Hui
- Accommodation for kaumātua and whānau
- Kāpiti Island Site Visit

At the time of writing this report, the Ātiawa ki Whakarongotai hearings phase is now almost complete with just a few closing submissions remaining to be filed.

The Tribunal has indicated that they have commenced the drafting of a report to present their findings from this phase of the inquiry. We do not yet know when the report will become available however notification will be provided in due course.

The next phase of the Porirua ki Manawātū District Inquiry will be the Ngāti Raukawa hearing phase. This is set to commence in February 2020. The Trust will continue to support the participation of Te Āti Awa in this phase of the inquiry by assisting whānau to attend hearing weeks where possible.



Southward Car Museum Hearing Week 4

We are very grateful for the kind support of a number of groups and organisations:

Waitangi Tribunal	Kāpiti Island Nature Tours
Crown Forestry Rental Trust	Mahara Gallery
Kāpiti Coast District Council	Ngāti Toa Māori Wardens
Greater Wellington Regional Council	Waikanae Museum
Southward Car Museum	Gus Evans Nursery
A.V Services	Oz's Hot Bread Shop



Waitangi Tribunal Hearing Week 5

HE KUPU MIHI

The current contract between CFRT and the Trust will be successfully completed on 30 November 2019, at which time the claims team will have completed their appointed tasks. Reina and Rewa feel very honoured and privileged to have been able to contribute in a small way to this important kaupapa. We wish to acknowledge the Trust for giving us this opportunity. We also wish to offer our thanks and aroha to our wider whānau who have supported us throughout and allowed us to assist them to participate in this kaupapa. We will always treasure the time we have been fortunate to spend with each and every person during this time.

Nā māua ko Rewa me ngā mihi

Reina Solomon and Rewa Morgan

ĀTAWA KI WHAKARONGOTAI

WHĀIA TE MANAAKI:

Manaakitanga and hauora for Te Atiawa ki Whakarongotai

This report covers the period September 2018 – 31 March 2019

The timeframe for the iwi research project is 18 months from September 2018, due for completion by March 2020.

In September 2018 the Trust announced that we'd been successful in a bid for an 18 month health research grant from the Health Research Council of NZ (HRC).

On behalf of the Trust, our whanaunga and Māori health researcher, Kiri Parata, applied for the Ngā Kanohi Kitea Grant. Kiri has led the research project working alongside her sister Kristie, engaging with our iwi to explore notions of **manaakitanga** and its potential impact on hauora.

This has been an opportunity to build on the outcomes and stories that emerged from the first project, *Whāia Te Ahi Kaa: Ahi Kaa and its role in oranga* undertaken in 2014-15.



Kiri presenting the results of Whāia te Ahi Kaa research at Ngā Pae o Te Maramatanga International Indigenous Research Conference, Auckland 2016.

Te Kaupapa

1. Examine manaakitanga – its understanding and use by our people
2. Explore how we express manaakitanga today?
3. Enhancing manaakitanga – look at opportunities for whānau and iwi

During the reporting period the following achievements are noted:

- Establishment of an Iwi Advisory Group for the research project
- Employment of a part time Research Assistant
- Adoption of protocols to manage the recruitment process for iwi participants in the research
- Development of data collection material including consent forms, interview questionnaires, budget and other accountability spreadsheets
- Tuakana-Teina research mentoring
- Recruitment of interview participants
- Completion of approximately half of the interviews by 31 March 2019.

