

RAUKAWA

Annual Report 2016–17

He whakaruruhau
mō te iwi, he tāwharau
mō ngā tini kaupapa,
he whare Raukawa!





ABOUT US

Our People, Our Place

Raukawa as a Tainui people are diverse and unique in our relationship to the whenua and our solidarity as an iwi. Our homeland is comprised of four pouwhenua that describe the tribal rohe of Raukawa in the Central North Island. The pouwhenua are Maungatautari, Wharepūhunga, Te Kaokaoroa o Pātetere, and Te Pae o Raukawa.

The Raukawa Settlement Trust was established in 2009, however the roots of our modern iwi organisation stretch back to 1987 when our people established the Ngāti Raukawa Trust Board. The Raukawa Settlement Trust, whose membership includes 16 Raukawa marae, is a vehicle to advance the collective interests of our members and to ensure that the benefits of our Treaty Settlements are enjoyed by our members now and into the future.

The Raukawa Group is headed by the Raukawa Settlement Trust which forms the governance and representational arm of the organisation. The Raukawa Charitable Trust forms our social services subsidiary, and commercial investment and growth is undertaken by our company – Raukawa Iwi Development Ltd. Learn more about us here:

bit.ly/aboutrauakawa



RĀRANGI UPOKO

Welcome to the Raukawa Annual Report 2017

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Our People, Our Place

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This report encompasses the annual reports of the Raukawa Settlement Trust and the Raukawa Charitable Trust. This report also contains information about our commercial subsidiary – Raukawa Iwi Development Limited (RIDL). The full report for RIDL is provided in another publication. All reports can be downloaded at:

www.raukawa.org.nz



HE PŪRONGO

Kaunihera Kaumātua Chairperson's Report

**KORŌRIA KI TE ATUA I RUNGA RAWA
HE MAUNGĀRONGO KI RUNGA I TE MATA O TE WHENUA
HE WHAKAARO PAI KI NGĀ TĀNGATA KATOA
KIA TAU IHO AI TE MANAAKITANGA O TE RUNGA RAWA
KI RUNGA KI A KĪNGI TŪHEITIA ME TE WHARE O TE
KĀHUI ARIKI NUI TONU, PAIMĀRIRE.
KO RĀTOU TE HUNGA KUA RIRO TĪTAPU, KUA HURI
KI TUA O TE ĀRAI, OTI ATU AI.
KO TĀTOU TE HUNGA ORA ARĀ KO TE IWI O RAUKAWA.
KIA ORA MAI TĀTOU KATOA**

Tīhei Mauri Ora!

The 2016–17 financial year has been yet another period of entrenching the principles for where the tribe needs to be in this modern world. The Raukawa Settlement Trust has worked tirelessly to ensure that Raukawa continues to have a prosperous future and I congratulate them for their leadership both within the tribe and at a regional and national level. The distributions to marae and uri is allowing our people to improve the health and wellbeing of kaumātua as well as our sixteen marae and I'm sure we all look forward to these distributions. Our marae need to be continually upgraded and maintained as it is here that the true essence of who we are arises.

“Whakahōnoretia tō tātou tupuna, a Raukawa... Manaakitia ngā uri whakatupu!”

Our business groups within the Raukawa Charitable Trust continue to work diligently, providing even more opportunities for the tribe to stay healthy, wealthy and in control of our environment. For that I commend the leadership of our new Tumu Whakarae Bobby Bryan as well as his team of professionals who work inconspicuously at the forefront. Bobby came to us early in 2017 but still the waka stays steady and strong which says much about the management team who, no doubt, play a key role in assisting him through the tangled web of iwi motion. Tēnā koutou katoa kei ngā rangatira, e whakakotahi nei i a tātou i ēnei rā, e rite ai ki te kōrero a Tāwhiao,

Kotahi te kōwhao o te ngira, e kuhuna ai te miro wā, te miro pango me te miro whero.

You (our working chief's) are all binding us close together today, thus fulfilling Tāwhiao's statement, 'whatever the differences in the colours of the cotton, there is only but one hole through which to insert them'. Nō koutou tēnei rā! This day is yours! Ka nui te mihi, ka nui te aroha!

Nō reira e te iwi, kei ngā karangatanga maha, mā te Atua tātou katoa hei manaaki, hei tiaki i ngā wā katoa.



JOHN-THOMAS (HORI) DEANE

Te Tiamana – Kaunihera Kaumātua





ANNUAL REPORT 2016-17

Raukawa Settlement Trust





HE PŪRONGO

Raukawa Settlement Trust Chairperson's Report

**TUIA TE RANGI E TŪ NEI, TUIA TE PAPA E TAKOTO
NEI, TUIA RĀTOU KUA MENE KI TE PŌ. TE PŌ NUI,
TE PŌ ROA, TE PŌ I OTI ATU. HE KURA I TANGIHIA,
HE MAIMAI AROHA KI A RĀTOU. KIA MIHIA TONUTIA
TE WHARE TAPU O PŌTATAU, PAI MĀRIRE. E RERE ATU
ANA AKU KUPU WHAKAMIHI KI A KOUTOU KATO A E
TE IWI WHĀNUI.**

Tēnā koutou, tēnā koutou, tēnā koutou katoa!

It is a privilege to present the annual report for the financial year ending June 2017, a year that has continued the consistency, and solid performance and results across our iwi organisation that has characterised our post settlement development.

It is humbling to be able to play a part alongside our trustees, management and staff, in supporting our iwi development. This has been another year where we have continued to take considered steps forward in advancing the aspirations of our Raukawa people.

In the pages ahead are summaries of the range of activities, events and results across the year from our boards and management teams who are engaged in supporting the cultural, social and economic aspirations of our people and many others in the communities we share.

“We are a complex and broad organisation, with nonetheless very straight forward aspirations, to protect and advance the needs and interests of our people.”

As you will read in the pages ahead, the Raukawa Settlement Trust (RST) today is an iwi organisation that has a team of more than 60 kaimahi working across a range of areas from social service provision, the environment and economic development, to commercial management, language revitalisation, culture, and settlement negotiations.

Water, and its protection from those seeking to capitalise on the purity of the waters in our rohe has been a major challenge both this year and in recent years for our environment team, Pūtake Taiao and also across our iwi, trustees and other staff.

Today the RST must manage a complex range of relationships and activities, from local and national government, to working with neighbouring iwi organisations and engaging with iwi across Aotearoa through the Iwi Chairs Forum. We must do so while managing very carefully the financial and human resources we have to support our operation, while ensuring we are being guided by the expectations of our people.


As the recent elections have shown, our people may share different political leanings but we are absolutely unified by our whakapapa, by our Raukawa identity and our willingness to stand up for what is right and what we believe in.

We will need to be strong, considered, unified and take a stand on other issues within our rohe in the years ahead as we protect the rights and interests of our marae and people across our whenua. We will do so guided by principles of fairness and understanding that acknowledges that we today share our lands and resources with others across our communities.

An example of some of the challenges in managing the expectations and incursions of our neighbouring iwi is the position taken by a Te Arawa hapū.

In the taonga room of our new building you will see a range of taonga that are very important and sacred to Raukawa. Currently we are locked in a legal process concerning the ongoing care and protection of these taonga. It has been a time consuming process trying to resolve this matter kanohi ki te kanohi and doing what we can to find a fair solution. This has come to nought, which is disappointing when the opposing hapū shares close whakapapa ties with Raukawa.





“Raukawa Iwi Development Limited continued its strong performance achieving its seventh year of surplus, with a surplus of \$6.9 million before distributions. The asset base of our iwi has grown to \$132 million, capping off another year of strong results and the continued economic growth of our iwi.”

While it is disappointing that this matter has required so much time, resource and funds which could instead be used to fund grants to support our marae and kaumātua, it is nonetheless the reality of what we are required to do from time to time to protect the interests of our iwi.

This year we distributed \$80,000 in Kuia and Koroua wellbeing grants to support our elders across health visits and prescriptions to providing firewood and dental treatment.

Raukawa provided almost \$70,000 through 65 education grants supporting our future leaders through study from short courses through to degrees and Doctorate studies.

This year we distributed \$212,000 to support 8 marae. The remaining Marae Grant applications are still being processed at the time of this report.

In the coming financial year we have budgeted to increase our distribution to almost \$700,000 in wellbeing, education and marae grants.

This year we welcomed Paraone Gloyne (Ōwairaka Marae), Steven Oxenham (Rengarenga Marae) and Gail Hamilton (Paparaamu Marae) onto the board. I would like to again acknowledge the immense support of the late John Edmonds from Ōwairaka Marae, Laurence Moeke from Paparaamu Marae, and William Clair from Rengarenga Marae.

For the last financial year Raukawa Charitable Trust revenue increased to \$5.9million, from \$5.86 million the year before, with costs remaining the same as 2016 at \$5.73 million resulting in a surplus of \$167,000 for the year.

The RST group achieved revenue of \$12.2 million for the last financial year, with costs and distributions of almost \$8.8 million resulting in a surplus for the year of \$4.2 million.

Raukawa Iwi Development Limited continued its strong performance achieving its seventh year of surplus, with a surplus of \$6.9 million before distributions. The asset base of our iwi has grown to \$132 million, capping off another year of strong results and the continued economic growth of our iwi.

At the time of reporting we were making good progress on the completion of Raukawa House. Due to issues beyond our control, namely the collapse of the company we engaged to complete this project, and the time required to identify and negotiate with a new development company, this project has been delayed.

As the saying goes, all good things take time, and while it is taking longer than expected, we have not compromised on ensuring the building is completed to the high standards that reflect its prominence for Raukawa and our team.

The RST has taken a very considered and long-term approach to our development, our investments and setting a pathway forward for our iwi organisation and our iwi. We are an iwi eternally linked to these lands. We must do all that we can to protect and nurture our economic, environmental and human resources for this and future generations. There is high need among many of our people, and we must manage what are limited resources to do what we can to help those most in need.

I want to thank our trustees and our staff for the passion and commitment they provide to support the needs of our people and the communities we serve. I would like to acknowledge our newly appointed Tumu Whakarae, Bobby Bryan who we welcomed into the role earlier this year. Bobby has taken strong steps in getting up to speed with the complex and broad business operation and team he must lead.

I want to acknowledge the support of our kaumātua led by Hori Deane, and thank Hori and our elders for their continued guidance and support, and most importantly I want to thank the people of Raukawa for the support you provide and for empowering our trustees and staff to do the work we do to support the needs and aspirations of our people.

Nō reira ki a koutou katoa, tēnā koutou, tēnā koutou, tēnā tātou katoa.



VANESSA EPARAIMA

RAUKAWA SETTLEMENT TRUST CHAIRPERSON



2016-2017

Raukawa Grants

OVERVIEW

GRANT TYPE	2016-17 BUDGET (\$)	2016-17 DISTRIBUTED (\$)	PROPOSED 2017-18 ALLOCATION (\$)
Marae	420,238	212,229	490,331
Education	80,000	68,250	90,000
Kuia Koroua Wellbeing	80,000	80,000	90,000
TOTAL	580,238	360,479	670,331

MARAE GRANTS

Aotearoa	\$22,617.00
Mōkai (Pakaketaiari)	0
Ongaroto	0
Paparaamu	0
Pikitū	\$35,512.60
Ruapeka	\$24,829.10
Tāpapa	\$25,731.30
Whakaaratamaiti	\$28,231.40
Mangakaretu	\$23,355.30
Ngātira	\$27,783.60
Ōwairaka (Rawhitiroa)	0
Pārāwera (Te Taumata)	0
Rengarenga	0
Tangata	0
Ūkaipō	\$24,168.05
Whakamārama	0

 **\$212,229.00**
DISTRIBUTED

Note: At the time of print, eight (8) marae are yet to complete reporting requirements before allocation of funds.

EDUCATION GRANTS

LEVEL OF STUDY	NO. APPLICANTS
Bachelor Degree	53
Masters	5
Doctorate	1
Postgraduate Diploma	2
Certificate	2
Short Course	2
TOTAL	65

 **\$68,250.00**
DISTRIBUTED

KUIA KOROUA WELLBEING GRANTS

TYPE OF RELIEF	NO. APPLICANTS
Dental Treatment	29
Eye Treatment	38
Firewood	26
General Practitioner	77
Hearing Treatment	11
Heating (exc firewood)	4
Mobility Equipment	4
Pharmacy Prescriptions	68
Podiatry Treatment	6
Radiology	2
Ambulance Fees	4
TOTAL	269

 **\$80,000.00**
DISTRIBUTED



Ruapeka Marae, Te Kaokaoroa o Pātetere.

**2016-17**

Marae Grants

The annual marae grant delivered by the Raukawa Settlement Trust (RST) aims to provide help and support to our affiliated marae.

Supporting our marae is one of our core commitments, a commitment that aims to encourage and foster a strong and culturally connected whānau now and into the future. Our marae throughout our rohe form the focal point of our people and it is a great privilege that we are able to help our haukāinga take care of our ancestral homes.

It is through the marae grant that Ruapeka Marae has been able to undertake a variety of upgrades and improvements to their buildings, grounds and resources. These include new sanitation and drainage systems to help with the ever growing number of whānau using the facilities.

Renovations to their wharehenui include new hardboard flooring, new underlay and carpet, and also Autex Composition to walls for insulation and acoustics.

Alongside this they have been able to purchase new equipment and utensils for the wharekai.

The grants have given Ruapeka the freedom to initiate bigger projects, the first being a new ablutions block. Starting this required the completion of a Geotech Survey which was funded by the grant money.

These improvements have enabled Ruapeka whānau to facilitate larger and more frequent hui, solidifying the Marae as a main focal point for whānau, hapū and iwi.



Tamati Peni, PhD candidate, Te Whare Wānanga o Waikato.

2016-17

Education Grants

Based at Waikato Hospital, Raukawa Education Grant Recipient, Tamati Peni is busy finishing the last year of his PhD at Te Whare Wānanga o Waikato. His PhD explores improving the way that cancer care is provided for our people. In his research, he is interviewing breast cancer patients from within the Waikato District Health Board (DHB) area to identify and understand the strengths and needs of the breast cancer care pathway.

This study is part of a bigger research project that is funded by the Health Research Council of New Zealand looking at improving health outcomes for women with breast cancer in Aotearoa.

Cancer is an important kaupapa rangahau to Tamati because of the heavy toll that cancer has taken on his whānau. He believes that if we improve the way that the health care system engages with Māori, we will see a big improvement in the disproportionate impact that cancer has on our people.

The education grant has supported Tamati to visit over 100 study participants kanohi ki te kanohi throughout the Waikato DHB district which stretches from Taumarunui to Coromandel. It has also allowed him to improve his understanding of the level of health literacy among study participants.



Lorna and Ross Pope.

2016-17

Kuia Koroua Wellbeing Grants

The Raukawa Settlement Trust provides annual Kuia and Koroua Wellbeing Grants that support the health and wellness of our iwi members who are 60 years or older.

The grant looks towards supporting our kaumātua with specialist, dental, mobility, eye and hearing treatments, as well as heating equipment. In our latest round we have supported numerous kuia and koroua with over \$60,000 in health care support.

For Lorna Pope the grant helped cover the costs of prescriptions and doctors visits. This meant that she was able to enjoy a greater quality of life and take a more active part in marae activities.

She was recently part of the Ruakawa Charitable Trust team that attended the Kaumātua Olympics in Hamilton.





ANNUAL REPORT 2016-17

The Year in Review



2016-17

The Year in Review



Te Wiki o te Reo Māori

Raukawa celebrated Māori Language Week with a number of initiatives and collaborative events held throughout the week.



New Zealand Wars Select Committee

Raukawa supported and responded to the petition to create a day commemorating the New Zealand Wars and its inclusion within the national education curriculum.



Taonga Return to Iwi

A whakairo (carving) from Waikato Museum and a tōki (adze) from Tītīraupenga were returned to the care of the iwi.



Festival of Cultures

Raukawa co-hosted the second South Waikato Festival of Cultures in Tokoroa that celebrated the Treaty of Waitangi and the cultural diversity of our rohe.



Ō-Rākau Commemorations

Raukawa and iwi members commemorated the Battle of Ō-Rākau with a service at the site followed by a viewing of Rewi's Last Stand at Pārāwera (Te Taumata) Marae.



Healthy Rivers Wai Ora

Work continues to protect our waterways, especially through the Healthy Rivers Wai Ora Project – a collaborative initiative involving all five River Iwi and the Waikato Regional Council.



