

Ātiawa ki Whakarongotai Charitable Trust

Entity Information

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

For the year ended

31 March 2022

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 nō runga i te rangi
Ko te toki tē tangatanga i te rā
Tāringa mangō, o te kete ngē
Ue ha! Ue ha!

Since 2005, this Trust has been the mandated body to speak on matters affecting the collective interest of Ngā Uri o Te Ātiawa ki Kāpiti. Ātiawa ki Whakarongotai means the iwi comprising every person who is descended from a primary ancestor of Te Ātiawa, Ngāti Tama, Ngāti Mutunga and Ngāti Maru Wharanui such primary ancestors being those who remained living in Waikanae after 1848 and who identify with the land from Kukutauaki to Whareroa (seaward) inland to Pukemore and to Maunganui northward to Kapakapanui and Pukeatua to Ngawhakangutu then westward to Kukutauaki.

The Trust continues to develop its capability to provide support to Ngā Uri o Te Ātiawa ki Kāpiti on political, social, cultural, economic, and environmental kaupapa.

Entity Structure: *

The current structure for Ātiawa ki Kāpiti 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 Māori 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:	10 Parata Street, Waikanae, Kāpiti
Postal Address:	P O Box 509, Waikanae
Phone/Fax:	04 293 1538
Email:	admin@teatiawakapiti.co.nz
Website:	http://teatiawakapiti.co.nz/

Ātiawa ki Whakarongotai Charitable Trust

Performance Report

For the year ended
31 March 2022

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Ātiawa ki Whakarongotai Charitable Trust

Statement of Service Performance

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

For the year ended

31 March 2022

Description of the Entity's Outcomes*:

The principles of Ātiawa ki Whakarongotai are guided by the words

“He Korōria ki te Atua;
He Maungarongo i te whenua;
He whakaaro pai ki ngā tāngata katoa”

and include:

- The preservation and protection of the spiritual well-being of the Members of Ātiawa ki Whakarongotai; and
- The preservation of the dignity and integrity of the Members of Ātiawa ki Whakarongotai; and
- The advancement of the Members of Ātiawa 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.

Output Measures:

Description and Quantification (to the extent practicable) of the Entity's outputs as per our guiding principles:	Actual*	Actual*
	This Year	Last Year
Manaakitanga <ul style="list-style-type: none">• Promote and fund Rangatahi hui and initiatives (2 per year, changed due to covid)• Promote and held hui about housing kaupapa	1 2	5 N/A (new 2022)
Whanaungatanga <ul style="list-style-type: none">• Increase registration database membership	20	38
Kotahitanga Communication: <ul style="list-style-type: none">• Increase recipients of our monthly email panui (25 per year). Audience participation: 57% Often 8% Sometimes 25%• Increase recipients with social media (Facebook). Total: reached 44,158k	101 292	63 103

OTHER TRUST RELATED ACTIVITIES:

Asset Holding Company:

Our Asset Holding Company successfully secured funding through Te Puni Kōkiri to conduct a Housing Feasibility Study (ongoing), signing of a Memorandum of Understanding with Hāpai for social and economic housing outcomes, and ongoing work with HUD and Hāpai through a Memorandum of Understanding - Poplar Ave, Paraparaumu

Manaaki Kāpiti:

From our efforts to deliver the Tikanga Haumarū COVID-19 Pandemic Response Plan in 2020, we were able to meet the needs of our community by establishing a response service called Manaaki Kāpiti. Manaaki Kāpiti service operation commencement; 1 January 2022 to 31 March 2022.

By the numbers for three-month period:

Manaaki response

- 221 kai parcels from January – March (Supporting 721 adults and 320 children) plus approximately 300 hygiene packs
- Clinical support and advice: 180 hauora COVID home visits plus daily clinics at boarding houses and hotspots
- 25,000 Rapid Antigen Tests distribution to organisations and health services
- 300 Oximetre distributions to whānau in need of monitoring

Additional notes:

Iwi-led and operated Covid Response was up and running as a full service in late January, contract negotiations with the District Health Board and the Ministry of Social development were completed in late December for service commencement in January.