At the time of writing this report (late November) the following outcomes have been achieved, summarised below:

- The completion of all kanohi-ki-te-kanohi interviews
- The Matariki Kai celebration at Whakarongotai Marae where research engagement was undertaken
- The completion of a series of wānanga (focus groups) to test the data collected from whānau interviews
- A one day hui rangatahi at Whakarongotai Marae
- Data analysis – the collation of all ideas from whānau and iwi members
- All progress reporting to HRC, and iwi regularly completed with both the funder and the contract holder expressing satisfaction

The final steps of the research project include:

- Sharing the research findings with whānau, iwi, ART confederation, and other interested parties
- Holding a hui rangatahi in the summer of 2019-2020 where we can draw on and share intergenerational knowledge
- Creating repositories for holding the manaakitanga knowledge and whakaaro that has been shared in the project (thinking creatively about sharing and accessing this information with and by our iwi members)

Our collective responsibilities as an iwi into the future will be:

- Turning ideas about manaakitanga into actions within our homes and on our Marae
- Creating opportunities to share knowledge about manaakitanga across our generations of Te Atiawa iwi

“Manaakitanga starts first in the home. We must awhi our manuhiri and our own whānau first, that way it comes naturally to extend it further to the Marae and beyond” – shared by whānau/iwi member during the research



Sharing stories of how our ancestors and elders would manaaki others and discussing how we can apply these lessons in 2019



Sharing kai as an expression of manaakitanga

Our thanks and acknowledgment to Matua Professor Whatarangi Winiata for reminding us of the prominence of ngā kaupapa tuku iho and the importance of expressing these essential kaupapa in our modern lives in order to maintain hauora/wellbeing.



Matua Professor Whatarangi Winiata describes manaakitanga as:

“behaviour that acknowledges the mana of others as having equal or greater importance than one’s own, [we do this] through the expression of aroha, hospitality, generosity and mutual respect. By displaying manaakitanga we elevate the status of all, building unity through the humility and the act of *arivina*”

Ngā mihi

We’d like to take this opportunity to thank all those whānau and iwi who have contributed to the research project to date. It has been our pleasure and we are very grateful for the thoughtful contributions we’ve received. Watch this space for more exciting outcomes.

Any pātai, please email Kiri Parata – kiri.parata@xtra.co.nz

Ngā mihi whānau, mauri ora, Kiri and Kristie Parata

ĀTIAWA KI WHAKARONGOTAI ASSET HOLDINGS

Report for the year ending 31 March 2019

In what has been a full and active year for our company, we have been able to maintain and to some extent increase support for its agreed objectives while facing a reduction in its income.

Lower return from CRA4 and investments

As will be seen in the annual accounts there has been a sharp drop in both returns from leasing Annual Catch Entitlement and from interest earning bank deposits. The most drastic has been the effect of the agreement for the second year to reduce crayfish catch to rebuild stocks on the south Wairarapa coast. We supported this conservation measure and expect that in the next round commencing 1 April 2020 we will hopefully see an increase. As our most valuable species, crayfish returns are critical to the company's balance sheet. Interest earnings from bank deposits have dropped sharply over the last two years and deposits that were earning up to 5.8 per cent are now re-invested at 3.5 per cent and less.

We have, however, seen the benefit of the steps taken in recent years to work together with other iwi. These are the joint leasing to Sealord of deepseas quota, joint participation with other branches of Atiawa and the limited partnership we enjoy with Port Nicholson Fisheries in the supply and marketing of our crayfish. In the latter case the value of leasing our crayfish quota was increased by nearly 20 per cent by the return from marketing to export. With increasing iwi support Port Nicholson is now the second largest exporter.

Support for Charitable Trust

Our principal outgoing each year is the support we give to the parent Charitable Trust, enabling it to provide the major part of office salaries. In the past year we also provided assistance for part of the insurance policy on the marae buildings, and have supported the Charitable Trust in its hosting of the Waitangi Tribunal hearing.

FMA8

The FMA8 Maori Fisheries Forum brings together the iwi in the west coast between North Taranaki and Wellington and is strongly supported by your iwi. The forum is the major consultative link between iwi in the region and the Ministry of Fisheries, covering customary, recreational and commercial fishing. The FMA8 model is highly regarded as being one of the most active forums in the country. The forum also provides opportunity for discussions between iwi and other Government departments and local authorities.