Raukawa/Ministerial Forum*

The annual forum took place in Wellington and provided allowed Raukawa to talk directly with the Prime Minister and senior Ministers on a range of issues that are important to our iwi.

**Photo courtesy of Office of Rt Hon Bill English.*



Hangahanga Pā

The protection of Hangahanga Pā has been a key project since 2015. Joint efforts with Ngāti Hauā and Ngāti Korokī Kahukura continue as we protect this heritage site from a resource consent application that could lead to its destruction. Mahi to secure this area in perpetuity will likely continue well into 2018.



Waihou and Te Puna

Raukawa remains active as kaitiaki as we continue to work with iwi members in upholding the interests of our iwi. As well as addressing the impact of high visitor numbers through better management, and addressing resource consent applications.



Joint Management Agreement (JMA) Governance Hui ā-Tau

The hui ā-tau was held at Pārāwera (Te Taumata) Marae and co-hosted by the Waipā District Council. The hui ā-tau provided a platform for Raukawa and all JMA regional and district council members to reflect on the past 5 years of collaborative work undertaken by all and provided an opportunity to further align work programmes.



Te Kōwhatu o Hatupatu

Raukawa played a key role in the collaborative redevelopment of this site of significance. The project saw 2,500 native rākau planted, information signs sharing the rich history of this landmark erected along with landscaping and safety improvements.



Marae Development Workshops

Workshops continued throughout the year and focussed on strengthening the knowledge and skill set of our marae officers and haukāinga. This year we explored collective marae insurance, new health and safety regulations, iwi registrations and grants.



Annual Distributions

Raukawa distributed over \$360,000 of marae, kuia koroua and education grants this year. The number of applicants have been very high in the last two years and the budget will be increased by \$90,000 for the next financial year.



Ka pai kai

Established in 2015 with support from Raukawa, Ka Pai Kai provides healthy, nutritious and affordable lunches to 90% of the primary and intermediate schools in Tokoroa. They recently received a Momentum Waikato grant that will allow them to provide lunches to schools over a wider area.



Raukawa Family Start Service

The Family Start team has been identified as one of the top performing services in the country. Their hard work and focus on building relationships, along with a reprioritisation of funding at a national level, means Family Start now works with a higher number of families over a larger area.



ANNUAL REPORT 2016-17

Raukawa Charitable Trust





HE PŪRONGO

Raukawa Charitable Trust Deputy Chairperson's Report

THE PAST YEAR HAS ONCE AGAIN SEEN OUR KAIMAHI, KAUMĀTUA, AND BOARD MEMBERS WORK WITH PASSION AND DEDICATION TO HELP REALISE THE VISION AND ASPIRATIONS OF OUR PEOPLE.

The first half of the financial year saw the Raukawa Charitable Trust (RCT) undertake a recruitment process to appoint a new General Manager. This culminated with the pōwhiri for our new Tumu Whakarae, Bobby Bryan on January 16 2017.

Bobby is settling into the role, and the Board look forward to supporting him as we strive to build a thriving Raukawa iwi.

The past year has seen each of our business groups undertake significant mahi, delivering positive outcomes for our organisation, our iwi members, and wider community. More details of this mahi can be found in the group reports that follow, but I would like to touch on a few of these now.

The board strives to undertake a process of continuous review and refinement across all its activities and business groups. This process helps ensure that we have a structure best able to deliver high quality outcomes for our iwi, clients, and funders. Kākano Whakatupu and Rau Ahurea were the most recent business groups to be reviewed. The result of the review was a decision to merge the two groups into a single entity, Kakara Whakarei. This new business group is focused on achieving the cultural aspirations of the

“The future is bright for the Raukawa Charitable Trust. Our business groups are doing great mahi, and this is being recognised by our funders, local and central government, and our industry peers.

iwi across its three work streams of te reo Māori and tikanga, cultural education, and Treaty issues.

Aka Tauwhiro have continued to be the vine that supports our organisation, allowing the other business groups to carry out their mahi to the best of their abilities. This same vine continues to branch out and directly support our marae through the ongoing series of Marae Development Workshops. The three workshops held this year have helped our marae understand their obligations under the new health and safety legislation, and gain a better understanding of the insurance options available to help protect their ancestral home and the many taonga they contain for future generations. Aka Tauwhiro have completed phase two of RCT's Information and Communication Technology Strategy (ICT), which saw an organisation wide upgrade of ICT infrastructure, helping to build confidence in our ICT systems.

The last financial year has once again seen Tiwai Hauora receive a vote of confidence from our funders. The team passed a regular audit by the Waikato District Health Board and the Ministry of Social Development with flying colours. The auditors were impressed by the knowledge and openness of our staff, and their willingness to engage with the process.

With a view to the future, Tiwai Hauora, along with other community groups and funders, invited medical students from Grassroots Auckland University to Tokoroa to learn more about being a GP in smaller centres.

Tiwai Hauora also signed a smoking cessation contract as part of our commitment to help whānau

give up smoking and reach the goal of a Smoke Free Aotearoa by 2025.

Pūtake Taiao have once again had another extremely busy year. The completion of the redevelopment of Te Kōwhatu o Hatupatu was a particular highlight, as was the public notification of the Healthy Rivers Wai Ora project. Both of these projects have been multiyear collaborative projects and will provide long term benefits to marae and uri. Pūtake Taiao worked hard throughout 2016–17 influencing key policy processes that had the potential to impact Raukawa values and interests. This included submitting and presenting evidence on several important resource consent applications, such as the application for a restaurant and café at Te Waihou, the protection of the Three Sisters Pā (Tokonui, Pukerimu and Whiti Te Marama) near Ōtorohanga, and the ongoing battle to protect Hangahanga Pā.

2016–17 also saw the establishment of the Raukawa Kaitiaki Rōpū, development of Raukawa restoration priorities for the Waikato and Waipā River Catchments, and the development of the Raukawa Fisheries Regulations.

The future is bright for the Raukawa Charitable Trust. Our business groups are doing great mahi, and this is being recognised by our funders, local and central government, and our industry peers.



KATARAINA HODGE

RAUKAWA CHARITABLE TRUST DEPUTY CHAIRPERSON

Raukawa Environment Group

ABOUT US

Our Business Group provides natural resource management services that seek to ensure resources are sustainably managed for present and future generations.

STRATEGIC OUTCOMES THAT WE FOCUS ON

Strategic Outcome 2

Raukawa te reo Māori and mātauranga is valued, accessible and utilised

Strategic Outcome 3

We are influential at a national, regional and local level

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Strategic Outcome 6

Raukawa sustains and improves the environment

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KEY PERFORMANCE INDICATORS	9	9	0
DELIVERABLES	64	63	1

HOW WE FOCUS OUR EFFORTS OVER THE YEAR¹



¹ Please note that this is a rough estimate of how Pūtake Taiao has applied their time, effort and resources to achieving this specific strategic outcome.

Strategic Outcome 2

Raukawa te reo Māori and mātauranga is valued, accessible and utilised

NGĀ WĀHI TŪTURU ME NGĀ TANGOA TUKU IHO O RAUKAWA

Ngā Wāhi Tūturu (NWT) is a flagship project for Pūtake Taiao. It involves team members working with Raukawa uri and other stakeholders to identify, protect and manage sites or landscapes of importance within the Raukawa rohe according to Raukawa tikanga and kawa. The project is using innovative technology, such as 3D modelling, to create new ways for viewing and understanding wāhi tūpuna sites and has created a database to house all the information gathered. This year Pūtake Taiao have been validating and recording the data for 50 priority sites in order to protect the sites in District Plans.

The majority of the 50 sites are in the South Waikato District and Pūtake Taiao has previously assisted South Waikato District Council (SWDC) in carrying out a scoping project for the protection of cultural sites in their District Plan. Discussions are continuing with SWDC regarding the sharing of site information, specific South Waikato District Plan frameworks for the protection of NWT sites and cultural landscapes and ensuring that the funding is available for the plan change process.

A number of these priority sites are not formally recognised by their original name, or in some cases their names have been lost to time. Progress is being made utilising a naming framework based on the Ngā Mana o Ngā Atua, Ngā Mana o Ngā Whenua, Ngā Mana o Ngā Tangata model to restore the mana back to the sites and reconnecting the sites to their past history through appropriate names.

The other focus area for Ngā Wāhi Tūturu has been the identification of significant cultural landscapes. Pūtake Taiao are developing a pilot project which will investigate the Waotū wāhi tūpuna landscape, its historical kōrero and the process for its subsequent protection. This will provide a basis for further cultural landscapes to be identified and protected.

MĀTAURANGA MĀORI STREAM MONITORING PROJECT

The Fonterra Mātauranga Māori project has arisen from the resource consents required for the expansion of the Fonterra Litchfield Dairy Manufacturing site. It ensures that mātauranga Māori is valued as part of environmental monitoring while helping upskill uri and developing relationships with Fonterra. The project involved monitoring of the Pokaiwhenua and Ngutuweru streams by uri from Ngātira, Mangakaretu and Whakaaratamaiti.

The kōrero and mātauranga from uri formed the Cultural Health Index assessment that fed into overarching Ecological Monitoring Plan for Fonterra.

For the uri involved, the key outcomes included:

- Developing and strengthening relationships between marae and Fonterra;
- Understanding the current state of the Pokaiwhenua and Ngutuweru streams;
- Developing skills and knowledge collectively, including the sharing of their individual mātauranga;
- Understanding the importance of both mātauranga Māori and western science in stream health monitoring.

From the success of this project, Pūtake Taiao are progressing the inclusion of mātauranga Māori stream monitoring conditions in relevant resource consents. This includes working with the Waikato Regional Council to develop a standardised condition on relevant regional consents.



Strategic Outcome 3

We are influential at a national, regional and local level

MINISTERIAL ACCORDS

The Ministerial Accords with different government departments and ministries (such as Te Puni Kōkiri and the Ministry for the Environment) are a way of giving effect to the agreements made between the Raukawa Settlement Trust (RST) and the Crown in the Deed in Relation to a Co-Management Framework for the Waikato River.

Pūtake Taiao ensures these accords are given effect through appropriate Minister, Chief Executive and official level hui. Raukawa Charitable Trust (RCT) has also developed Ministerial Accord Implementation Plans with the key Crown agencies of Te Puni Kōkiri, the Ministry for the Environment and the Ministry for Primary Industries.

We do this to make sure that the Accords are effective for RST and RCT and help us to move the Raukawa iwi forward in a positive way. Also having relationships with the Ministers and their Ministries means we can get information quickly when required as well as asking for help to move a project forward when required.

MINISTERIAL FORUM

A key mechanism of the Deed in Relation to a Co-Management Framework for the Waikato River is the annual Ministerial Forum. This forum is an opportunity for Raukawa rangatira to talk kanohi ki te kanohi with the Prime Minister and senior Ministers on matters and issues of importance.

The 2017 Ministerial Forum focused on providing updates and seeking assurances and commitments from the Prime Minister and Ministers on key pieces of mahi. Topics included:

- The outcomes and recommendations of the internal Raukawa effectiveness review of the co-governance / co-management arrangements for the Waikato and Waipā Rivers.
- Protecting the investment, outcomes and the direction of travel in regard to the Healthy Rivers Wai Ora Plan for Change (Healthy Rivers).
- The development of a plan to return the Ō-Rākau battle site to iwi.
- The provision of assistance from the Department of Corrections to Raukawa, to help Raukawa grow its knowledge and capability in the area of Māori re-offending to enable Raukawa to develop solutions to addressing the number of uri re-offending.
- The sharing of information collected by government departments that relates to Raukawa.

RAUKAWA REVIEW OF THE EFFECTIVENESS OF THE CO-MANAGEMENT ARRANGEMENT FOR THE WAIKATO RIVER

In 2016–17 Pūtake Taiao carried out a review of the Waikato and Waipā River co-governance and co-management framework. The purpose of the review was to gather information on whether the co-management framework has been effective over its first five years. It also provided a timely opportunity for RST, RCT, and Pūtake Taiao to assess whether we have been effective advocates for Raukawa values and interests in implementing the co-management framework for the Waikato and Waipā Rivers.

The review was undertaken by an independent consultant and included a cross section of interviews with kaumātua, uri, marae representatives, stakeholders and partners. The review provided a series of findings and recommendations for central government, local government, Trustees, and Pūtake Taiao.

CROWN/RIVER IWI EFFECTIVENESS REVIEW OF THE CO-MANAGEMENT ARRANGEMENTS FOR THE WAIKATO AND WAIPĀ RIVERS

As part of the wider co-management review process a collective River Iwi (Ngāti Tūwharetoa, Raukawa, Ngāti Maniapoto, Te Arawa, and Waikato Tainui) and Crown review was undertaken. This review used information from each of the respective internal reviews to provide an overarching, independent perspective on the overall effectiveness of the co-management for the Waikato and Waipā Rivers. Rangatira of the five River Iwi presented the finding of this review to the Prime Minister and senior Ministers. It was agreed in principle to support the 18 recommendations set out in the review and establish a steering group with Ministerial and River Iwi governance oversight to implement the recommendations.

The above reviews provided a timely opportunity to reflect and evaluate whether the co-management framework is working as intended, but also to ensure that the mechanisms are delivering on the outcomes and aspirations of the marae and hapū.

NATIONAL LEVEL ENVIRONMENTAL POLICY

Pūtake Taiao continues to engage in key policy and legislative changes at a national level. Pūtake Taiao has held a leadership role in national level engagement on Resource Management Act 1991 (RMA) reform and iwi rights and interests in freshwater, as part of the Iwi Leaders Freshwater Subcommittee (ILG). In addition to engagement on the shape of the RMA reforms, RCT also lodged a submission on the RMA reform bill in support of the ILG position.

Engagement with the Crown on iwi rights and interests in freshwater matters presents opportunities as the conversation shifts to address the economic benefits of an allocation of water to iwi. Pūtake Taiao, along with the Raukawa Settlement Trust Chairperson, will continue to engage and seek feedback on this important kaupapa.

Pūtake Taiao also lodged a number of national level submissions, including:

- Local Government Reform Bill – to ensure that Raukawa co-management frameworks and Treaty Settlements are protected in any local government reforms;
- Clean water reforms – the submission focused on proposed changes to the national policy statement for freshwater management and sought greater recognition of the statutory co-governance and co-management for the Waikato and Waipā River catchments as well as increasing the application of mātauranga Māori.
- RMA reform – the submission supported the ILG position on the Bill and included supporting agreements for greater iwi and hapū participation in local decision-making.
- Additional amendments to the National Policy Statement for Freshwater Management 2014 (NPS-FM) – the submission sought adoption of a swimmability standard and opposed exceptions to water quality standards by defined infrastructure providers. It also sought greater recognition for Te Mana o Te Wai in the NPS-FM as well as providing for the statutory framework for the Waikato and Waipā Rivers which result from River Iwi settlements.



HEALTHY RIVERS WAI ORA PLAN CHANGE TO THE WAIKATO REGIONAL PLAN

The Healthy Rivers Wai Ora Plan Change is key to achieving Te Ture Whaimana o te Awa o Waikato – the Vision and Strategy for the Waikato River. It aims to help protect and restore the health of the awa by reducing the discharge of contaminants from land. RST are a partner in the project, along with the other River Iwi and the Waikato Regional Council, under the Waikato River Co-Management Framework agreed between the RST and the Crown.

Pūtāke Taiao has been heavily involved in the project to ensure that the Plan Change gives effect to Te Ture Whaimana o te Awa o Waikato. Pūtāke Taiao have also been working hard to ensure that the role of the RST in the co-management framework is recognised and implemented.

This has meant attending the extensive collaborative stakeholder group meetings that produced the Plan Change. It has also involved supporting the RST Trustees that sit on the Healthy Rivers Wai Ora Co-Governance Committee. In addition, it has required extensive liaison and co-ordination with other River Iwi. Pūtāke Taiao has also been a member of the management rūpū that supports the project.

Submissions on the Plan Change closed on 8 March 2017. A joint River Iwi submission was prepared and approved by the Trust and other River Iwi. This joint submission seeks to ensure that iwi interests remain at the forefront of the decision making process and that the outcomes sought by Te Ture Whaimana are achieved. An individual RST submission was also lodged to ensure that the interests of Raukawa can be separately protected if required.

JOINT MANAGEMENT AGREEMENTS

Pūtāke Taiao continues to work with Waikato Regional Council and South Waikato, Waipā, Taupō, Rotorua and Ōtorohanga District Councils to implement our Joint Management Agreements (JMA) with them. The implementation of these agreements provides a mechanism for engagement and collaboration at a governance and management level with each of the partner Councils.