The service establishment included:

- The refurbishment of a fit for purpose building
- Recruitment and on- boarding of 18 kaimahi for manaaki services in late February and March
- Integration of service delivery with Hora Te Pai Health services for clinical support and advice for whānau impacted by COVID.

Appropriate infrastructure was put in place to support service delivery including, ICT setup and office equipment to support call centre and administration requirements, lease hold improvements and operational costs, medical equipment, and resource to support COVID and clinical response, operational policy development, Payroll systems, vehicle leases, branding and design, kai storage essentials and warehouse, etc.

Taiao:

Taiao outcomes for this period included the establishment of Waikanae Ki Uta Ki Tai (WKUKT) Project and The Waikanae Jobs for Nature.

Both initiatives, are in partnership with Kāpiti Coast District Council (KCDC), Greater Wellington Regional Council (GWRC) and the Department of Conservation / Te Papa Atawhai. Both are founded by the same six key kaupapa of Whakapapa, Wairua, Mana, Māramatanga, Te Ao Tūroa, and Mauri.

Waikanae Ki Uta Ki Tai

This Treaty house partnership have identified common values for the Waikanae Awa. The Waikanae ki uta ki Tai Pou represent our Iwi in this project, they are dedicated to the future preservation, sustenance, and restoration of our awa tapu, Waikanae. One of our big celebrations was the foresight to successfully tender for the Jobs for Nature contract and deliver on key priorities as per their action plan.

The Waikanae Jobs for Nature

Waikanae Jobs for Nature is delivering on training and capacity building for Ātiawa ki Whakarongotai and the Kāpiti community. Achieving environmental restoration work streams funded by DOC under the Jobs for Nature Programme. Aligning with Ātiawa ki Whakarongotai Kaitiakitanga Plan and action plan priorities identified by the Pou under Waikanae Ki Uta Ki Tai.

Work includes

- Sustainable whenua planning
- Weed control and management
- Animal and pest control
- Planting
- Monitoring

Training and employment numbers:

Tauira (Trainees)	Jun-21	Total
Te Ātiawa /A.R.T Affiliated	5	16
Total	5	18
%	100%	89%
Kaimahi (Employees)	Jun-21	Total
Te Ātiawa /A.R.T Affiliated	8	21
Total	13	37
%	62%	57%

Highlights of 2022:

- 10 Whakarongotai Marae Visits
- Working with kaitiaki on 970 hectares of Māori whenua
- 3000 ha of goat control
- 18 slept over in the whareniui
- 3km of fencing completed
- 35 hectares of weed control
- 33 people engaged at our Tūrangawaewae
- 1000 hectares of monitoring
- 160 Tamariki experience the Awa

Takutai Moana:

Our Takutai Moana kaupapa is funded (retrospectively) by Te Arawhiti.

Activities included:

- Pou Ākau appointed to project manage the Trust's Takutai Moana application
- Expert historian commissioned to undertake historical research in support of application
- Oral evidence-gathering programme commissioned as part of the historical research.

Ātiawa ki Whakarongotai Charitable Trust

Statement of Financial Performance

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

For the year ended

31 March 2022

	Note	Actual* This Year \$	Actual* Last Year \$
Revenue			
Donations, fundraising and other similar revenue*	1	30,020	43,078
Revenue from providing goods or services*	1	1,666,869	545,081
Interest, dividends and other investment revenue*	1	990	1,817
Other revenue	1	44,308	19,257
Total Revenue*		1,742,188	609,233
Expenses			
Volunteer and employee related costs*	2	211,772	82,150
Costs related to providing goods or services*	2	649,169	317,363
Grants and donations made*	2	218	120
Other expenses	2	10,822	1,529
Total Expenses*		871,981	401,162
Surplus/(Deficit) for the Year*		870,207	208,071