Pataka Moana

Your company has taken a leading role in the development of the Pataka Moana --- a deepsea area in and north of Cook Strait outside the inshore fishing boundaries of any individual iwi. This entitlement of iwi to extend customary fish take to the deep sea re-affirms historical involvement, and has been recognised and acknowledged by Government. As reported last year this has achieved support without exception from the 25 iwi whose rohe extend from the Mokau river in north Taranaki to Kahurangi Point on the West Coast of the South Island. Fish will be taken under customary permit by trawlers operated by Sealord, a company that is half owned by iwi. It is expected that the first take will be made in October and the fish, which will be stored at Nelson, will be available for tangi and major hui.

TOKM

The role of Te Ohu Kaimoana was set up in 2005 to oversee and facilitate the allocation of fisheries quota to mandated iwi organisations, and to act as a central administrative and advocacy organisation. With the allocation now completed the Maori Fisheries Act is due for a legislative review of its functions and powers. Iwi have completed their review, but Government has dragged the chain in expediting the agreed changes.

Meanwhile TOKM has continued to play a critical role servicing the Maori fishing industry needs for research and advocacy. Atiawa ki Whakarongotai Holdings Ltd has continued to support and participate in TOKM initiatives, such as the annual review of fish species stocks and Government actions in closing off access to fishing areas.

Maori Fisheries Conference

This is an important feature of the involvement of Maori within the New Zealand fishing industry and enables and exchange of views between all Maori fisheries entities, and to review and be part of an increasingly important industry. Maori now own or control more than 40 per cent of the New Zealand fishery.

Parata Street property

We sought and achieved the land-banking of the former Department of Conservation buildings and site in Parata Street, Waikanae. The buildings have exceptional potential for use as offices, meeting rooms, and space for tuition in carving and similar activities for our young people. The Elizabeth street property is past cost-efficient rehabilitation into proper office accommodation. We are hopeful that this opportunity for improvement will not be lost.

Directors

There has been no change in the directorship of the company. As an encouragement to the necessary feature of succession planning, directors have invited three young iwi members to join them as associate directors to attend meetings and to develop an understanding of the company's activities in the wider Maori fisheries sector. The first of these, Ruben Parata, has already taken part in the setting up of the pataka moana and attended this year's Maori Fisheries Conference.

Relationship with Charitable Trustees

From time to time there has been contact with the Charitable Trust to ensure trustees have a full understanding of the company's activity, and to ensure both entities are able to meet fully their separate responsibilities under the Maori Fisheries Act 2004. Directors see and increasing need for more frequent discussions with the Trust.

Statutory Declaration

In accordance with the requirements of the Maori Fisheries Act, the directors of your company declare that no settlement quota or assets were disposed of during the year under review, and that the company holds no financial obligations that would endanger the settlement quota or other assets.

Acknowledgement

I would like to record my appreciation of the support and encouragement provided to the company by my fellow directors, Cherie Seamark and Russell Spratt



ĀTIAWA KI WHAKARONGOTAI

FINANCIAL REPORT

01 October, 2019

Dennis Blank CA
7 Alexander Street
WAIKANAE 5036

Dear Dennis

re: Te Atiawa ki Whakarongotai Holdings Limited
– *Letter of Representation*

This letter of representation is provided in connection with the review of the performance report of Te Atiawa ki Whakarongotai Holdings Limited for the year ended 31 March, 2019 for the purpose of expressing a conclusion as to whether:

- (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 of Te Atiawa ki Whakarongotai Holdings Limited complies with Public Benefit Entity Simple Reporting – Cash (Not-For-Profit) and gives a true and fair view of:

- The entity information for the year then ended; and
- The service performance for the year then ended; and
- The resources and commitments as at 31 March, 2019, and its receipts and payments for the year then ended.