Pūtāke Taiao has also held joint working party meetings with South Waikato, Waipā and Ōtorohanga District Councils and Waikato Regional Council to ensure JMA relationships and arrangements are maintained.

ANNUAL GOVERNANCE HUI Ā-TAU

All our JMA partners participated in the Governance Hui ā-Tau that gives effect to the Governance clauses in the individual JMAs. The hui ā-tau was held at Pārāwera Marae co-hosted by Waipā District Council. The hui ā-tau provided the platform to reflect on the past five years in co-governance and co-management; mutual opportunities; and the alignment of work programmes.

The opportunities that arose from the hui were:

- Optimisation of resources, alignment and coordination of work programmes;
- Education, capability building workshops;
- Involvement in the Raukawa Freshwater Effectiveness Review, open and honest assessment of the co-management arrangements; and
- Information Sharing Protocol, including the potential for deferring consenting for cultural sites to Raukawa (proposed by Waipā District Council).

This hui was preceded by a hand back of the evidence, kōrero and landscape maps to Pārāwera Marae from the Hangahanga Pā resource consent hearing. It also provided a timely reminder to those local authorities of the importance of protecting cultural sites and landscapes within their respective jurisdictions.

SIGNIFICANT RESOURCE CONSENTS

Pūtake Taiao engage with and provide feedback on resource consents that are of strategic importance and/or impact on the values and interests of Raukawa uri, marae and hapū. In addition to Ostern's Quarry, Hangahanga Pā and Leslie Road Café resource consent applications discussed below Pūtake Taiao has also engaged with approximately 20 other resource consent processes. Key ones include:

- Les O'Leary Timber Treatment Plant, where Pūtake Taiao is seeking to protect the health of the Matarawa Stream and ensure mātauranga Māori monitoring is undertaken;
- South Waikato District Council Wastewater Treatment Plants, where a new rōpū of marae representatives has been formed to input into the consent processes; and
- Waikeria Prison Expansion, where Pūtake Taiao is addressing environmental concerns as part of the wider RST concerns regarding social and regulatory settings that have led to the prison expansion.

Hangahanga Pā

The protection of Hangahanga Pā has been a key project for Pūtake Taiao since 2015, extending through to 2017. In November 2015, Waikato Regional Council held a hearing on an application for resource consent to reopen the aggregate quarry located on the Hangahanga Pā site near Pukeatua. Initial assessment of the application by Waikato Regional Council recommended that the application be approved, which would have provided for the destruction of Hangahanga Pā.

RCT submitted in opposition to the application. Pūtake Taiao led engagement on this matter alongside Pārāwera Marae whānau, Ngāti Korokī Kahukura and Ngāti Hauā.

At the hearing, the RCT, Ngāti Korokī Kahukura Trust and Ngāti Hauā Iwi Trust provided evidence opposing the application. This was key to the Hearing Commissioner's decision to decline the application.

Hangahanga Pā has been an extremely intensive and resource hungry process. The RCT and Pūtake Taiao have provided strong leadership and support for Pārāwera Marae in maintaining their mana whenua and kaitiaki responsibilities within their rohe. The process has provided tangible relationship benefits with both Ngāti Hauā and Ngāti Korokī Kahukura.

Pūtake Taiao, along with Ngāti Korokī Kahukura Trust and Ngāti Hauā, have been talking with Waipā District Council regarding other options to protect Hangahanga Pā in perpetuity. However, these options remain a longer term solution. As a result, the Environment Court has defined a timetable for the exchange of evidence with the Court hearing to be set down for early 2018.

Te Waihou walkway – Leslie Road Café

Pūtake Taiao have worked with SWDC and those seeking to develop land adjoining the Waihou walkway to ensure Raukawa rights and interests are protected in those developments. A major application was for a café/restaurant, accommodation and functions centre at 400 Leslie Road. Pūtake Taiao worked closely with Ngātira, Whakaaratamaiti, Tāpapa, and Ruapeka Marae on the response to this application which included:

- Ensuring SWDC realised that the RST and the marae were affected parties and should be notified of the application.
- Lodging submissions from RST and each marae on the application.
- Providing cultural, planning and management evidence and legal submissions at the hearing.

The Hearing Commissioners upheld the evidence of Raukawa witnesses regarding the status of the Waihou and Te Puna as taonga, the role of Raukawa as kaitiaki and the significant adverse effects of additional visitors on the relationship Raukawa have with the Waihou and Te Puna. The Commissioners declined the application for the operation of a daytime café and placed a number of restrictions on the operation of an evening restaurant, accommodation and functions centre.



Ostern's Quarry Resource Consent

Pūtake Taiao have been involved in protecting the Three Sisters Pā sites (Tokonui, Pukerimu and Whiti Te Marama) adjoining Ostern's Quarry in Ōtorohanga. J Swaps Ltd are proposing to expand quarry activities and Pūtake Taiao has been working with the Wharepūhanga Marae of Pārāwera (Te Taumata), Ōwairaka (Rawhitiroa), Whakamārama, and Aotearoa to ensure that the pā are protected and better managed.

Pūtake Taiao prepared an RCT submission on the proposal and appeared at the Council hearing, with the chair of Pārāwera Marae, in support of that submission. The Council decision accepted many of the points made in the RCT submission, including providing for better protection of the pā and ongoing discussion on management matters such as Raukawa access to the pā and the removal of grazing cattle.

An outcome of this work has been building and fostering of the relationship of RST and marae with the SWAP group. This is an important and growing relationship and one that will see greater recognition of the importance, and protection, of Raukawa cultural landscapes within the rohe.

RELATIONSHIPS WITH KEY AGENCIES ARE STRENGTHENED AND MAINTAINED

Key Partnerships

Pūtake Taiao continues to meet and engage with a range of external agencies and stakeholders. These relationships ensure Pūtake Taiao is able to influence policy developments that impact Raukawa, and collaborate with stakeholders on projects that align with, or complement, the organisational goals of the RCT.

These agencies include, but are not limited to, the Department of Conservation, Te Puni Kōkiri, Ministry for Primary Industries, Ministry for the Environment, WRC, Hancock Forestry Management, District Councils, Fonterra, Waikato River Authority, Mercury and SWAP Group.

River Iwi Relationships

Pūtake Taiao collaborate closely with other River Iwi to give best effect to the overall Waikato River Co-Management Framework and other related work programmes, such as policy and planning processes, resource consents and practical on the ground projects. These whanaunga relationships are very important and Pūtake Taiao will continue to develop and strengthen these ties.

Mercury

In 2016, Mighty River Power changed its name to Mercury. Pūtake Taiao continues to work closely in partnership with Mercury to support the activities of the RCT within the Raukawa rohe.

The Mercury partnership provides key support to Pūtake Taiao through capacity and capability funding and special projects. Pūtake Taiao values the support Mercury provides the RCT.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

KAITIAKI RŌPŪ

During 2016–17 the Raukawa Kaitiaki Rōpū was established. The Raukawa Kaitiaki Rōpū provides an avenue to connect whānau and uri who are passionate about the whenua, wai and te taiao to grow their knowledge, understanding and experience to fulfil their kaitiaki responsibilities. It is intended in time the Raukawa Kaitiaki Rōpū, with Pūtake Taiao support, will be at the heart of environmental matters within the rohe.

The membership of the Raukawa Kaitiaki Rōpū is nominated by marae. Raukawa uri who attended the establishment hui and the first wānanga have expressed their excitement to learn new skills and work together to assist each other to grow and develop skills to share and support the environmental aspirations of their marae.

Pūtake Taiao are developing a work programme for 2017–18 that will include wānanga on tuna restoration and habitat and assessing water quality of streams as well as other ongoing marae based projects.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

SUPPORT FOR RST AND RCT BOARDS

Pūtake Taiao continues to provide valuable support to the RST and RCT governance boards. This includes providing support and advice on their roles on the Iwi Leaders Forum Freshwater Sub-Committee, the Waikato River Authority, and the Healthy Rivers Wai Ora Committee.

RAUKAWA REPRESENTATION

Pūtake Taiao has worked as an advocate to promote Raukawa aspirations in a number of roles and forums. These include Waikato River Trails, ILG technical support groups, and Waikato Regional Council Catchment Liaison subcommittees.



Strategic Outcome 6

Raukawa sustains and improves the environment

HATUPATU REDEVELOPMENT

Pūtake Taiao, alongside the working party, led the completion of the Hatupatu redevelopment project. in collaboration with New Zealand Transport Authority, SWDC, Mercury, Heritage New Zealand, Te Arawa River Iwi Trust, Tūwharetoa Māori Trust Board and Opus.

Hatupatu is a site of national significance to iwi, particularly Raukawa, Ngāti Tūwharetoa and Te Arawa as it connects us to our past, and our tūpuna. The purpose of the redevelopment of the Hatupatu site was to restore the mana of the whenua and provide a safe location for Raukawa uri to recognise and be proud of the cultural significance the site holds. The redevelopment was completed with a new parking area, the planting of 2500 natives and the unveiling of signs detailing the significance of the site for Raukawa and Te Arawa.

The redevelopment project was built upon collaboration and commitment from iwi and partners. It showcases the benefits of working in collaboration with stakeholders and partners to provide a positive outcome for all.

TE RAUTAKI TAIAO A RAUKAWA – RAUKAWA ENVIRONMENTAL MANAGEMENT PLAN

Following the successful launch of Te Rautaki Taiao a Raukawa – Raukawa Environmental Management Plan (Te Rautaki Taiao), Pūtake Taiao has been working on its implementation. During the first half of the financial year, implementation was focused on working with local government agencies on how to use Te Rautaki Taiao as well as the expectations for use and opportunities to work collectively.

Pūtake Taiao is now focused on providing support to marae, hapū and uri as kaitiaki to build confidence, knowledge and skills to enable them to fulfil their environmental aspirations. The methods outlined in the kete for kaitiaki have been prioritised to help strategically deliver to marae, hapū and uri. It is envisioned that the Raukawa Kaitiaki Rōpū will be used as a vehicle to assist with marae and uri implementation aspects.

FISHERIES (NGĀTI TŪWHARETOA, RAUKAWA, TE ARAWA RIVER IWI TRUST) REGULATIONS 2017

Over the past year, Pūtake Taiao have continued to lead the work with the Ministry for Primary Industries, Te Arawa River Iwi Trust and Ngāti Tūwharetoa to finalise Fisheries regulations. The regulations are at the approval stage.

The regulations pertain to the Waikato catchment and the Wharepūhunga sub-catchment of the Waipā River. It provides each iwi the ability and responsibility of managing their own fishery in these catchments. The respective trusts can develop bylaws, appoint kaitiaki and issue customary permits for tangi, hui, sustaining marae functions, pā tuna, pātaka kai, educational, environmental and restoration research under these regulations.

Pūtake Taiao is now working on developing an implementation plan to assist marae, hapū and uri to understand what the Fisheries Regulations provide, the customary take process, roles and responsibilities of iwi, individually and collectively, and the criteria and selection process for kaitiaki. A series of wānanga will be held throughout 2017–18 to provide the information to marae, hapū and uri.

WAIHOU AND TE PUNA (BLUE SPRINGS)

Pūtake Taiao have been active in finding and facilitating solutions to Raukawa kaumātua and uri concerns about the high visitor numbers to the Waihou and Te Puna over the summers of 2015/2016. As part of the work that has been done to deal with the increase in visitor numbers, Pūtake Taiao has been planning how to use the funding gained from the SWDC. This included landscaping and management planning required to address the high visitor numbers and the development of a landscape concept plan for the area around Te Puna and the identification of alternative locations for swimming.

WAIKATO AND WAIPĀ RIVER CATCHMENTS RESTORATION STRATEGY – RAUKAWA IWI PRIORITIES

Pūtake Taiao has been involved in a Waikato River Authority project to develop the Waikato and Waipā River Restoration Strategy. The purpose of the Restoration Strategy is to provide a strategic approach to restoration activities within the catchment. The Restoration Strategy will guide how the Clean Up Trust administers funding within the Waikato and Waipā River catchments over the next 5–15 years.

An aspect of the strategy is the development of iwi restoration priorities to take account of the unique relationship Māori have with the catchment. Five Masters Scholarships were created through a collaboration between the Waikato Tainui College for Research and Development, University of Waikato and respective River Iwi. Students from each of the River Iwi were identified and tasked with identifying iwi priorities and projects in collaboration with their respective iwi organisations.

Anaru Begbie was the recipient of the Masters Scholarship for the RCT. In addition Pūtake Taiao has provided a scholarship to Clifton Kelly for his Masters research.

The Raukawa iwi priorities were developed through a series of wānanga and identified two priority areas:

Raukawa relationship – this funding priority centres on maintaining and enhancing the relation of Raukawa uri, hapū and whānau with the Waikato River.

Education/mātauranga – central to this priority is the capacity building of Raukawa uri in mātauranga Māori and western science.

The Raukawa Iwi Priorities report includes a list of potential projects that could assist Raukawa marae, hapū and uri to receive funding in the Waikato and Waipā catchments for projects that reconnect Raukawa marae, hapū and uri to the awa and build Raukawa mātauranga over the next 5–15 years.





KAKARA WHAKAREI

Raukawa Cultural Growth Group

ABOUT US

Our Business Group provides cultural services and initiatives that seek to enhance, refine and revitalise Raukawa reo, tikanga, mātauranga and Treaty interests to enrich the lives of the iwi.

STRATEGIC OUTCOMES THAT WE FOCUS ON

Strategic Outcome 1

Raukawa uri are actively engaged in events and activities

Strategic Outcome 2

Raukawa te reo Māori and mātauranga is valued, accessible and utilised

Strategic Outcome 3

We are influential at a national, regional and local level

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Strategic Outcome 6

Raukawa sustains and improves the environment

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KEY PERFORMANCE INDICATORS	8	8	0
DELIVERABLES	16	15	1

HOW WE FOCUS OUR EFFORTS OVER THE YEAR¹



- Strategic Outcome 1 15%
- Strategic Outcome 2 25%
- Strategic Outcome 3 20%
- Strategic Outcome 4 20%
- Strategic Outcome 5 15%
- Strategic Outcome 6 5%

¹ Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

Strategic Outcome 1

Raukawa uri are actively engaged in events and activities

COMMEMORATION OF THE SIGNING OF THE TREATY/TIRITI O WAITANGI – FESTIVAL OF CULTURES

In February 2017 the team facilitated the South Waikato Festival of Cultures commemorating the signing of the Tiriti o Waitangi. This is now looking to be a permanent fixture on the Raukawa calendar. The Raukawa Charitable Trust once again hosted the festival in collaboration with the South Waikato District Council (SWDC) and South Waikato Pacific Island Community Services (SWPICS). This year we welcomed Te Wānanga o Aotearoa who provided the venue for the breakfast that followed the morning karakia.

There were three key events during the commemorations which were held over the course of a week. The first was an early morning karakia held at the summit of Colson Hill on Waitangi Day followed by a breakfast. Although the morning was brisk and misty, Raukawa kaumātua led the karakia that set the platform for yet another successful festival week.

The second event was a community leaders forum, with addresses by senior leaders from different organisations on the importance of diversity within their workplace.

The final event was a celebration of the different cultures within the South Waikato community. The South Waikato enjoyed the sights, sounds and tastes of the differing cultures that make up the community. Local bands, groups and individuals enthusiastically performed before a large crowd. The performances included kapa haka, Polynesian performances, Tai Chi and a mixed roster of local bands.

Ō-RĀKAU COMMEMORATIONS

This year the iwi returned to commemorate the Battle of Ō-Rākau in April 2017. Facilitated by the Kakara Whakarei team, this year's commemoration included a karakia and service at the Ō-Rākau battle site followed by a gala showing of Ruddall Hayward's "Rewi's Last Stand" [1940] starring the beautiful Ramai Te Miha in the fictional role of Ariana.

It was a warm winter's morning when the iwi gathered at Ō-Rākau. Raukawa kaumātua led the service, which was followed by an interesting and informative discussion. After the proceedings at the site were completed, the people retired to Pārāwera Marae for a light lunch and for the gala showing of the movie. For many, the movie was an opportunity to see and hear their tūpuna for the first time. Folk saw some very familiar spots flashing across the screen especially the site of Tokahaere and other sites around Aotearoa Marae where the film was shot.

2016 TE WIKI O TE REO MĀORI

This year the team actively supported Te Wiki o Te Reo Māori with a number of initiatives including collaborative events with the Tokoroa Library. Again, in collaboration with the SWDC, the team organised the dressing of the Tokoroa "Pine Man" in the Arohatia te reo tee shirt.