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

Ātiawa ki Whakarongotai Charitable Trust

Statement of Financial Position

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

As at
31 March 2022

	Note	Actual* This Year \$	Actual* Last Year \$
Assets			
Current Assets			
Bank accounts and cash*	3	828,819	329,346
Debtors and prepayments*	3	951,672	238,081
Investments	3	67,469	66,797
Total Current Assets		1,847,959	628,224
Non-Current Assets			
Property, plant and equipment*	4	263,664	1,400
Total Non-Current Assets		263,664	1,400
Total Assets*		2,111,623	629,624
Liabilities			
Current Liabilities			
Creditors and accrued expenses*	3	387,170	34,607
Employee costs payable*	3	7,281	4,151
Unused donations and grants with conditions*	3	284,038	27,938
Total Current Liabilities		678,489	66,697
Total Liabilities*		678,489	66,697
Total Assets less Total Liabilities (Net Assets)*		1,433,134	562,927
Accumulated Funds			
Accumulated surpluses or (deficits)*	5	1,433,134	562,927
Total Accumulated Funds*		1,433,134	562,927

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

Date: 10 May 2023

Date: 28 o PAENGAHĀHĀ 2023

Signature: 

Signature: 

Name: Chere Seaman

Name: ANDRÉ BAKER

Position: Deputy Chairperson

Position: CHAIRMAN

Ātiawa ki Whakarongotai Charitable Trust

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
31 March 2022

	Actual* This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	29,586	61,228
Receipts from providing goods or services*	1,350,210	391,327
Interest, dividends and other investment receipts*	1,187	2,457
Net GST	(8,572)	(913)
Cash was applied to:		
Payments to suppliers and employees*	671,414	403,214
Donations or grants paid*	218	120
Net Cash Flows from Operating Activities*	700,780	50,765
Cash flows from Investing and Financing Activities*		
Cash was received from:		
Receipts from the sale of investments*	0	49,079
Cash was applied to:		
Payments to acquire property, plant and equipment*	194,635	732
Payments to purchase investments*	672	0
Net Cash Flows from Investing and Financing Activities*	(195,307)	48,347
Net Increase / (Decrease) in Cash*	505,473	99,112
Opening Cash*	323,346	224,234
Closing Cash*	828,819	323,346
This is represented by:		
Bank Accounts and Cash*	828,819	323,346

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

Ātiawa ki Whakarongotai Charitable Trust

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended

31 March 2022

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, 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:

Computer Equipment	2 years
Improvements	2.5 to 50 years
Office Equipment	2 years

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 2022

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Ātiawa ki Whakarongotai Holdings Limited	30,000	30,000
	Koha	20	3,078
	Te Puni Kōkiri	0	10,000
	Total	30,020	43,078
		This Year \$	Last Year \$
Revenue from providing goods or services	Capital and Coast DHB	831,733	0
	Crown Forestry Rental Trust	23,154	28,039
	Environmental Consultancy	225,917	163,458
	Greater Wellington Regional Council	273,702	104,330
	Kāpiti Coast District Council	158,162	157,132
	Ministry of Social Development	103,042	0
	M2PP	0	67,768
	Other Revenue	51,160	24,356
Total		1,666,869	545,081
		This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	990	1,817
	Total	990	1,817
		This Year \$	Last Year \$
Other revenue	Other Revenue	44,308	19,257
	Total	44,308	19,257

Ātiawa ki Whakarongotai Charitable Trust

Notes to the Performance Report

For the year ended
31 March 2022

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year	Last Year
		\$	\$
Volunteer and employee related costs	ACC	137	204
	Honorarium	37,844	27,793
	Salaries and Wages including Kiwisaver	173,791	54,152
	Total	211,772	82,150

Expense Item	Analysis	This Year	Last Year
		\$	\$
Costs related to providing goods or services	Administration Costs	82,789	31,307
	Consultancy	359,914	209,479
	Crown Forestry Rental Trust	23,154	28,039
	Other Contract Costs	183,312	48,538
	Total	649,169	317,363

Expense Item	Analysis	This Year	Last Year
		\$	\$
Grants and donations made	Koha	218	120
	Total	218	120

Expense Item	Analysis	This Year	Last Year
		\$	\$
Other expenses	Audit Review Fee	950	950
	Depreciation	9,872	579
	Total	10,822	1,529