We confirm, to the ***best of our knowledge and belief***, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Performance Report

- We have identified outcomes and outputs, including quantifying the outputs to the extent practicable that are relevant, reliable, comparable and understandable, for the evaluation of the service performance of the entity.
- We have fulfilled our responsibilities on behalf of the entity, as set out in the terms of the audit engagement dated 26 September, 2019, for the preparation of the performance report of Te Atiawa ki Whakarongotai Holdings limited in accordance with the Public Benefit Entity Simple Format Reporting –Cash (Not-For-Profit) issued in New Zealand by the New Zealand External Reporting Board and that gives a fair presentation of:
 - The entity information for the year then ended; and
 - The service performance for the year then ended; and
 - The resources and commitments as at 31 March, 2019, and its receipts and payments for the year then ended.
- Related party relationships and transactions have been appropriately accounted for and disclosed in the performance report in accordance with the requirements of the applicable financial reporting framework.
- All events subsequent to the date of the performance report which require disclosure have been disclosed.

re: Te Atiawa ki Whakarongotai Holdings Limited (continued)

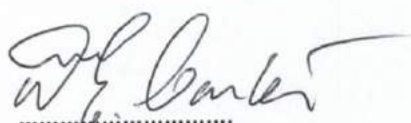
- The effects of any uncorrected misstatements are immaterial, both individually and in the aggregate, to the performance report as a whole. There is no schedule of uncorrected misstatements to be attached to this letter of representation.
- All the grants and dividends for the current financial year are in accordance with the spirit of Te Atiawa ki Whakarongotai Holdings Limited constitution and have been approved by the Directors.
- It is acknowledged by the Directors that the investment values of both the fisheries shares held and the fishing quota settlement are at historical valuation and therefore may not represent current valuation criteria.

Information Provided

- We have provided you with;
 - Access to all information of which we are aware that is relevant to the preparation of the performance report such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the review;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain review evidence.
- All transactions have been recorded in the accounting records and are reflected in the performance report.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing a performance report.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Yours Sincerely

On behalf of all the Directors


.....
(Director)

Ātiawa ki Whakarongotai Holdings Limited

Performance Report

For the year ended:
31 March 2019

Contents

	Page
Non-Financial Information:	
Company Directory	1
Annual Report	2
Entity Information	3
Statement of Service Performance	4
Financial Information:	
Statement of Receipts and Payments	5
Statement of Resources and Commitments	6
Notes to the Performance Report	8
Independent Review Report	12

Ātiawa ki Whakarongotai Holdings Limited

Company Directory

For the year ended:
31 March 2019

Registered office:	11 Elizabeth Street Waikanae
Directors:	W E Carter C Seamark R J Spratt
Company Number:	1728125
Reviewers:	Dennis Blank Chartered Accountants Waikanae
Accountants:	Openbook Solutions Limited Chartered Accountants Palmerston North
Bankers:	ANZ
Date of Formation:	22 November 2005
Shareholders:	Ātiawa Ki Whakarongotai Charitable Trust 1,000 ordinary shares



Ātiawa ki Whakarongotai Holdings Limited
Annual Report

For the year ended:
31 March 2019

The Directors present their Annual Report, including the financial statements of the Company, for the year ended 31 March 2019.

Section 211 of the Companies Act 1993 requires the following disclosures:

The business of the Company is Management of Fisheries Quota. The nature of the Company's business has not changed during the year.

Directors' Disclosure

The Directors are listed on the Company Directory, no other Directors held office during the year. No remuneration was paid to Directors during the year.

No Director acquired or disposed of any interest in shares in the Company.

The Board of Directors received no notices from Directors wishing to use Company information received in their capacity as Directors which would not have ordinarily been available.

There were no entries recorded in the Register of Interests.

State of Affairs

The Directors are of the opinion that the state of affairs of the Company is satisfactory.

Reviewers

The 2019 reviewer was Dennis Blank CA and the prior year reviewer was Small & Co. The review fees paid to Small & Co during the year were \$800 (2018; \$600) and non-review work \$600 (2018; \$600).

Donations

There were no donations made by the Company during the year (2018; nil).

Employee Remuneration

Pursuant to section 211(g) of the Companies Act 1993, no employee received remuneration and/or any other benefits exceeding \$100,000 during the year.

For and on behalf of the Board of Directors

Director:

8 October 2019

Dated:

W. Banks

Director:

Chapman

Director:

[Signature]



Ātiawa ki Whakarongotai Holdings Limited

Entity Information

"Who are we?", "Why do we exist?"