Throughout the week, the team facilitated four workshops with over 100 people in attendance.



NEW ZEALAND WARS SELECT COMMITTEE

The New Zealand Wars is an important part of Raukawa history and the telling of the Raukawa story during that period of social instability within Aotearoa was on the cusp of disappearing. Last year, the team facilitated the Raukawa response to the petition lodged supporting the idea of a day to commemorate the New Zealand Wars and the teaching of the wars within the national curriculum. Vanessa Eparaima lodged submissions on behalf of the RST and Poihaere Barrett for the Kaunihera Kaumātua. Providing the historical context was a submission by Nigel Te Hiko.

The Select committee particularly noted the well-reasoned approach taken by Raukawa in its presentation and showed particular interest in the submission of Poihaere.

POUKAI

This year the team attended all Poukai held at Raukawa marae including at Poutū Marae to support the marae and kaumātua.

TAONGA RETURN

This year the team led and facilitated the return of two Raukawa taonga. The first, a carving originally housed at Waikato Museum was returned to the RCT in August 2016. The second was a toki named “Titīraupenga” returned to the RCT in February 2017. The team led the facilitation of the return and completed all necessary documentation.

Strategic Outcome 2

Raukawa te reo Māori and mātauranga is valued, accessible and utilised

STRATEGIC ADVICE TO THE RST/RCT CHAIRPERSON AND GENERAL MANAGER

This outcome continues to be an important factor in the work completed by the Kakara Whakareia team. It is crucial for the Chairperson and General Manager, when considering matters, that they have all information to inform their deliberations. To this end, the team continues to provide strategic support and advice to the RST/RCT Chairperson and the General Manager by:

- Providing assessments of other iwi settlements and parliamentary bills;
- Strategically advise possible pathways to solutions to problems;
- Providing cultural support;
- Providing advice based upon comprehensive research.

RESEARCH

The team continues to provide comprehensive research reports to support Raukawa in a number of different fora. These include the CNI Mana Whenua Kanohi ki te Kanohi process and submissions into the resource consent for the Three Sisters Pā.

WHARE KŌRERO O RAUKAWA

This year the team successfully completed the Whare Kōrero o Raukawa (previously named Kura Reo o Raukawa) held in January 2017. This was a highly successful programme with over 120 people in attendance. Of that group, 95% were Raukawa uri. The Whare Kōrero o Raukawa differed from previous years as the learning emphasis was not strictly on te reo Māori, but also incorporated Raukawa stories, histories and sites of significance.

Held over the course of a week, attendees were introduced to a wide range of Raukawa specific kōrero from highly knowledgeable Raukawa people. This helped many of the uri as they were all at different levels of understanding.

Highlights for many on the programme included the opportunity to hear the kōrero of New Zealand's pre-eminent Māori astronomer, Dr. Rangi Mātāmua and secondly the opportunity to participate in different marae practices including karanga and whaikōrero. For some it was the first time that they had partaken in the pōwhiri process. The result for them was highly rewarding.

KURA REO Ā-MOTU

The team also successfully facilitated the Kura Reo ā-Motu held in April 2017. This year's Kura Reo was filled to capacity with over 120 people (adults and children) in attendance. The attendees came from all over the motu and were treated to the tutelage of te reo Māori exponents Pānia Papa, Jarred Boon, Paraone Gloyne, Kingi Kiriona, Ngāringi Kātapa, Te Heketu Blake, Pakake Winiata and Jeremy Tātere MacLeod.

This year's Kura Reo built upon the success of previous years and it was pleasing to welcome back several old faces and to greet the new faces that graced our programme.

TE URU RAUKAWA

This year, nine Te Uru Raukawa wānanga were held over the course of the year. Open to Raukawa uri and the wider community, the Te Uru Raukawa programme caters for a wide range of reo levels. This year we were fortunate to have the teaching skills of Maria Murray and several other kaiako who brought with them different skill sets and knowledge.

This added value to the programme delivery and enhanced the enjoyment factor of participants.

HEI MĀPUNA

Our grass roots programme, Hei Māpuna, continues to attract wide interest from uri and members of the public interested in learning the basics of te reo Māori. The interactive programme has proved extremely popular with attendees who have found the experience fun and engaging. Held on Wednesday nights, the class continues to support the learning of participants through activity, study and practice.



Strategic Outcome 3

We are influential at a national, regional and local level

DEED PROTECTION

The team continues to meet with the Crown and neighbouring iwi in respect of overlapping claims. In this regard, the team have been in discussions with the Crown for:

- Hauraki Iwi Collective;
- Ngāti Tūwharetoa Hapū Forum;
- Ngāti Maniapoto;
- Ngāti Hinerangi;

The team have been active in finding and facilitating solutions to these overlapping matters.

TE MĀTĀWAI

Over the course of the year, the team have been meeting with members of the newly appointed Te Mātāwai Board in order to understand the operations and processes of the board. Pania Papa was appointed to the Te Mātāwai Board as the Tainui waka representative. We look forward to working with Te Mātāwai going forward.

MAINTAINING STRATEGIC RELATIONSHIPS

This year the team continues to maintain strategic relationships at a local, regional and national level. The team worked with a variety of government agencies including Heritage New Zealand, Ministry of Culture and Heritage, Te Mātāwai, Office of Treaty Settlements and the Ministry of Education on a wide range of projects including the Waitangi Day Commemorations.

In addition to the above government agencies, the team are exploring opportunities with other bodies including Ngā Taonga Sound and Vision (Film Archives).

Regionally the team continue to build upon the relationships with Mercury, Waikato Regional Council, Fonterra and neighbouring iwi working towards settlement of their respective Treaty claims.

The Kakara Whakareia team have been actively engaged in collaborative projects with the SWDC including the Waitangi Commemorations and Matariki plantings and the organisation of the planting at Hatupatu. In addition, the team have assisted Raukawa marae in the staging of events. This included the Ūkaipō Marae wānanga and the Ō-Rākau Commemorations at Pārāwera (Te Taumata) Marae.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

NGĀ PAKIWAITARA A RAUKAWA

The third series of the Raukawa storybooks have been finalised and due for release via readable web documents. Ngā Pakiwaitara a Raukawa is a series of bilingual stories completed during 2014 to 2017. Stories are targeted at a range of age groups from pre-school and primary to secondary school years. Te reo Māori stories are a very helpful resource for uri, whānau and community members who are learning the Māori language or wish to have te reo Māori resources available for home, work or school.

They have also been a very effective medium to tell Raukawa stories.

CULTURAL WORKSHOPS

Cultural Workshops were a key focus for the team during this year with a number held with kaumātua, uri and the wider community. These workshops included:

- Māori games;
- Astronomy;
- Whakapapa;
- Visits to sites of significance.

The workshops proved very successful with participants gaining significant insights into the iwi history, stories and mātauranga Māori.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

DEVELOPMENT OF CULTURAL STRATEGIES

Over the year, the team have been busily developing important draft cultural strategies including the Preservation of Taonga Tūturu Policy and Procedures, He Kura Huna: Raukawa Charitable Trust Mātauranga and Archives Strategy, the RST/Mercury Scholarship Regulations and several other strategies. Each strategy contributes to the achievement of the RST Vision and Mission.

WAITANGI TRIBUNAL KAUPAPA INQUIRY

The Waitangi Tribunal have instigated a new programme of hearings within the Tribunal. Called the “Kaupapa Inquiry” these hearings generally focus on issues that affect Māori as a whole. The Tribunal has begun inquiries into the treatment of Māori war veterans, corrections and the care of Māori children held in the Crown’s care and custody. The Tribunal is now looking into the health sector.

This is an important issue for Raukawa as it allows us to “front foot” those inquiries we might wish to participate in, rather than react to a matter raised in the Tribunal. The team have been monitoring the progress of these inquiries.

Strategic Outcome 6

Raukawa sustains and supports the environment

THREE SISTER’S PĀ (OSTERN’S QUARRY PĀ)

In collaboration with Pūtaka Taiao and Raukawa marae Kakara Whakareai presented evidence in the resource consent hearing of the Three Sisters Pā (Pukerimu, Whiti Te Marama, Tokonui). The evidence provided by the Kakara Whakareai team, the marae and Pūtaka Taiao contributed to a successful outcome for Raukawa.

ENVIRONMENT WĀNANGA

Over the course of the year, the Kakara Whakareai team have been collaborating with the Pūtaka Taiao team in a range of activities and events. This has included wānanga held at RST marae, support at Resource Consent hearings, providing evidence in different fora and assisting in the organisation and facilitation of projects such as the Hatupatu redevelopment.



Raukawa Health & Social Development

ABOUT US

Our Business Group provides health and social services that seek to improve the wellbeing of iwi members and our local community.

STRATEGIC OUTCOMES THAT WE FOCUS ON

Strategic Outcome 1

Raukawa uri are actively engaged in events and activities

Strategic Outcome 2

Raukawa te reo Māori and mātauranga is valued, accessible and utilised

Strategic Outcome 3

We are influential at a national, regional and local level

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Strategic Outcome 6

Raukawa sustains and improves the environment

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KEY PERFORMANCE INDICATORS	15	15	0
DELIVERABLES	43	36	7

HOW WE FOCUS OUR EFFORTS OVER THE YEAR¹



¹ Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

Strategic Outcome 1

Raukawa uri are actively engaged in events and activities

Tiwai Hauora has raised the awareness of health opportunities available to all and actively engaged with Raukawa uri and the wider community

Tiwai Hauora prioritises communication as the mechanism for continued increases in business growth and the sustainability of provision of services for uri. Tiwai Hauora undertook several initiatives to raise the awareness of the work they are involved in among iwi members and the wider South Waikato community. Tiwai Hauora works closely with our RCT Communications Team to promote these events through the Raukawa website, Te Kakara pānui, and the Raukawa Settlement Trust AGM.

Te Karaka has promoted reflections of the Waka Taua Service from their humble beginnings to where they are now 20 years later. It has also followed the expansion of our Family Start Service, the conception and implementation of the school based nursing service, and the Light It Orange initiative.

Tiwai Hauora had promotional stands at all three poukai marae. A number of health priorities were promoted

- Sugars & Fats Charts
- Disability aids
- Breast screening promotion
- Asthma
- Cardio care
- Diabetes
- Blood sugar and blood pressure checks

Website promotions – Older persons work shop, Tikanga Ririki parenting programme, and Pink Shirt Day. More recently access to smokefree and smoking cessation services has been promoted.

Raukawa AGM 2016 – Kete gifted to each of the 16 RST mandated marae containing information about health and safety in marae kitchens, smoking cessation, fire safety, and the promotion of programmes such as Tikanga Ririki, safe talk and E Tū Whānau to be run for uri at their marae.

RCT events such as the Festival of Cultures and the Hatupatu rock planting.



Strategic Outcome 2

Raukawa te reo Māori and mātauranga is valued, accessible and utilised

The Mātauranga and Archives Strategy is a cross-group KPI, and lead led by Aka Tauwhiro

Staff are actively involved in te reo Māori and Raukawa history workshops.

Staff continue to be involved in waiata and karakia each morning, which contributes a daily reminder of the organisation values.

Raukawa history workshops are now organised and integrated into new staff inductions, however all Tiwai Hauora staff are encouraged to attend the workshops.

In January 2017, eight Tiwai Hauora staff attended Te Whare Kōrero o Raukawa at Ōwairaka (Rawhitiroa) Marae. They found it a valuable experience and encouraged other Tiwai Hauora staff to attend the next Te Whare Kōrero o Raukawa in the upcoming year.

Several Tiwai Hauora staff attend Thursday night te reo Māori classes while others are accessing online te reo Māori courses.

Strategic Outcome 3

We are influential at a national, regional and local level

Tiwai Hauora maintain positive and effective working relationships with the Ministries of Social Development, Health, Education, Justice, Housing, the Waikato District Health Board, Primary Health Organisations – Midlands, and Hauraki, and other stakeholders who are important collaborative participants in the areas of policy construction, contract negotiation and maintenance, practice models, and community integration.

Tiwai Hauora participates in regional fora aimed at strengthening these partnerships, and enhancing the coordination of national, regional and local governmental strategies that aim to improve the health and wellbeing of uri and the wider community.

Tiwai Hauora have been invited to be involved in several health reviews, and strategies that allow us to voice the needs of uri and the wider communities. These include:

- Older Persons Strategy
- National Suicide Strategy Review
- NZ Health Strategy presentation and workshop
- Māori Disability Strategy - Whāia Te Ao Marama
- National Population Outcomes Frameworks for Mental Health and Addictions
- Regional Frameworks for the Implementation of the Substance Abuse Compulsory Treatment and Assessment Act
- Well-child Tamariki Ora Pathway
- Youth Intact model of care
- Waikato Service Review Work-Party for Mental Health and Addictions

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Health and social needs of uri are better understood promote / staff visit to Marae / Promotional Health stands at marae and community events

Staff have presented at different fora throughout the year to increase the profile and knowledge of Tiwai Hauora services including:

- GP Practices
- Rheumatic Fever education and sore throat management for communities
- Promotional stands at all three Poukai (Carrying out health checks including diabetes, heart disease, blood pressure, blood sugar levels, and health promotion around Rheumatic Fever and breast screening)
- Kete presented to all 16 RST marae at 2016 RST AGM
- Presentation to Ngāti Hauā
- Community health forum
- South Waikato Service Improvement Forum
- Southern Cluster Mental Health Governance
- Regional Leadership Forum – Addictions

Tiwai Hauora has participated in the following national initiatives:

- International Day of the Older Person – 1st October 2016
- Orange Shirt Day (Family Violence) 4th – 10th March 2017
- Children's Day – 5th March 2017
- Pink Shirt Day – 26th May 2017

Tiwai Hauora has led the following initiatives

- Push Play for 0-3 mini Olympics on the 16th November 2016, a day to promote physical activity and healthy nutrition for under five year olds attending Te Kohanga Reo and Punanga (65 Tamariki)
- Ka Pai Kai inspires families, schools and local organisations to connect and come together to find win-win solutions for tamariki. Many children attend school without breakfast, lunch or even dinner the night before. Ka Pai Kai addresses this by delivering low-cost, nutritious lunches to 10 schools including three early childhood centres in Tokoroa using a sustainable social enterprise model.
- Tiwai Hauora is excited to add the Tikanga Ririki programme to our profile to cater for the lack of parenting programmes in the community. Tikanga Ririki is a parenting model founded on kaupapa Māori that utilises our cultural and social strengths as a people. The model provides a framework for violence-free parenting for Māori whānau. It incorporates goals, beliefs and techniques for parenting. We have completed five Tikanga Ririki parenting programmes with 38 participants who have benefited from attending our programme.
- Our Tiwai Hauora team have worked with a number of schools and others in the youth sector to build our Youth Leaders
 - Engaged with at least 95 young people through programme delivery or Youth Mentoring Support Initiatives.
 - World Indigenous Youth Summit: 8 Rangatahi attended.
 - Youth Week 2017 – 17 students participated in a music workshop to write a song on issues that affect young people in NZ
- The review of process and procedure for the Southern Cluster Mental Health Operations.



Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Tiwai Hauora has maintained a strong focus on strengthening internal infrastructure in order to reinforce and grow effectiveness and efficiency within an evolving environment.

Implementation of smart information systems remains a priority for the organisation. RecordBase ensures that we are effective, transparent, and at auditable standards at all times. Being a web-based system, it allows our staff to educate and plan care alongside clients and whānau in the community. This system allows our managers to understand staff time management and performance, and is a versatile system that can be adjusted to meet the needs of an evolving business environment, including the standardisation of care, single point of entry, processing volumes and effective discharge process.

Current contracts have been reviewed with the renewal of some, and variations to others. Waikato District Health Board contracted Tiwai Hauora to promote and educate the community around sore throat management, and Rheumatic Fever – with the assessment of structural overcrowding, safe sleeping, and warm homes. The outcome of this was that 61 whānau, with 160 tamariki/rangatahi, received products that held address these issues.

Tiwai Hauora continues to build up high trust relationships with Primary Health Organisations, Waikato District Health Board, Ministry of Social Development and Te Puni Kōkiri in order to be the first and best choice within the Non-Governmental Organisation sector regarding new funding allocations.

Evidence of this is the Midlands Primary Health Organisation school based nursing contract and the Rheumatic Fever- Māori Community Fund contract which opens our organisation to seamless growth as it becomes available.

Fee for service funding allows Raukawa Charitable Trust to contract to small, high cash contracts that can be attached to all existing contracts, boosting revenue, and enabling current staff to gain training and expertise. Examples of this is Smoking Cessation Practitioner, and the education and facilitation of high priority women receiving Well Women Services – including breast screening and cervical screening.