Ātiawa ki Whakarongotai Charitable Trust

Notes to the Performance Report

For the year ended
31 March 2022

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	458,670	104,669
	ANZ 02 Account	138,110	127,585
	ANZ 10 Account	201,629	70,903
	ANZ 29 Account	29,729	18,254
	ANZ 30 Account	426	1,680
	Total		828,819
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	939,724	233,247
	Prepayments	9,800	2,715
	Withholding Tax	2,148	2,119
	Total		951,672
Asset Item	Analysis	This Year \$	Last Year \$
Investments	Short term deposits	67,469	66,797
	Total	67,469	66,797
Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	161,213	14,186
	Accrued expenses	151,160	6,220
	GST Payable	74,796	14,201
	Total		387,170
Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Leave Liability	7,281	4,151
	Total	7,281	4,151
Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income in advance	284,038	27,938
	Total	284,038	27,938

Ātiawa ki Whakarongotai Charitable Trust

Notes to the Performance Report

For the year ended
31 March 2022

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*	1,400	121,733	0	8,083	115,050
Computers (including software)*	0	3,250	0	271	2,979
Improvements*	0	147,153	0	1,518	145,635
Total	1,400	272,136	0	9,872	263,664

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales / Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Office equipment*	831	1,420	272	579	1,400
Total	831	1,420	272	579	1,400

Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	0	562,927	0	562,927
Surplus/(Deficit)*	0	870,207	0	870,207
Closing Balance	0	1,433,134	0	1,433,134

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	0	354,856	0	354,856
Surplus/(Deficit)*	0	208,071	0	208,071
Closing Balance	0	562,927	0	562,927

Ātiawa ki Whakarongotai Charitable Trust

Notes to the Performance Report

For the year ended
31 March 2022

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Note 6: Commitments & Contingencies

Commitments

There are no commitments as at balance date (2021; nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (2021; nil)

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*

Ātiawa ki Whakarongotai Charitable Trust is the sole shareholder in Ātiawa ki Whakarongotai Holdings Limited and this is a related party relationship in terms of the financial reporting standards. During the year Ātiawa ki Whakarongotai Holdings Limited provided a charitable distribution to the Trust totalling \$30,000 (2021; \$30,000). They also reimbursed costs totalling \$4,359 (2021; nil). At balance date Ātiawa ki Whakarongotai Holdings Limited owed the Trust \$504 (2021; nil) and the Trust owed Ātiawa ki Whakarongotai Holdings Limited \$2,894 (2021; \$1,324). Cherie Seemark (Trustee) is a Director of Ātiawa ki Whakarongotai Holdings Limited.

André Baker (Trustee and Chairperson) is contracted to complete various work within the claims portfolio, all on normal business terms totalling \$11,682 (2021; \$2,065).

Dr Mahina-ā-rangi Baker, daughter of the Chairperson, is contracted as the Pou Takawaenga for the Taiao/Environmental, all on normal business terms totalling \$332,643 (2021;

Cherie Seemark (Trustee) was contracted to manage the Covid response on behalf of the Trust, all on normal business terms totalling \$9,350 (2021; \$5,000).

Chris Gerretzen (Trustee) is contracted to complete various work on behalf of the Trust, all on normal business terms totalling \$344 (2021; nil).

Kara Kearney (Trustee) was contracted to manage the Covid response on behalf of the Trust, all on normal business terms totalling \$8,575 (2021; \$5,000).

Rāwhiti Higgott (Trustee) is contracted to complete various work on behalf of the Trust, all on normal business terms totalling \$600 (2021; \$2,721).

All Trustees received honorarium to attend Hui-a-Mārama for the Charitable Trust Board. Total gross received for the year ending 31 March 2022:

Albert Ellison (ceased May 21)	\$179
André Baker	\$2,269
Cherie Seemark	\$2,269
Chris Gerretzen	\$1,693
Janine Huxford (from March 22)	\$179
Kara Kearney (ceased Feb 22)	\$2,328
Aperahama Barrett (from March 22)	\$179
Rāwhiti Higgott (ceased Feb 22)	\$2,865
Te Raukura Solomon (from March 22)	\$179

Note 10: Events After the Balance Date*

The Covid-19 event has had a limited financial impact on the Performance report for the year ended 31 March 2022. Refer to additional notes in the Statement of Service Performance (Last Year - Nil).