For the year ended:
31 March 2019

Legal Name of Entity:*	Ātiawa ki Whakarongotai Holdings Limited
Type of Entity and Legal Basis (if any):*	Company and Registered Charity
Registration Number:	CC45327
Entity's Purpose or Mission: * The Settlement Quota, the Income Shares and all other assets of the Company, whether of a revenue or capital character and all accretions to those assets are to be held by the Company as Trustee for the benefit of the charitable purposes to be promoted by the payment of dividends or other revenue or capital distributions to the Shareholder.	
Entity Structure: * The Company is an asset holding company. All its shares are held by Ātiawa Ki Whakarongotai Charitable Trust. All the shares in Wharekohu Fisheries Limited are held in trust by Ātiawa Ki Whakarongotai Holdings Limited and are reported on separately.	
Main Sources of the Entity's Cash and Resources: * The Company receives and holds money from the Settlement Quote and Income Shares. They also receive revenue from investments.	
Entity's Reliance on Volunteers and Donated Goods or Services: * The Directors provide their time on a voluntary basis.	
Contact details	
Physical Address:	11 Elizabeth Street Waikanae, 5036
Postal Address:	11 Elizabeth Street Waikanae, 5036
Phone/Fax:	04 902 5208
Email/Website:	atiawatrust@gmail.com hakepa2@gmail.com



Ātiawa ki Whakarongotai Holdings Limited

Statement of Service Performance

"What did we do?"

For the year ended

31 March 2019

Description of the Entity's Outcomes:

- Continued accountable stewardship of 2004 Fisheries Settlement Quota
- Prudent and effective management of Annual Catch Entitlement
- Profitable joint catch and marketing participation with other iwi
- Growth of assets and reserves

Description and Quantification (to the extent practicable) of the Entity's Outcomes:"	Actual*	Actual*
	This Year	Last Year
Achieving Business Plan	Yes	Yes
Company Net Worth	\$ 1,253,905	\$ 1,241,290
Increase in company net worth	\$ 12,615	\$ 41,160
Support for Charitable Trust, Marae and iwi	\$ 50,650	\$ 37,324
Support for Tangi and Hui	\$ 1,266	\$ 1,166
Fishing industry support and research	\$ 4,246	\$ 1,939
Fishing industry administrative levies	\$ 5,018	\$ 4,710

Additional Outcome Measures:

Continued support of Charitable Trust by provision of office accommodation at cost, maintained role of alternative investment vehicle for parent Ātiawa ki Whakarongotai Holdings Limited to undertake financial activity that might be precluded by the provisions of the 2005 Maori Fisheries Act requiring separation of risk from the Settlement Quota Holding.



Ātiawa ki Whakarongotai Holdings Limited

Statement of Receipts and Payments

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

For the year ended:

31 March 2019

	Notes	Actual* This Year \$	Actual* Last Year \$
Operating Receipts			
Receipts from providing goods or services*	2	48,953	56,351
Interest, dividends and other investment income receipts*	2	26,589	32,158
Other operating receipts	2	8,089	8,452
Total Operating Receipts		83,632	96,961
Operating Payments			
Payments related to providing goods or services*	3	12,351	9,718
Grants and donations paid*	3	49,500	36,229
Other operating payments	3	8,640	10,632
Total Operating Payments		70,491	56,579
Operating Surplus or (Deficit)		13,141	40,382
Capital Receipts			
Receipts from the sale of resources*		-	-
Receipts from borrowings*		-	-
Capital Payments			
Purchase of resources*		-	-
Repayments of borrowings*		-	-
Increase/(Decrease) in Bank Accounts and Cash*		13,141	40,382
Bank accounts and cash at the beginning of the financial year*		553,977	513,595
Bank Accounts and Cash at the End of the Financial Year*		567,119	553,977
Represented by:*			
Cheque account		12,426	44,268
Oncall account		3,483	3,249
Savings account		4,576	21,796
Term Deposit account(s)		546,635	484,665
Total Bank Accounts and Cash at the End of the Financial Year*		567,119	553,977