Workforce development plans are discussed and agreed upon in all Tiwai Hauora Staff Talent Development Reviews at six and twelve month intervals. This includes supporting achievement of competencies, and professional body registrations and subscriptions.

Currently there are many Tiwai Hauora staff completing qualifications in social work, addiction treatment, Māori focus, clinical supervision, medical care assistant, management, nursing, and Well Child Tamariki Ora at undergraduate and graduate level.

Health Share Audit / MSD approvals:

Tiwai Hauora has been assessed in 2017 as fully meeting all standards for accreditation.

Six standards were assessed as met, and RCT consented to trialling an inter-agency accreditation process for this assessment. Through negotiation with HealthShare, Midlands District Health Boards' shared services agency, it was agreed that the Ministry of Social Development would complete the testing for standards in common.

From the 30 criteria assessed for Management Systems and Delivery, 29 (97%) were fully attained and 1 (3%) was partially attained which is rated as low risk, demonstrating that we are a well-managed organisation.

Tiwai Hauora Management and staff participated in a well-prepared audit plan that highlighted issues in a transparent manner, and evidenced current plans put in place to address these.

Evaluation training:

Evaluation training has taken place for all staff from Tiwai Hauora. This training was commissioned by the Ministry of Health through Massey University as a preferred practice over Results Based Accountability (RBA), with a focus on outcomes rather than outputs, more aligned to a community wellbeing model. This training enabled each of our teams to focus on developing a logic model and an evaluation plan based on the contract they are funded for.

Strategic Outcome 6**Raukawa sustains and improves the environment**

Whānau wellbeing is improved through the improvement of healthy living conditions offered by two unexpected contracts made available to Tiwai Hauora in 2017:

- Rheumatic Fever Māori Community Fund – Education and promotion of sore throat management
 - Increase awareness of Rheumatic Fever, including promoting the importance of getting all sore throats checked; Pikitū Poukai / Festival of Cultures – 248 individuals
 - Promote local sore throat management services and deliver opportunistic swabbing as required - Raukawa provided education promotion and support, and also facilitated the swabbing at the local sites allocated for swabbing management through our Tiwai Hauora staff.
 - Promote the importance of healthy homes and provide guidance to local community groups and/or advice to whānau on how to keep homes warm and how to reduce structural overcrowding; We evidenced 18 sessions in the community, and provided 79 community members with advice and fact sheets about keeping their homes warm
 - Provide products that will enable healthy homes sleeping arrangements - 62 whānau involving 243 individuals
- Healthy homes (100 assessments in four months) includes community and individual education, assessment and guidance surrounding warming up and reducing moisture within homes.
- Providing products that support safe sleeping and the reduction of structural over crowding, and also includes prevention of illness in a clean, warm, dry, pest free home through reduction of allergens and potential contaminants, increased ventilation, and reduction of injury through safe well maintained homes.





AKA TAUWHIRO

Raukawa Corporate Services

ABOUT US

We focus on delivering quality services to our customers and building capacity and capability within the organisation and within marae communities. We are the engine room that provides all the behind the scenes support services that enable our other business groups to complete their objectives and deliver their services.

We are responsible for providing finance, payroll, administration, communications, IT support, we administer the tribal register and uri grants, as well as overseeing the maintenance of all vehicles, property, buildings and equipment

STRATEGIC OUTCOMES THAT WE FOCUS ON

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

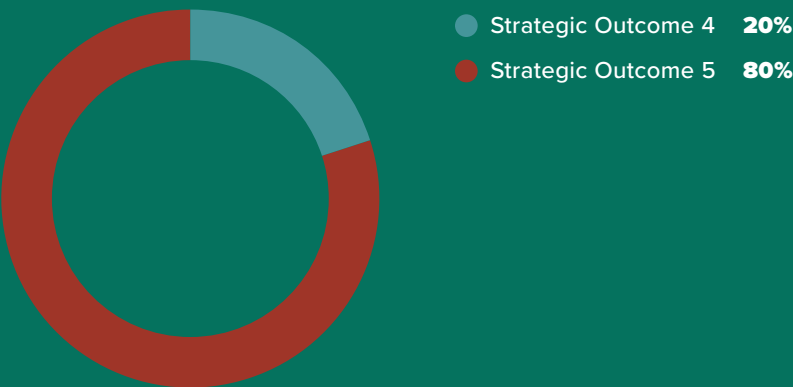
Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KEY PERFORMANCE INDICATORS	10	8	2
DELIVERABLES	19	14	5

HOW WE FOCUS OUR EFFORTS OVER THE YEAR¹



¹ Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

MARAE DEVELOPMENT WORKSHOPS

A series of three Marae Development Workshops were delivered throughout the year. These workshops covered topics such as; Health and Safety – Impact on Marae, Collective Marae Insurance, and RST Tribal Register and Uri Grants. We worked with Community Waikato to develop and deliver the Health and Safety – Impact on Marae workshop. Participants' feedback indicated that the content at each of these workshops were pertinent to their mahi at their marae, interesting and very valuable to know. One of most valuable parts of these workshops was the coming together of uri and sharing of their stories and experiences, and of course being able to laugh together. The selection of topics for FY16–17 workshops was influenced by feedback from attendees of the previous year's workshops.

RAUKAWA SURVEY

The Aka Tauwhiro team contributed to this project by participating in interviews with the external consultants. These interviews had team members share how our tribal register database and processes work, how we utilise the data and communicate with uri. As Project Lead for the implementation of the new client management system for Tiwai Hauora (Recordbase), Maria Te Kanawa (Group Manager) explained how the old and new client management systems worked.



Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

INFORMATION & COMMUNICATION TECHNOLOGY (ICT) STRATEGY

The second phase of the implementation saw major investment in the replacement and upgrade of many of the Trust's old ICT equipment. This included the replacement of old servers with newer, higher specification servers, the purchase of a new cloud based VOIP capable PBX and phone system, the replacement of old staff computers with new devices, two new back up servers, and the upgrade of staff computers to Microsoft Windows 10 and Office 365. We also updated all software licenses for new and existing equipment. We have carried out investigations into document management systems along with various intranet systems. Investigation and due diligence will continue in FY17-18.

BUDGETING MODEL

Our existing budgeting model was modified to improve the speed of processing as well as improving accuracy by reducing the need for manual input. Budgets continue to be accurately reflected and presented to Trustees.

CLIENT MANAGEMENT SYSTEM IMPLEMENTATION (RECORDBASE)

Recordbase has now been in place for the Tīwai Hauora Group for 12 months. This has been a long process in regards to continued configuration of the system along with the staff training to manage the change over. The Tīwai Hauora and Aka Tauwhiro managers continue to work hard to embed the system into business as usual practice. The most recent Ministry of Social Development and Ministry of Health audit demonstrated how valuable the Recordbase system is in regards to reporting and client data capture.

RCT ADMINISTRATORS SUPPORT GROUP

This group was established to ensure all Trust administrators have a support group where they can work together to upskill and support each other. We see administrators as pivotal staff who co-ordinate people, information, time and locations to support efficiency and effectiveness. The group have set a Training Annual Plan, and will discuss and resolve internal pain points which need resolving.

RCT HEALTH & SAFETY

Our Business Information Team Leader works very closely with the HR Advisor to ensure the Health and Safety Committee are working well and ensuring the organisations Health and Safety Management Plan is embedded.

RST AND RCT POLICY FRAMEWORK

An external consultant carried out a review and GAP analysis of the current policy framework. Recommendations were made, and a small team will continue to work through this in FY2018.

RST AND RCT ASSET MANAGEMENT & DISPOSAL OF ASSETS

The Aka Tauwhiro team led an organisational wide decluttering process early in the 2016-17 financial year. This involved scanning and archiving of a significant amount of paperwork, along with the disposal of excess office furniture.

HAPPY WORK ENVIRONMENT

Aka Tauwhiro is committed to the holistic wellbeing of its team members and supports this in the following ways; monthly team hui, encourage personal & professional development, participation in organisational wellness initiative such as Where Challenges, Staff Days Out, and personal/professional development.





ANNUAL REPORT 2016-17

Raukawa Iwi Development Ltd & Raukawa Asset Holding Company





HE PŪRONGO

Raukawa Iwi Development Ltd and Raukawa Asset Holding Company Report

I AM PLEASED TO REPORT ON OUR SEVENTH YEAR OF OPERATION, A YEAR THAT CONTINUED THE THEME OF GROWTH AND THE EXPANDING OF OUR INVESTMENT RELATIONSHIPS AND OPPORTUNITIES.

On behalf of our RIDL board and management, I am pleased to report that in 2017 we set new financial records for the company. RIDL is in a healthy position and we are grateful to RST for their continued support and scrutiny. It has contributed to our success.

FINANCIAL SUMMARY

- Record revenue of \$9.1m – this included higher than expected payments from CNI Holdings as well as profits we made on selling down some managed funds
- Close to record total comprehensive income for the year of \$10.3m – including revaluation gains from Kākano and the dairy farming operation, Ranginui, as well as ongoing value gains in our managed funds
- Record equity value of \$124m, up close to \$12m on 2016 thanks to growing asset values and retained earnings
- Total distribution (donations and dividends) to RCT and RST of \$2.7m

Last year I reported on how we had developed in financial terms since 2012, growing from a company of around \$86M equity to around \$113M. This has grown to \$124M after another strong year.



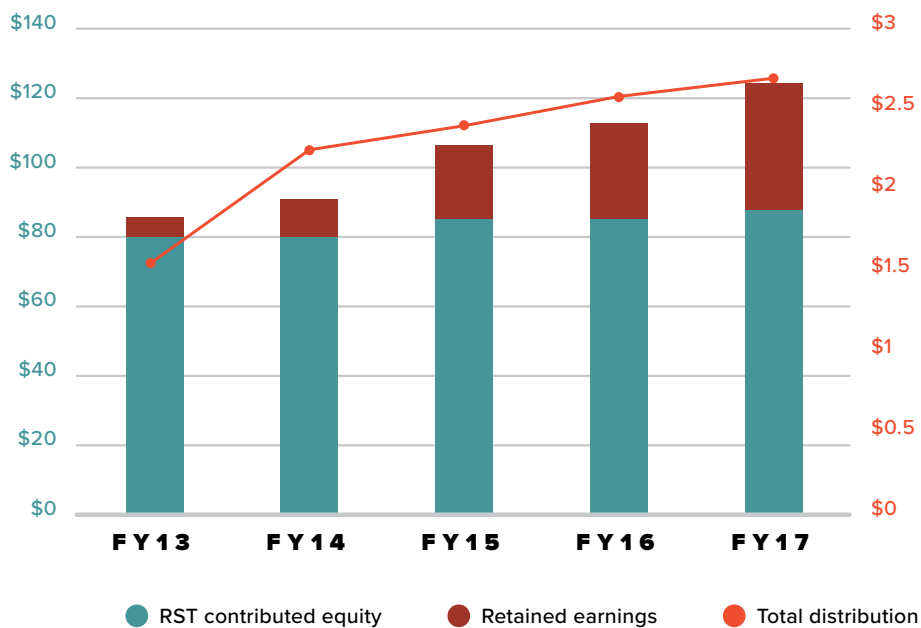
We have now completed five full years of operation. Five years is a standard investment cycle and assessing performance over a period of time like this aligns with our investment thinking. We aim for growth each year, but we want it to be prudent and sustainable.

Over the last five years we have:

- Grown total comprehensive income (after tax and donations) from \$6.1m to \$10.4m
- Grown equity by approximately \$37m, and
- Delivered a growing distribution each year and total distributions and donations over five years of \$11.5m

We have achieved these results within a healthy and growing national economy. We are conscious however that such positive economic conditions don't continue forever and so make efforts to structure our portfolio in such a way that security of income to fund RST and RCT is paramount.

RIDL EQUITY AND DISTRIBUTIONS FY13-FY17 (\$M)



GRAYBURN HOUSE

I want to address the Grayburn House project before talking about any of our other assets and projects. This is the redevelopment of a building in Tokoroa to form a headquarters for Raukawa. This project has not gone well. We had problems with the initial contractor, who eventually collapsed which led to major delays and to cost increases. RCT and RST have borne the brunt of the delays and we are grateful to them for their time and patience.

Through the year a large amount of management time has been devoted to getting this project completed. It has been a major disappointment that it has taken this length of time, and that we have had cost increases. We apologise sincerely for the delays.

In 2018 we will be devoting time to understanding where and how we can improve on future projects.

OUR PORTFOLIO

While equity on our balance sheet is \$124m, the total RIDL worth is closer to \$152m when you include the value of our interest in CNI Holdings (which is counted as a contingent asset only). This portfolio is made up of two main groupings of assets:

- Financial investments,
- and Direct investments

Our financial assets

Financial investments tend to be externally managed using fund managers (though we manage cash ourselves). They are liquid, easily accessible and can provide a wide range of different industry exposures. Passive investment with high quality managers is the most efficient and cost-effective form of investment management for investment firms like RIDL that are gradually developing towards a direct investment portfolio.

We began as an investor in financial assets only (plus CNI Holdings), but financial assets now account for around half the portfolio and remain split between cash and managed funds.

We normally carry about \$15m in cash. At year end 2017 we had \$25m. This was for two reasons. First, we wanted higher cash on hand to make a direct investment that was in the planning stages at the end of June. Second, we have been making changes to our suite of fund managers and this has seen us withdrawing and then reallocating funds.

We have remainder of the financial portfolio, a little over \$50m, in managed funds. We started the year with three managers and four funds but during the year added two further managers. This change was partly due to our original managers growing their funds and becoming a larger part of the portfolio than we wished and due to a decision to exit an Australian dollar denominated fund and enter a similar New Zealand dollar one.

We have been happy with the performance of all our managers over the last few years and they have been effective in helping to build wealth for Raukawa.

Our direct assets

Our long-term goal has always been to become an owner of a diversified pool of high quality direct assets. We have made good progress towards this. At end of 2017, just over half the portfolio was invested directly into asset operating entities. This included:

- Interest in CNI Iwi Holdings, which owns the land under Kaingaroa Forest, valued at c \$28m (off balance sheet)
- Kākano Whakatipu LP – co-investment with five other CNI iwi that owns a minority stake in the Kaingaroa Forest, valued at c \$31m
- Ranginui Station LP – a c 45% stake in a large dairy farming operation, valued at c \$12m
- Multiple smaller property interests including Crown leaseback properties worth in total c \$10m

CNI Iwi Holdings had another strong year. Distributions to us were over budget and over historical expectations. CNI Iwi Holdings has put a lot of work into operational efficiency and driving revenue from the assets and owners have benefitted.

Kākano is the vehicle that with five other CNI iwi owns a small stake in the standing trees of the Kaingaroa Forest. Kākano had another strong year benefitting from high demand for logs and consequent high prices. We received distributions from Kākano of almost \$1.8m as well as further value uplift of \$4.3m as global quality forests such as Kaingaroa proved to be in high demand.

The Kākano investment has been an outstanding performer for RIDL. We made the investment in 2014 and in the c 3.5 years since then it has almost doubled in value as well as producing substantial distribution income. Kākano has been a big part of our growing putea.

2017 was our first full year of ownership of Ranginui. I outlined in these pages last year that our focus would be on optimising production and systems on farm. We knew there was work to do when we invested and I am pleased to say that we are well on our way.

Production was 938,000kg of milk solids, up around 10% on the year before. This is a farm record. We turned an operating surplus but reinvested into repairs and maintenance to bring infrastructure items like farm fences and staff houses up to a higher standard. We are creating an operation to be proud of and I would like to extend my thanks to the board and management of Ranginui for their work and leadership. Milk prices have also bounced back, and, in consequence, farm values have once again risen. RIDL has enjoyed an uplift of c \$2.1m on its carrying value for Ranginui in the past year.

The direct commercial property portfolio represents overall about 6% of the RIDL portfolio. We have plans to increase this over time. In 2017, our properties – other than Grayburn - operated successfully with stable tenancies.



OUR OPERATIONS AND COSTS

RIDL runs an efficient investment operation, drawing on the services of GHA for accountancy and of Andrew Harrison and Koau Capital Partners for overall investment management. We believe the effectiveness of this structure is evidenced by strong results and generally low operating costs.

Normally operating costs are about \$650k p.a., or around 0.4% of equity. This year was no different with ordinary operating costs of \$633k (FY16: \$658k). We did however take two extraordinary items as expenses.