This performance report has been approved by the Directors, for and on behalf of Ātiawa ki Whakarongotai Holdings Limited:

Date **8 October 2019**
 Signature **W. E. CARTER**
 Name **W. E. CARTER**
 Position **Director**



Date **8/10/19**
 Signature **Cheryl Seamark**
 Name **Cheryl Seamark**
 Position **Director**

Date **8/10/19**
 Signature **Russell Syme**
 Name **Russell Syme**
 Position **Director**

The financial information provided should be read in conjunction with the Notes and Independent Review Report

Ātiawa ki Whakarongotai Holdings Limited

Statement of Resources and Commitments

"what the entity owns?" and "what the entity owes?"

As at

31 March 2019

SCHEDULE OF RESOURCES		This Year \$	Last Year \$
Bank Accounts and Cash (from Statement of Receipts and Payments)*		567,119	553,977
Money Held on Behalf of Others*			
Description*		Amount*	Amount*
Nil			
Money Owed to the Entity*			
Description*		Amount*	Amount*
Receipts due as a result of providing goods or services		12,481	12,219
Other Resources*			
Investments (refer to policies for detail on below values)		Cost or Current Value*	Cost or Current Value*
Aotearoa Fisheries (146 non voting)		172,280	172,280
Wharekohu Fisheries Limited		1,000	1,000
Area 2 Inshore Fishing Limited		1	1
Deep Water Group		1	1
Various Species Quota		500,000	500,000
Wharekohu Fisheries Quota		4,500	4,500
SCHEDULE OF COMMITMENTS		This Year \$	Last Year \$
Money Payable by the Entity*			
Description*		Amount*	Amount*
GST payable		3,428	2,687
Unpaid invoices		49	1

The financial information provided should be read in conjunction with the Notes and Independent Review Report



Ātiawa ki Whakarongotai Holdings Limited

Statement of Resources and Commitments

"what the entity owns?" and "what the entity owes?"

As at

31 March 2019

Other Commitments*

Description*

Nil

Amount*

Amount*

Guarantees*

Description*

Nil

Amount*

Amount*

SCHEDULE OF OTHER INFORMATION

This Year

Last Year

\$

\$

Grants or Donations with Conditions Attached (where conditions not fully met at balance date)*

Nil

Amount*

Amount*

Resources Used as Security for Borrowings*

N/A



The financial information provided should be read in conjunction with the Notes and Independent Review Report

Ātiawa ki Whakarongotai Holdings Limited

Notes to the Performance Report

For the year ended
31 March 2019

Note 1: Accounting Policies "How did we do our accounting"

Basis of Preparation*

Ātiawa ki Whakarongotai Holdings Limited is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

Goods and Services Tax (GST)*

Ātiawa ki Whakarongotai Holdings Limited is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

Investments

The value of shares held in Aotearoa Fisheries Limited was previously based on an annual independent valuation provided by Te Ohu Kaimoana. This valuation is no longer available. The Directors deem it prudent in present industry conditions not to assume any gain in the value of these shares in the year under review.

The value of quota settled is again valued at 10 times the annual lease value achieved for shares owned by the company. However, the company now has its CRA4 and inshore quota transferred to it following the settlement of coastline boundaries. This has increased this item significantly.

All other investments are recorded at cost or at a nominal value.

The financial information provided should be read in conjunction with the Notes and Independent Review Report



Ātiawa ki Whakarongotai Holdings Limited

Notes to the Performance Report

For the year ended
31 March 2019

Note 2 : Analysis of Receipts "How was it funded?"

Receipt Item	Analysis	This Year	Last Year
Receipts from providing goods or services	ACE Lease	\$ 48,953	\$ 56,351
	Total	48,953	56,351
Receipt Item	Analysis	This Year	Last Year
Interest, dividends and other investment income receipts	Interest	\$ 10,947	\$ 16,123
	Dividends	15,642	16,035
	Total	26,589	32,158
Receipt Item	Analysis	This Year	Last Year
Other receipts	GST	\$ 7,440	\$ 8,452
	Recoveries	650	-
	Total	8,090	8,452



Ātiawa ki Whakarongotai Holdings Limited

Notes to the Performance Report

For the year ended
31 March 2019

Note 3 : Analysis of Payments "What did it cost?"