A little over \$700,000 was expensed as R&M in relation to Grayburn. These are funds we have spent and would otherwise appear as a capital asset on the balance sheet but as a refurbishment project, where works involve like for like replacement, they are counted as repairs and maintenance and hence an operating expense.

In addition, we have taken a charge relating to the value of a fund we hold in Australian dollars. This is an accounting requirement, relating to the value of the NZD relative to the AUD at 30 June. This is not a cash cost and as of time of writing the NZD has dropped again and we have converted money at a profit relative to 30 June and iwi members will see this come through in the results for 2018.

RAUKAWA ASSET HOLDING COMPANY LIMITED

Raukawa Asset Holding Company (RAHC) is the Raukawa fisheries asset company. It is a wholly owned subsidiary of RST via Raukawa Settlement Trust Ltd (RSTL). RAHC's main assets are quota and shares in Moana (previously AFL), worth together about \$1.8m. RAHC invests excess cash with RIDL via loan.

RAHC has its own board but management is contracted from RIDL. RAHC leases out its quota under a range of medium term contracts, generally on three to five-year terms. In FY17 these contracts were all stable and changes will not come until FY19.

Performance was good in 2017, with a surplus of \$160k compared to last year's \$137k.

Our focus in the coming year will be on the negotiations to renew leasing arrangements that will start late in FY18 and continue into the following year.

THE YEAR AHEAD

As I write this report, New Zealand has a brand new and still somewhat unknown government, tension between America and North Korea is escalating, America is also escalating its rhetoric against Iran and no one is entirely sure what Brexit will mean. Overall, the world seems awash with major risks and this is important for an investor like RIDL as global economics are all connected to one another.

I have warned for the last two years that we should expect more volatility in markets in the year to come. This remains our position and our response, too, remains the same: a measured movement into high quality direct assets over which we have more control and whose values are less likely to be swayed by global events.

As is our habit, RIDL is currently assessing 2–3 major direct investment opportunities and have already undertaken substantial negotiation. We believe it is likely that we will deploy in the region of \$20m–\$30m into direct investments in the coming year, which will be the culmination of more than a year's work. We will also be acquiring a small portfolio of schools (land only) for long term leaseback to the Crown before the end of calendar 2017. We hope to be able to make some positive announcements on all these counts in next year's annual report as we maintain a steady momentum of building a high quality direct investment portfolio.

CONCLUSION

Overall, we as a board have been delighted with the performance of RIDL this year and over the past six years. Grayburn has been problematic however this has been the exception to significant gains and sound investments that have delivered in all other areas and have materially grown the wealth of the iwi. This in turn provides increased funding to support the wonderful work the RCT and RST do for the people of Raukawa.

In conclusion I would like to extend my personal thanks to the rest of the board; Connie Hui, Elthea Pakaru, Jon Stokes and Vanessa Eparaima. We are a strong effective board with complementary skills which ensure efficient and constructive meetings. I would also like to make special mention of Vanessa, and the very effective role she plays as chair of RST and in helping ensure our decisions are guided by the expectations of the RST and the wider iwi.

I would also like to thank Kim Blomfield for her tireless support of RIDL and its directors, GHA and Donelle Leef for the accountancy support and Andrew Harrison, and his team, for his work as investment manager.

Best wishes to all iwi members for the year ahead.



JOHN SPENCER CNZM

RIDL CHAIR



ANNUAL REPORT 2016-17

Financial Statements





RAUKAWA SETTLEMENT TRUST
Financial Statements

For the year ended 30 June 2017

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Independent Auditor's Report

To the beneficiaries of Raukawa Settlement Trust

REPORT ON THE TRUST AND GROUP FINANCIAL STATEMENTS

OPINION

In our opinion, the accompanying trust and group financial statements of Raukawa Settlement Trust (the trust) and its subsidiaries (the group) on pages 71 to 87:

- present fairly in all material respects the trust's and group's financial position as at 30 June 2017 and its financial performance and cash flows for the year ended on that date; and
- comply with Public Benefit Entity Standards Reduced Disclosure Regime (Not For Profit).

We have audited the accompanying trust and group financial statements which comprise:

- the trust and group statement of financial position as at 30 June 2017;
- the trust and group statements of comprehensive revenue and expense, changes in net assets/equity and cash flows for the year then ended; and
- notes, including a summary of significant accounting policies and other explanatory information.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the trust and group in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our responsibilities under ISAs (NZ) are further described in the auditor's responsibilities for the audit of the trust and group financial statements section of our report.

Other than in our capacity as auditor we have no relationship with, or interests in, the trust and group.

OTHER INFORMATION

The Trustees, on behalf of the trust and group, are responsible for the other information included in the entity's Annual Report. Our opinion on the trust and group financial statements does not cover any other information and we do not express any form of assurance conclusion thereon.

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

USE OF THIS INDEPENDENT AUDITOR'S REPORT

This report is made solely to the beneficiaries as a body. Our audit work has been undertaken so that we might state to the beneficiaries those matters we are required to state to them in the independent auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the beneficiaries as a body for our audit work, this report, or any of the opinions we have formed.

RESPONSIBILITIES OF THE TRUSTEES FOR THE TRUST AND GROUP FINANCIAL STATEMENTS

The Trustees, on behalf of the trust, are responsible for:

- the preparation and fair presentation of the trust and group financial statements in accordance with generally accepted accounting practice in New Zealand (being Public Benefit Entity Standards Reduced Disclosure Regime (Not For Profit));
- implementing necessary internal control to enable the preparation of a trust and group set of financial statements that is fairly presented and free from material misstatement, whether due to fraud or error; and

- assessing the ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE TRUST AND GROUP FINANCIAL STATEMENTS

Our objective is:

- to obtain reasonable assurance about whether the trust and group financial statements as a whole are free from material misstatement, whether due to fraud or error; and
- to issue an independent auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs NZ will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these trust and group financial statements.

A further description of our responsibilities for the audit of these trust and group financial statements is located at the External Reporting Board (XRB) website at:

https://www.xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page7.aspx.

This description forms part of our independent auditor's report.



26 OCTOBER 2017

KPMG, HAMILTON

RAUKAWA SETTLEMENT TRUST

Entity Information

For the year ended 30 June 2017



**NATURE OF
BUSINESS**

Post Settlement Governance Entity
Resource development and investment.

ACCOUNTANTS

GHA Ltd,
Chartered Accountants,
PO Box 1712, Rotorua

**REGISTERED
ADDRESS**

26–32 Campbell Street,
Tokoroa

AUDITORS

KPMG,
PO Box 929,
Hamilton 3240

SUBSIDIARIES

Raukawa Iwi Development Limited

Raukawa Settlement Trust Limited

Raukawa Charitable Trust

Raukawa Asset Holding
Company Limited

BANKERS

Westpac, Tokoroa

Bank of New Zealand, Tokoroa

**DATE OF
FORMATION**

19 June 2009

TRUSTEES



VANESSA EPARAIMA



CONNIE HUI



LAURENCE MOEKE
(ceased 21/01/17)



WILFRED O'BRIEN



CHERYL PAKURU



KATARAINA HODGE



GAYLENE ROBERTS



DEBBIE DAVIES



ELTHEA PAKARU



WAIMATAO SMITH



RINA LAWSON



NACHELE GRIFFITHS



RICHARD JEFFERIES



MARINA HIREME
(from 27/06/16)



PARAONE GLOYNE
(from 10/12/16)

Not pictured

STEVEN OXENHAM
(from 17/03/17)

GAIL HAMILTON
(from 17/03/17)

WILLIAM CLAIR

RAUKAWA SETTLEMENT TRUST

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2017

	NOTE	GROUP		PARENT	
		2017	2016	2017	2016
		\$	\$	\$	\$
REVENUE					
Contract & project revenue	1	3,453,269	3,481,173	-	-
Finance and investment revenue	2	6,387,111	8,168,701	1,040,984	1,053,872
Other revenue	3	2,397,218	535,531	550	-
Total Revenue		12,237,598	12,185,405	1,041,534	1,053,872
EXPENSES					
Operating expenses	4	8,176,261	5,899,335	369,938	378,517
Administration expenses	5	220,618	186,510	211,978	206,030
Uri grants		373,913	505,450	-	-
Total Expenses		8,770,792	6,591,295	581,916	584,547
Share of surplus/(deficit) of equity accounted associates	12	767,860	(16,480)	-	-
Net surplus before tax		4,234,666	5,577,632	459,618	469,325
Less Tax expense	6	80,614	631,041	4,723	5,827
Net surplus for the year		4,154,052	4,946,591	454,895	463,498
Other comprehensive revenue and expense	7	6,402,695	1,965,159	-	-
Total comprehensive revenue and expense for the year		10,556,746	6,911,750	454,895	463,498

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

RAUKAWA SETTLEMENT TRUST

Statement of
Financial Position

As at 30 June 2017

	NOTE	GROUP		PARENT	
		2017	2016	2017	2016
		\$	\$	\$	\$
ASSETS					
Current assets					
Cash and cash equivalents	8	30,539,133	14,274,981	520,562	748,068
Trade and other receivables	9	1,844,048	1,455,897	1,015,888	1,026,290
Income tax refund		727,598	175,430	101,121	98,631
Advances to related parties	16	-	-	2,106,832	2,917,743
Total current assets		33,110,779	15,906,308	3,744,403	4,790,732
NON-CURRENT ASSETS					
Trade and other receivables	9	9,118,581	9,682,852	9,118,581	9,682,852
Property, plant and equipment	10	4,449,747	2,576,261	429	915
Investment property	11	4,043,286	3,140,847	-	-
Investments in subsidiaries	16	-	-	87,756,441	85,756,441
Investments in associates	12	44,331,940	38,905,267	-	-
Other investments	13	53,096,110	65,241,740	-	-
Intangible assets	14	950,000	950,000	-	-
Total Non-current assets		115,989,664	120,496,967	96,875,451	95,440,208
Total Assets		149,100,443	136,403,275	100,619,854	100,230,940
LIABILITIES					
Current liabilities					
Trade and other payables	15	1,295,613	587,135	123,030	78,099
Employee entitlements		312,446	301,871	-	-
Income in advance		1,286,547	1,056,648	-	-
Advances from related parties	16	-	-	-	110,911
Total Current liabilities		2,894,605	1,945,654	123,030	189,010
Non-current liabilities					
Deferred tax liability	6	2,926,637	1,735,166	-	-
Total Non-current liabilities		2,926,637	1,735,166	-	-
Total Liabilities		5,821,242	3,680,821	123,030	189,010
Net assets		143,279,201	132,722,454	100,496,824	100,041,930
Net Assets/Equity		143,279,201	132,722,454	100,496,824	100,041,930

These financial statements are issued for and on behalf of the Board of Trustees:


CHAIRPERSON
26 OCTOBER 2017


TRUSTEE

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

RAUKAWA SETTLEMENT TRUST

Statement of Changes in Net Assets/Equity

For the year ended 30 June 2017

	NOTE	SETTLEMENT FUNDS	REVALUATION RESERVES	ACCUMULATED REVENUE AND EXPENSE	TOTAL NET ASSETS/EQUITY
GROUP		\$	\$	\$	\$
Opening balance 1 July 2016		84,099,135	14,586,309	34,037,010	132,722,454
Surplus for the year		-	-	4,154,052	4,154,052
Other comprehensive revenue and expense		-	6,402,695	-	6,402,695
Closing balance 30 June 2017		84,099,135	20,989,004	38,191,062	143,279,201
Opening balance 1 July 2015		84,099,135	12,621,150	29,090,419	125,810,704
Surplus for the year		-	-	4,946,591	4,946,591
Other comprehensive revenue and expense		-	1,965,159	-	1,965,159
Closing balance 30 June 2016		84,099,135	14,586,309	34,037,010	132,722,454

	NOTE	SETTLEMENT FUNDS	REVALUATION RESERVES	ACCUMULATED REVENUE AND EXPENSE	TOTAL NET ASSETS/EQUITY
PARENT		\$	\$	\$	\$
Opening balance 1 July 2016		84,099,135	-	15,942,795	100,041,930
Surplus for the year		-	-	454,895	454,895
Other comprehensive revenue and expense		-	-	-	-
Closing balance 30 June 2017		84,099,135	-	16,397,690	100,496,824
Opening balance 1 July 2015		84,099,135	-	15,479,297	99,578,432
Surplus for the year		-	-	463,498	463,498
Other comprehensive revenue and expense		-	-	-	-
Closing balance 30 June 2016		84,099,135	-	15,942,795	100,041,930

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

RAUKAWA SETTLEMENT TRUST

Statement of
Cash Flows

For the year ended 30 June 2017

	NOTE	GROUP		PARENT	
		2017	2016	2017	2016
		\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from operations		7,191,057	8,142,921	1,010,271	1,100,818
Receipts from interest		455,329	662,546	12,373	20,021
Receipts from grants and donations		-	80,948	-	-
Receipts from dividends		6,376,338	4,762,470	592,693	475,241
Payments to suppliers and employees		(9,883,248)	(6,694,343)	(540,355)	(573,636)
Payment of interest		-	(10,333)	-	-
Payments of income taxes		(52,094)	(842,017)	(2,490)	(6,814)
Total Cash flows from operating activities		4,087,382	6,102,192	1,072,492	1,015,630
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts from sale of property, plant and equipment		-	21,982	-	-
Receipts from sale of investments		20,573,671	-	-	94,832
Receipts from maturing term deposits		400,000	11,085,200	-	-
Receipts from associates		962,927	426,231	-	-
Purchase of property, plant & equipment		(1,777,392)	(1,298,813)	-	-
Purchase of investment properties		(902,440)	(800,400)	-	-
Purchase of investments		(5,000,000)	(3,988,364)	(1,000,000)	-
Purchase of term deposits		(15,068,787)	-	(9,440)	-
Investments in associates and subsidiaries		(1,680,000)	(11,319,653)	-	-
Loans advanced/repaid to related parties		-	-	(300,000)	(1,163,521)
Total Cash flows from investing activities		(2,492,021)	(5,873,817)	(1,309,440)	(1,068,689)
Net Increase/ (Decrease) in Cash and Cash Equivalents		1,595,361	228,375	(236,948)	(53,059)
CASH BALANCES					
Cash and cash equivalents at beginning of the year	8	4,321,308	4,092,933	406,619	459,678
Cash and cash equivalents at end of the year	8	5,916,669	4,321,308	169,671	406,619
Net change in cash for the year		1,595,361	228,375	(236,948)	(53,059)

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

RAUKAWA SETTLEMENT TRUST

Statement of Accounting Policies

For the year ended 30 June 2017

1 REPORTING ENTITY

The financial statements of Raukawa Settlement Trust (the Trust, RST) for the year ended 30 June 2017 comprise the Trust (the Parent), and the consolidated financial statements of the group comprising the Trust and its subsidiaries Raukawa Settlement Trust Limited, Raukawa Iwi Development Limited (RIDL), Raukawa Charitable Trust (RCT) and Raukawa Asset Holding Company Limited (RAHCL).

2 BASIS OF PREPARATION

(a) Statement of compliance

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted. The Trust and Group are eligible to apply Tier 2 standards as they have less than \$30 million annual expenditure and is not publicly accountable.

(b) Measurement basis

The consolidated financial statements have been prepared on the historical cost basis except for assets and liabilities that have been measured at fair value.

(c) Functional and presentation currency

The financial statements are presented in New Zealand dollars (\$) which is the Group's functional currency. There has been no change in the functional currency of the Group during the year. Transactions and balances reported in foreign currencies are translated to New Zealand Dollars at the rate prevailing on the date of the transaction.

(d) GST

Except for trade receivables and trade payables which are stated inclusive of GST, all amounts have been reported exclusive of GST.

(e) Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year. Certain comparative balances have been restated to comply with presentation changes adopted in the current year.

RAUKAWA SETTLEMENT TRUST

Statement of Accounting Policies

For the year ended 30 June 2017

3 USE OF JUDGEMENTS AND ESTIMATES

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are disclosed where applicable in the relevant notes to the financial statements.

Judgements made by management in the application of the PBE Standards RDR that have significant effects on the financial statements are disclosed, where applicable, in the notes to the financial statements.

4 BASIS OF CONSOLIDATION

The consolidated financial statements incorporate the financial statements of the Parent and subsidiaries controlled by the Parent.

Control is achieved when the Parent has power over the investee and can determine the investee's operating and financing policies, such that the parent can direct the investee to assist it achieving the parent's own financial and public benefit objectives.