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to providing goods or services	Insurance	1,150	1,095
	Pataka-Hui/Tangi	1,266	1,166
	Office Expenses	408	197
	Repairs & Maintenance	-	453
	Levies	5,018	4,710
	Licences & Registrations	120	-
	Telephone, Tolls & Internet	144	158
	Travel/Hui expenses	4,246	1,939
	Total	12,351	9,718

Payment Item	Analysis	This Year \$	Last Year \$
Grants and donations paid	Ātiawa ki Whakarongotai Charitable Trust	48,500	36,229
	AKWCT - Hui Rangatahi	1,000	-
	Total	49,500	36,229

Payment Item	Analysis	This Year \$	Last Year \$
Other operating payments	Accounting & Review Fees	1,500	1,400
	Bank Charges	-	2
	GST Paid	5,060	6,905
	GST	2,080	2,325
	Total	8,640	10,632



Ātiawa ki Whakarongotai Holdings Limited

Notes to the Performance Report

For the year ended
31 March 2019

Notes 4-7

Note 4: Correction of Errors*

Nil

Note 5: Related Party Transactions*

Description of Related Party Relationship*

C Seamark is a Director of Te Ātiawa ki Whakarongotai Holdings Limited and a Trustee of Te Ātiawa ki Whakarongotai Charitable Trust. The Trust holds 100% of the shares in Te Ātiawa ki Whakarongotai Holdings Limited.

W E Carter is a Director of Te Ātiawa ki Whakarongotai Holdings Limited and a Director of Wharekohu Fisheries Limited. The Company holds 100% of the shares in Wharekohu Fisheries Limited.

C Seamark is a Director of Te Ātiawa ki Whakarongotai Holdings Limited and a Director of Wharekohu Fisheries Limited. The Company holds 100% of the shares in Wharekohu Fisheries Limited.

Note 6: Events After the Balance Date

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

Note 7: Change in the Basis of Accounting

The 2019 annual accounts have been prepared on a "cash" accounting basis. The prior year 2018 annual accounts were prepared on an "accrual" accounting basis. This means the comparative year 2019 performance report shows the 2018 figures with some differences due to the change in the basis of accounting.



Te Atiawa ki Whakarongotai Holdings Limited

Performance Report
Year Ended 31 March, 2019

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Shareholders of Te Atiawa ki Whakarongotai Holdings Limited

Report on the Performance Report:

I have reviewed the accompanying performance report of the Te Atiawa ki Whakarongotai Holdings Limited which comprise the entity information, the statement of service performance, the statement of receipts and payments for the year ended 31 March, 2019, the statement of resources and commitments as at 31 March, 2019, and the statement of notes to the performance report.

The Responsibility of the Directors for the Performance Report:

The Directors are responsible on behalf of the entity for;

- (a) report in the statement of service performance;
- (b) for the preparation and fair presentation of the performance report which comprises:
 - The entity information; and
 - The statement of service performance; and
 - The statement of receipts and payments, statement of resources and commitments, and the statement of notes to the performance report

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

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

The Assurance Practitioner's Responsibility:

My responsibility is to express a conclusion on the performance report. I conducted my review 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 the International Standard on Review Engagements (New Zealand) (ISRE (NZ) 2400 (Revised)), and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) (ISRE (NZ) 3000 (Revised)). Those standards require me to conclude whether anything has come to my attention that causes me to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit). Those standards require that I comply with ethical requirements.

Te Atiawa ki Whakarongotai Holdings Limited

Performance Report
Year Ended 31 March, 2019

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

(continued)

A review of the performance report in accordance with ISRE (NZ) 2400 (Revised) and (ISRE (NZ) 3000 (Revised) is a limited assurance engagement. I will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on my judgement, including identifying areas where the risk of material misstatement is likely to arise.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards of Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, I do not express an audit opinion on the performance report.