Consolidation of a subsidiary begins when a Parent obtains control over the subsidiary and ceases when a Parent loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive income from the date the Parent gains control until the date when a Parent ceases to control the subsidiary.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

RAUKAWA SETTLEMENT TRUST

Notes to the Financial Statements

For the year ended 30 June 2017

		GROUP		PARENT	
	NOTE	2017	2016	2017	2016
		\$	\$	\$	\$

1 CONTRACT & PROJECT REVENUE

Exchange revenues		3,063,499	2,721,461	-	-
Non-exchange revenues		389,770	759,712	-	-
		3,453,269	3,481,173	-	-

The Group receives revenue from contracts and projects with public sector organisations in exchange for providing services to the Raukawa community on the behalf of the funding provider. Revenue is recognised to the extent that the underlying services have been delivered. Where funding is received in advance of delivering goods or services and there is a requirement to return unused funding or uncertainty around the group's ability to comply with conditions attached to the funding, the amounts received are recognised as income in advance.

Revenue received for contracts and projects with no requirement to provide services in exchange or specific performance obligations is classified as non-exchange revenue and is recognised as revenue at the fair value of the amount receivable except where there are other attached conditions which are not yet fulfilled. If there are unfulfilled conditions, the amount is recognised initially as income in advance and recognised as revenue when conditions are fulfilled.

2 FINANCE AND INVESTMENT REVENUE

Interest		398,553	586,257	12,563	17,795
Dividends		2,776,798	2,832,133	592,693	576,050
CNI Iwi Collective dividend		2,776,031	4,290,284	-	-
Fair value adjustments recognised in surplus/(deficit)		435,728	460,027	435,728	460,027
		6,387,111	8,168,701	1,040,984	1,053,872

Interest income is recognised on the effective interest rate method on a proportion of time method. Dividend income is recognised when the group's right to receive the dividend is established. Fair value adjustments recognised in surplus/(deficit) comprises the effect of discounting of the long term receivables due from the Crown under the Waikato River Co-management agreement (refer Note 9).

3 OTHER REVENUE

Lease and rental income		207,557	379,858	-	-
Grants, koha and donations		21,290	95,948	550	-
Realised gains on sale of investments		2,168,075	-	-	-
Other		296	59,725	-	-
		2,397,218	535,531	550	-

Revenue received from Grants, koha and donations are classified as non-exchange revenue and are recognised as revenue at the fair value of the amount receivable except where there are other attached conditions which are not yet fulfilled. If there are unfulfilled conditions, the amount is recognised initially as income in advance and recognised as revenue when conditions are fulfilled.

RAUKAWA SETTLEMENT TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

	NOTE	GROUP		PARENT	
		2017	2016	2017	2016
		\$	\$	\$	\$
4 OPERATING EXPENSES					
Communication		289,355	213,680	4,533	5,553
Depreciation		97,629	82,013	486	1,167
Facilities		984,744	290,815	17,064	8,940
General		347,595	283,395	16,285	32,561
Governance		576,052	664,875	226,941	258,768
Unrealised foreign exchange losses from investments		1,470,831	-	-	-
Loss on revaluation of property, plant and equipment		-	25,739	-	-
Personnel costs		3,359,839	3,344,428	1,014	684
Programmes		-	36,130	-	-
Specialist advice		773,930	674,821	59,417	50,272
Travel		276,288	283,439	44,198	20,572
		8,176,261	5,899,335	369,938	378,517
5 ADMINISTRATION EXPENSES					
Accountancy fees		60,047	63,013	14,141	15,180
Administration		102,072	67,497	172,838	166,850
Audit fees		58,500	56,000	25,000	24,000
		220,618	186,510	211,978	206,030

RAUKAWA SETTLEMENT TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

NOTE	GROUP		PARENT	
	2017	2016	2017	2016
	\$	\$	\$	\$

6 INCOME TAX EXPENSE

Surplus before income tax	4,234,666	5,577,632	459,618	469,325
Tax expense at 17.5%	741,067	976,086	80,433	82,132
Non-assessable income	(812,337)	(375,307)	(76,252)	(80,505)
Non-deductible expenses	274,458	5,528	543	4,200
Effect of tax exempt subsidiaries	(23,660)	24,734	-	-
Effect of timing differences	92,581	-	-	-
Under/(over) provided in prior periods	(191,495)	-	-	-
Tax expense	80,614	631,041	4,723	5,827

DEFERRED TAX ASSETS/(LIABILITIES) – GROUP

	01 JULY 2016	RECOGNISED IN SURPLUS	RECOGNISED IN EQUITY	30 JUNE 2017
Property, plant & equipment	4,504	-	-	4,504
Investments	(34,368)	-	34,368	-
Investments in associates	(1,705,302)	(92,581)	(1,133,258)	(2,931,141)
	(1,735,166)	(92,581)	(1,098,890)	(2,926,637)
	01 JULY 2015	RECOGNISED IN SURPLUS	RECOGNISED IN EQUITY	30 JUNE 2016
Property, plant & equipment	-	4,504	-	4,504
Investments	(590,238)	-	555,870	(34,368)
Investments in associates	(1,014,011)	92,581	(783,872)	(1,705,302)
	(1,604,249)	97,085	(228,002)	(1,735,166)

There are no deferred tax balances arising in the Parent from timing differences.

Income tax is recognised in surplus/(deficit) except to the extent it relates to items recognised in equity. Current tax is the estimated income tax payable based on current period taxable income adjusted for amounts over or under provided in prior periods. Deferred tax relates to the estimated future tax consequences and benefits expected resulting from timing differences between amounts recognised in surplus/(deficit) under the financial reporting policies adopted by the group and income tax legislation. Deferred tax assets are recognised only when there is probability they will be utilised against future taxable surpluses.

RAUKAWA SETTLEMENT TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

NOTE	GROUP		PARENT	
	2017	2016	2017	2016
	\$	\$	\$	\$
7 OTHER COMPREHENSIVE REVENUE AND EXPENSE				
Share of movement in reserves of equity accounted associates	6,450,785	2,676,217	-	-
Change in fair value of investments	3,218,875	(483,056)	-	-
Transfer gain on sale of investment to net profit	(2,168,075)	-	-	-
Deferred tax recognised in equity for the year	(1,098,890)	(228,002)	-	-
	6,402,695	1,965,159	-	-
Revaluation reserve balances				
Investments in associates	16,724,444	10,273,659	-	-
Investments	7,195,701	6,144,901	-	-
Deferred tax	(2,931,141)	(1,832,251)	-	-
	20,989,004	14,586,309	-	-
8 CASH AND CASH EQUIVALENTS				
Cash and bank balances	5,916,669	4,321,308	169,671	406,619
Short term deposits	24,622,464	9,953,673	350,890	341,449
	30,539,133	14,274,981	520,562	748,068

Cash and bank balances comprise cash and call accounts and other deposits held with financial institutions with maturity dates less than 3 months. Short Term Deposits include all cash investments with maturities between 3 and 12 months. The average interest rate prevailing on cash and cash equivalents at 30 June 2017 was 2.16% (2016: 3.33%).

RAUKAWA SETTLEMENT TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

NOTE	GROUP		PARENT	
	2017	2016	2017	2016
	\$	\$	\$	\$
9 TRADE AND OTHER RECEIVABLES				
Accounts receivable – exchange revenue	441,635	242,484	351	1,792
Accounts receivable – non-exchange revenue	10,118,581	10,748,389	10,118,581	10,682,853
Accrued interest	55,632	112,409	616	426
GST refund	179,008	26,432	14,922	15,036
Prepayments	167,773	9,035	-	9,035
	10,962,629	11,138,749	10,134,469	10,709,142
Current portion	1,844,048	1,455,897	1,015,888	1,026,290
Non-current portion	9,118,581	9,682,852	9,118,581	9,682,852
	10,962,629	11,138,749	10,134,469	10,709,142

Included in accounts receivable for non-exchange revenue is \$10,118,581 (2016: \$10,682,852) of funding due from the crown for the Waikato River co-management agreement. The crown granted Raukawa Settlement Trust \$30 million being \$10 million at inception in 2009, with 20 further annual amounts due of \$1 million. The amount receivable at 30 June 2017 reflects the net present value of the 13 remaining annual instalments due, discounted at 4.50%, being the prevailing risk-free treasury rate at the date of entering into the comanagement agreement.

Trade and other receivables more than 90 days overdue are Nil (2016: \$2,650). There is no doubtful debt provision (2016: none) and the Group is not exposed to any other significant credit risks (2016: none).

RAUKAWA SETTLEMENT TRUST

Notes to the Financial Statements

For the year ended 30 June 2017

10 PROPERTY, PLANT AND EQUIPMENT

GROUP	LAND \$	BUILDINGS \$	MOTOR VEHICLES \$	OTHER PLANT & EQUIPMENT \$	TOTAL \$
COST/VALUATION					
Balance at 1 July 2016	626,616	1,843,395	484,279	275,133	3,229,423
Additions	2,594	1,928,978	-	56,934	1,988,506
Disposals	-	(17,391)	-	-	(17,391)
Balance at 30 Jun 2017	629,210	3,754,982	484,279	332,067	5,200,538
Balance at 1 July 2015	475,580	398,707	562,060	264,704	1,701,051
Additions	340,000	1,281,463	-	10,429	1,631,892
Disposals	-	-	(77,781)	-	(77,781)
Revaluation	(188,964)	163,225	-	-	(25,739)
Balance at 30 Jun 2016	626,616	1,843,395	484,279	275,133	3,229,423
ACCUMULATED DEPRECIATION					
Balance at 1 July 2016	-	57,217	393,553	202,392	653,162
Depreciation expense	-	33,218	25,481	38,930	97,629
Balance at 30 Jun 2017	-	90,435	419,034	241,322	750,791
Balance at 30 Jun 2015	-	48,157	419,771	165,369	633,297
Depreciation expense	-	9,060	35,929	37,023	82,012
Disposals	-	-	(62,147)	-	(62,147)
Balance at 30 Jun 2016	-	57,217	393,553	202,392	653,162
CARRYING VALUE					
At 30 June 2017	629,210	3,664,547	65,245	90,745	4,449,747
At 30 June 2016	626,616	1,786,178	90,726	72,741	2,576,261

All property, plant and equipment owned by the parent is classified as other plant & equipment and has a cost of \$4,818 (2016: \$4,818). Other plant & equipment comprises computer equipment and all office equipment, furniture and fittings.

At 30 June 2017, land and buildings at cost of \$3,676,644 were under construction and were not depreciated (2016: \$1,621,463).

Items of property, plant and equipment are recognised initially at cost and depreciated over their estimated useful lives (except for land) using the following rates:

Buildings:	Motor vehicles:	Other plant & equipment:
2% of cost	13-30% of Carrying Value	10-25% of Carrying Value

Land and buildings are revalued to fair value when there are indicators of a material change in value. Fair value is determined with reference to comparable property prices by independent professional property valuers Telfer Young Rotorua. The cost of land is \$818,174 (2016: \$815,580) and buildings \$3,599,719 (2016: \$1,688,132). Changes in fair value are recognised in other comprehensive revenue and expense, except where there is a decline below cost when a change in fair value is recognised in net surplus/(deficit).

RAUKAWA SETTLEMENT TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

NOTE	GROUP		PARENT	
	2017	2016	2017	2016
	\$	\$	\$	\$

11 INVESTMENT PROPERTY

Opening book value	3,140,847	2,340,447	-	-
Additions	902,439	800,400	-	-
Changes in fair value	-	-	-	-
Closing book value	4,043,286	3,140,847	-	-

Investment properties are held by the Group to earn rental income and capital appreciation rather than for the Group's own use.

Investment properties are valued at fair value with changes in fair value recognised in net surplus/(deficit). Fair value is determined annually with reference to comparable property prices by independent professional property valuers Telfer Young Rotorua. The cost of investment properties is \$4,503,286 (2016: \$3,600,847).

12 INVESTMENTS IN ASSOCIATES

	COST		CARRYING VALUE	
	2017	2016	2017	2016
Kakano Investment Limited Partnership	31,445,430	28,093,366	31,445,430	28,093,366
Ranginui Station Limited Partnership	12,886,510	10,811,901	12,886,510	10,811,901
	44,331,940	38,905,267	44,331,940	38,905,267

Associates are entities where the Group has significant influence over, but not control over, the investee.

Significant influence arises when the Group holds 20%-50% of the equity and voting interests in an investee and the Group has representation on the investee's governing body. The Group recognises its proportionate share of the surplus/(deficit) of the investee and its proportionate share of other comprehensive revenue and expenses of the investee.

The Group holds a 31.5% share in Kakano Investment Limited Partnership (2016: 31.5%). Kakano is a forestry investment fund that has a 3% shareholding in Kaingaroa Timberlands. The cost of the investment is \$17,314,510 (2016: \$18,141,521).

The Group acquired a 44.7% share in Ranginui Station Limited Partnership during the year ended 30 June 2016. Ranginui Station Limited Partnership owns and operates dairy farms in the South Waikato. The cost of the investment is \$11,319,653 (2016: \$11,319,653).

RAUKAWA SETTLEMENT TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

NOTE	GROUP		PARENT	
	2017	2016	2017	2016
	\$	\$	\$	\$
13 OTHER INVESTMENTS				
Aspiring Asset Management	2,500,000	-	-	-
Harbour Asset Management	6,176,012	11,694,037	-	-
Milford Asset Management	19,919,931	28,668,581	-	-
Mint Asset Management	2,500,000	-	-	-
Moana New Zealand Limited	850,000	850,000	-	-
Schroders Investment Management	18,673,952	23,257,882	-	-
Waitaha Property Rebuild Fund LP	2,476,215	771,240	-	-
	53,096,110	65,241,740	-	-

Investments include managed investment funds and shareholdings held by the Group where less than 20% of the equity and voting interests in an investee are held. These investments are classified as available-for-sale investments and are carried at fair value with changes recognised in other comprehensive revenue and expense, except in the case of an impairment loss. Fair value is determined with reference to quoted market prices where available, or a fair valuation technique taking into account the cash flows and other returns expected from the investment.

14 INTANGIBLE ASSETS

Fishing Quota	950,000	950,000	-	-
	950,000	950,000	-	-

Fishing Quota is considered an indefinite life intangible asset as the quota has no expiry date, so is not amortised. It is carried at cost less any accumulated impairment losses, and is impairment testing annually by comparing the carrying value to the expected cash flows from commercial leasing of the fishing quota. There are no impairment losses accumulated (2016: none).

RAUKAWA SETTLEMENT TRUST

Notes to the Financial Statements

For the year ended 30 June 2017

	NOTE	GROUP		PARENT	
		2017	2016	2017	2016
		\$	\$	\$	\$
15 TRADE AND OTHER PAYABLES					
Accounts payable		1,151,706	513,402	109,697	36,366
Accrued expenses		91,634	73,733	13,333	41,733
GST payable		52,272	-	-	-
		1,295,613	587,135	123,030	78,099

Trade and other payables are reported at their amortised cost. The Parent and the Group have no other unrecognised contingent liabilities.

16 RELATED PARTIES
INVESTMENT IN SUBSIDIARIES

Raukawa Settlement Trust Limited	-	-	-	-
Raukawa Charitable Trust	-	-	-	-
Raukawa Iwi Development Limited	-	-	87,756,441	85,756,441
Raukawa Asset Holding Company Limited	-	-	-	-
			87,756,441	85,756,441

All subsidiaries are 100% owned or controlled by the Group (2016: all 100% owned).

Investments are classified as investments in subsidiaries when the Group has the power to control the investee. This arises normally by the Group holding more than 50% of the equity interest or voting power in the investee, such that the Group can appoint the majority of the governing body members of the investee and direct its operating and financing activities. Investments in subsidiaries are recorded by the Parent at cost less any impairment losses. There are no impairment losses accumulated (2016: none).

On consolidation, all transactions between the Parent and subsidiaries, and any between subsidiaries directly, are eliminated in determining the consolidated results of the Group.