Other than in my capacity as assurance practitioner I have no other relationship with, or interests in, Te Atiawa ki Whakarongotai Holdings Limited.

Conclusion:

Based on my review, nothing has come to my attention that causes me to believe that:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are not suitable; and
- (b) the performance report on pages 1 to 11 does not present fairly, in all material respects,
 - The statement of resources and commitments of Te Atiawa ki Whakarongotai Holdings Limited as at 31 March, 2019, and of its statement of receipts and payments for the year then ended; and
 - The entity information and service performance for the year then ended;

In accordance with Public Benefit Entity Simple Reporting – Cash (Not-For-Profit).



Dennis Blank CA
Assurance Practitioner
08 October, 2019
Waikanae



WHAREKOHU FISHERIES LTD

Financial Performance for year ending 31 March 2019

Income	2019	2018	2017
	\$	\$	\$
Interest received	1050	2558	2555
Rent received	4000	4000	4000
Sundry income	1239	0	14
Total income	6289	6558	6569

Less Expenses

Accountancy Fees	677	950	870
Bank Charges	32	55	10
Insurance	834	855	764
Licences and Registrations	0	0	39
Rates	2,230	2,223	2,128
Repairs and Maintainance	313	52	261
Refund Income Tax to AHC	1239	0	0
Subscriptions	0	36	0
Telephones, tolls, internet	0	176	0
Total expenses	5325	4347	4072

Net profit before depreciation	964	2211	2497
Less depreciation adjustment	122	157	187

NET PROFIT BEFORE TAX	842	2054	2310
Income Tax Expense	0	0	544
NET PROFIT/(LOSS)	842	2054	2854

WHAREKOHU FISHERIES LTD

Cash Book for year ending 31 March 2019

BFwd	\$	8,151	Insurance	\$	834
Rent	\$	4,000	Bank fees	\$	32
Interest	\$	1,050	Rates	\$	2,230
GST recd	\$	600	Accounting	\$	677
AHC recd in error	\$	1,239	AHC Error refunded	\$	1,239
Recovery 2018 tax	\$	61	R & M	\$	313
			GST to pay	\$	30
			GST paid	\$	608
			CFwd	\$	9,138
	\$	15,101		\$	15,101

ĀTIAWA KI WHAKARONGOTAI

WHAREKOHU FISHERIES LTD

Balance Sheet as at 31 March 2018

CURRENT ASSETS

	2019	2018	2017
ANZ-Cheque Account	\$	\$	\$
ANZ Term Deposits	9,139	8,151	6,860
AHC advance	85,430	75,820	74,954
GST refund due	14	14	14
Taxation	0	61	17
		1,339	1,349

Total Current Assets

NON-CURRENT ASSETS

	94,583	85,385	83,194
Property, plant and equipment est.			
	240,000	240,827	240,984

TOTAL ASSETS

334,583 326,212 324,178

CURRENT LIABILITIES

Accounts Payable

30 879 899

TOTAL LIABILITIES

30 879 899

NET ASSETS

represented by 334,553 325,333 323,279

TOTAL EQUITY

Share capital

Capital Profit on Asset Realisation	1,000	1,000	1,000
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Land & Building revaluation	33,362	33,362	33,362
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Retained Earnings		-	
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	300,191	290,971	288,917
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	334,553	325,401	323,279
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ĀTIAWA KI WHAKARONGOTAI

E ngā iwi

E ngā iwi o te motu nei

He raukura rā tēnei

He titia nei e Te Atiawa

I te iti, i te rahi te katoa

E ngā iwi o te motu nei

Nohoia rā te whenua nei

Manaakitia i ngā iwi

I te iti, i te rahi te katoa

ĀTIAWA KI WHAKARONGOTAI

Kua tū, kua tū, a Te Whiti

Mō runga i ana mahi pai

Mō runga i ana mahi tika

I tōna ngākau pai.