PARENT TRANSACTIONS WITH RELATED PARTIES

	2017		2016	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
<i>(a) Subsidiaries</i>				
Raukawa Charitable Trust				
Corporate services charges	(160,748)	(54,665)	(165,447)	(20,250)
Related party advance	-	189,089	-	(110,911)
Other	-	-	-	1,747

RAUKAWA SETTLEMENT TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

16 RELATED PARTIES – CONTINUED

	2017		2016	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
Raukawa Iwi Development Limited				
Dividend	488,972	-	475,241	-
Related party advance	-	1,641,679	-	2,641,679
Raukawa Asset Holding Company Limited				
Related party advance	-	75,000	-	75,000
Raukawa Settlement Trust Limited				
Related party advance	-	201,064	-	201,064
<i>(b) Governance</i>				
Trustee remuneration	(194,400)	-	(189,600)	-

GROUP TRANSACTIONS WITH RELATED PARTIES

	2017		2016	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
<i>(a) Governance</i>				
Trustee and director remuneration	(518,094)	-	(524,875)	-
<i>(b) Key management personnel</i>				
Salaries, wages and other employment benefits	(780,035)	-	(701,727)	-
Full Time Equivalent Personnel	9		8	
Koau Capital Partners – investment management	(162,000)	(15,525)	(162,000)	(16,901)
Koau Capital Partners – other services	-	-	(169,667)	(3,450)

Related parties are entities subject to common control, or those entities and individuals (including their close family members) who are able to exert significant control or influence over the Group through decision making over financial and operating policies.

Advances made to, and received from, related parties are made interest free and are repayable on demand. No amounts due from related parties are considered past due or impaired (2016: none).

Koau Capital Partners Limited are considered a related party as they provide key management and governance functions to RIDL. Koau Capital Partners Limited are also the fund manager of investee Waitaha Property Rebuild Fund LP. Other payments relate to success fees for securing investments and investment due diligence carried out for Raukawa Iwi Development Limited.

RAUKAWA SETTLEMENT TRUST

Notes to the Financial Statements

For the year ended 30 June 2017

NOTE	GROUP		PARENT	
	2017	2016	2017	2016
	\$	\$	\$	\$
17 COMMITMENTS				
OPERATING LEASES				
Less than one year	31,366	62,731	-	-
Between one and five years	-	31,366	-	-
	31,366	94,097	-	-

Operating lease commitments are the minimum amounts due under leasing agreements where the Group is the lessee and does not obtain the risks and rewards of ownership of the leased asset. Payments made under these leasing arrangements are expensed to the Statement of Comprehensive Revenue and Expense.

Other

The Group, through Raukawa Iwi Development Limited, has a further commitment to invest, when called by the fund manager, of \$570,000 (2016: \$2,250,000) in the Waitaha Property Rebuild Fund Limited Partnership. RIDL had a further commitment of \$800,000 (2016: \$900,000) of expenditure to complete the development of its new building.

18 CONTINGENT ASSETS

The Group is a beneficiary of the CNI Iwi Collective Settlement Act 2008. Under this Act, the group has the right to receive dividends from the CNI Iwi Holdings Trust as and when declared while it negotiates with other iwi through the Mana Whenua process over ownership of specific land titles. The Group estimates its entitlement to dividends until 2044 to be \$27.9 million (2016: \$35.3 million). In 2044, title to any specific land titles the group receives from negotiations will pass to the Group and it will be entitled to all future income from these lands. No assets have been recognised from this process given the uncertainty over the timing and amount of any land or future dividends that may be received.

As part of the acquisition of Raukawa Iwi Development Limited investment in Ranginui Station LP made in 2016, Raukawa is eligible to receive up to \$2,250,000 from the vendor if the limited partnership does not achieve certain earnings levels over the 2017-2019 financial years. At 30 June 2017 no amount has been recognised as receivable by the Group, as RIDL cannot reliably estimate any amount that may become due.

19 SUBSEQUENT EVENTS

There were no subsequent events that required recognition or disclosure in these financial statements.



RAUKAWA CHARITABLE TRUST
Financial Statements

For the year ended 30 June 2017

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Independent Auditor's Report

To the beneficiaries of Raukawa Charitable Trust

REPORT ON THE FINANCIAL STATEMENTS

OPINION

In our opinion, the accompanying financial statements of Raukawa Charitable Trust (the trust) on pages 92 to 101:

- present fairly in all material respects the trust's financial position as at 30 June 2017 and its financial performance and cash flows for the year ended on that date; and
- comply with Public Benefit Entity Standards Reduced Disclosure Regime (Not For Profit).

We have audited the accompanying financial statements which comprise:

- the statement of financial position as at 30 June 2017;
- the statements of comprehensive revenue and expense, changes in net assets/equity and cash flows for the year then ended; and
- notes, including a summary of significant accounting policies and other explanatory information.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our responsibilities under ISAs (NZ) are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

Other than in our capacity as auditor we have no relationship with, or interests in, the trust.

USE OF THIS INDEPENDENT AUDITOR'S REPORT

This report is made solely to the beneficiaries as a body. Our audit work has been undertaken so that we might state to the beneficiaries those matters we are required to state to them in the independent auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the beneficiaries as a body for our audit work, this report, or any of the opinions we have formed.

RESPONSIBILITIES OF THE TRUSTEES FOR THE FINANCIAL STATEMENTS

The Trustees, on behalf of the trust, are responsible for:

- the preparation and fair presentation of the financial statements in accordance with generally accepted accounting practice in New Zealand (being Public Benefit Entity Standards Reduced Disclosure Regime (Not For Profit));
- implementing necessary internal control to enable the preparation of a set of financial statements that is fairly presented and free from material misstatement, whether due to fraud or error; and
- assessing the ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objective is:

- to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and
- to issue an independent auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs NZ will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of these financial statements is located at the External Reporting Board (XRB) website at:

https://www.xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx.

This description forms part of our independent auditor's report.



16 OCTOBER 2017

HAMILTON

RAUKAWA CHARITABLE TRUST

Entity Information

For the year ended 30 June 2017

NATURE OF BUSINESS

Charitable Trust which administers funds for the charitable benefit of the Raukawa iwi.

ACCOUNTANTS

GHA Ltd,
Chartered Accountants,
PO Box 1712, Rotorua

CHARITY REGISTRATION NUMBER

CC43318

AUDITORS

KPMG,
PO Box 929,
Hamilton 3240

POSTAL ADDRESS

26–32 Campbell Street,
Tokoroa

BANKERS

Westpac

TRUSTEES



KATARAINA HODGE



GAYLENE ROBERTS



CHERYL PAKURU



DEBBIE DAVIES



VANESSA EPARAIMA

RAUKAWA CHARITABLE TRUST

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2017

	NOTE	2017 \$	2016 \$
REVENUE			
Contract & project revenue	1	3,358,308	3,236,257
Grants, koha and donations	2	2,228,047	2,204,898
Other revenue	3	319,597	427,425
Total Revenue		5,905,952	5,868,580
EXPENSES			
Operating expenses	4	5,293,262	5,150,518
Administration expenses	5	70,878	83,173
Uri grants		373,913	505,450
Total Expenses		5,738,053	5,739,141
Net surplus for the year		167,900	129,439
Other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense for the year		167,900	129,439

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

RAUKAWA CHARITABLE TRUST

Statement of Changes in Net Assets/Equity

For the year ended 30 June 2017

	ACCUMULATED REVENUE AND EXPENSE	TOTAL NET ASSETS/EQUITY
	\$	\$
Opening balance 1 July 2016	5,517,655	5,517,655
Surplus for the year	167,900	167,900
Closing balance 30 June 2017	5,685,555	5,685,555
Opening balance 1 July 2015	5,388,216	5,388,216
Surplus for the year	129,439	129,439
Closing balance 30 June 2016	5,517,655	5,517,655

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

RAUKAWA CHARITABLE TRUST

Statement of
Financial Position

As at 30 June 2017

	NOTE	2017 \$	2016 \$
ASSETS			
Current assets			
Cash and cash equivalents	6	3,949,199	3,439,433
Trade and other receivables	7	656,167	354,914
Advances to related parties	10	3,185,236	3,485,236
Total current assets		7,790,602	7,279,583
Non-current assets			
Property, plant and equipment	8	114,458	98,140
Total Non-current assets		114,458	98,140
Total Assets		7,905,060	7,377,724
LIABILITIES			
Current liabilities			
Trade and other payables	9	454,030	243,940
Employee entitlements		312,446	301,871
Income in advance		1,453,029	1,314,258
Total Current liabilities		2,219,505	1,860,069
Total Liabilities		2,219,505	1,860,069
Net assets		5,685,555	5,517,655
Net Assets/Equity		5,685,555	5,517,655

These financial statements are issued for and on behalf of the Board of Trustees:



CHAIRPERSON

16 OCTOBER 2017



TRUSTEE

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

RAUKAWA CHARITABLE TRUST

Statement of
Cash Flows

For the year ended 30 June 2017

	NOTE	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operations		6,000,747	5,871,528
Receipts from interest		125,137	110,892
Payments to suppliers and employees		(5,723,354)	(5,797,991)
Total Cash flows from operating activities		402,530	184,429
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant & equipment		(192,764)	(10,429)
Loans advanced/repaid to related parties		300,000	-
Total Cash flows from investing activities		107,236	(10,429)
Net Increase/ (Decrease) in Cash and Cash Equivalents		509,766	174,000
CASH BALANCES			
Cash and cash equivalents at beginning of the year	6	3,439,433	3,265,433
Cash and cash equivalents at end of the year	6	3,949,199	3,439,433
Net change in cash for the year		509,766	174,000

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

RAUKAWA CHARITABLE TRUST

Statement of Accounting Policies

For the year ended 30 June 2017**1 REPORTING ENTITY**

The financial statements presented are for Raukawa Charitable Trust (RCT), for the year ended 30 June 2017. RCT is registered under the Charities Act 2005 and is engaged in furthering the health and social wellbeing of Raukawa people, as well as the environmental health of the Raukawa rohe and promoting the culture and history of Raukawa.

2 BASIS OF PREPARATION**(a) Statement of compliance**

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted. The Trust is eligible to apply Tier 2 standards as they have less than \$30 million annual expenditure and is not publicly accountable.

(b) Measurement basis

The financial statements have been prepared on the historical cost basis except for assets and liabilities that have been measured at fair value.

(c) Functional and presentation currency

The financial statements are presented in New Zealand dollars (\$) which is the Trust's functional currency. There has been no change in the functional currency of the Trust during the year.

(d) Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year. Certain comparative balances have been restated to comply with presentation changes adopted in the current year.

3 USE OF JUDGEMENTS AND ESTIMATES

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are disclosed where applicable in the relevant notes to the financial statements.

Judgements made by management in the application of the PBE Standards RDR that have significant effects on the financial statements are disclosed, where applicable, in the notes to the financial statements.

RAUKAWA CHARITABLE TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

	NOTE	2017	2016
		\$	\$
1 CONTRACT & PROJECT REVENUE			
Exchange revenues		2,968,538	2,476,545
Non-exchange revenues		389,770	759,712
		3,358,308	3,236,257

The Trust receives revenue from contracts and projects with public sector organisations in exchange for providing services to the Raukawa community on the behalf of the funding provider. Revenue is recognised to the extent that the underlying services have been delivered. Where funding is received in advance of delivering goods or services and there is a requirement to return unused funding or uncertainty around the Trust's ability to comply with conditions attached to the funding, the amounts received are recognised as income in advance.

Revenue received for contracts and projects with no requirement to provide services in exchange or specific performance obligations is classified as non-exchange revenue and is recognised as revenue at the fair value of the amount receivable except where there are other attached conditions which are not yet fulfilled. If there are unfulfilled conditions, the amount is recognised initially as income in advance and recognised as revenue when conditions are fulfilled.

2 GRANTS, KOHA AND DONATIONS

Grants		20,000	95,000
Donation from Raukawa Iwi Development Limited	10	2,207,307	2,108,950
Other koha and donations		740	948
		2,228,047	2,204,898

Revenue received from Grants, koha and donations are classified as non-exchange revenue and are recognised as revenue at the fair value of the amount receivable, except where there are other attached conditions which are not yet fulfilled. If there are unfulfilled conditions, the amount is recognised initially as income in advance and recognised as revenue when conditions are fulfilled.

3 OTHER REVENUE

Interest income		125,113	118,494
Corporate service charges	10	194,484	249,134
Other		-	59,797
		319,597	427,425

Interest income is recognised on the effective interest rate method on a proportion of time method. Corporate services charges are billed to related parties in exchange for provision of administration services and facilities by the Trust. The Trust recognises this revenue as it provides the services to its related parties.

RAUKAWA CHARITABLE TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

	NOTE	2017 \$	2016 \$
4 OPERATING EXPENSES			
Communication		274,085	197,894
Depreciation		40,615	39,942
Facilities		307,993	317,270
General		331,309	286,642
Governance		139,460	173,776
Personnel costs		3,358,825	3,343,359
Specialist advice		499,125	409,319
Travel		341,850	382,316
		5,293,262	5,150,518
5 ADMINISTRATION EXPENSES			
Administration		50,306	59,042
Accountancy fees		8,071	12,131
Audit fees		12,500	12,000
		70,878	83,173
6 CASH AND CASH EQUIVALENTS			
Cash and bank balances		519,361	320,526
Short term deposits		3,429,839	3,118,907
		3,949,199	3,439,433
<p>Cash and bank balances comprise cash and call accounts and other deposits held with financial institutions with maturity dates less than 3 months. Short term deposits include all cash investments with maturities between 3 and 12 months. The average interest rate prevailing on cash and cash equivalents at 30 June 2017 was 3.20% (2016: 3.46%).</p>			
7 TRADE AND OTHER RECEIVABLES			
Accounts receivable – exchange revenue		484,458	253,474
Accounts receivable – non-exchange revenue		-	65,538
Accrued interest		35,878	35,902
Prepayments		135,831	-
		656,167	354,914
<p>Trade and other receivables more than 90 days overdue are Nil (2016: \$25,770). There is no doubtful debt provision (2016: none) and the Trust is not exposed to any other significant credit risks (2016: none).</p>			

RAUKAWA CHARITABLE TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

8 PROPERTY, PLANT AND EQUIPMENT

	BUILDING IMPROVEMENTS	PLANT & EQUIPMENT	MOTOR VEHICLES	OFFICE FURNITURE & EQUIPMENT	TOTAL
COST	\$	\$	\$	\$	\$
Balance at 1 Jul 2016	24,949	21,809	39,911	268,205	354,874
Additions	-	-	-	56,934	56,934
Balance at 30 Jun 2017	24,949	21,809	39,911	325,139	411,808
Balance at 1 Jul 2015	24,949	21,809	41,653	257,777	346,188
Additions	-	-	-	10,428	10,428
Disposals	-	-	(1,742)	-	(1,742)
Balance at 30 Jun 2016	24,949	21,809	39,911	268,205	354,874
ACCUMULATED DEPRECIATION					
Balance at 1 Jul 2016	11,681	11,681	26,811	206,561	256,734
Depreciation expense	1,325	1,582	2,198	35,511	40,616
Balance at 30 Jun 2017	13,006	13,263	29,009	242,072	297,350
Balance at 30 Jun 2015	10,209	9,502	25,314	172,938	217,963
Depreciation expense	1,472	2,179	2,668	33,623	39,942
Disposals	-	-	(1,171)	-	(1,171)
Balance at 30 Jun 2016	11,681	11,681	26,811	206,561	256,734
Carrying value at 30 Jun 2017	11,943	8,546	10,902	83,067	114,458
Carrying value at 30 Jun 2016	13,268	10,128	13,100	61,644	98,140

Items of property, plant and equipment are recognised initially at cost and depreciated over their estimated useful lives (except for land) using the following rates:

Buildings	10% of Carrying Value
Plant & equipment	10% of Carrying Value
Motor vehicles	13-20% of Carrying Value
Office furniture & equipment	10-50% of Carrying Value

RAUKAWA CHARITABLE TRUST

Notes to the
Financial Statements

For the year ended 30 June 2017

	NOTE	2017 \$	2016 \$
9 TRADE AND OTHER PAYABLES			
Accounts payable		344,456	162,292
Accrued expenses		57,301	12,000
GST payable		52,273	69,648
		454,030	243,940

Trade and other payables are reported at their amortised cost. The Trust has no other unrecognised contingent liabilities.

10 RELATED PARTIES

	2017		2016	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
<i>(a) Parent</i>				
Raukawa Settlement Trust				
Corporate services charges	160,748	54,665	165,447	20,520
Related party advance	-	(189,089)	-	110,911
Other	-	-	-	(1,747)
<i>(b) Other subsidiaries of the same group</i>				
Raukawa Iwi Development Limited				
Donation	2,207,307	-	2,108,950	-
Corporate services charges	33,736	3,204	83,687	7,572
Lease and rental expenses	(207,357)	-	(220,401)	(1,712)
Related party advance	-	1,574,325	-	1,574,325
Raukawa Asset Holding Company Limited				
Related party advance	-	1,800,000	-	1,800,000
<i>(c) Governance</i>				
Trustee remuneration	(117,444)	-	(126,275)	-
<i>(d) Key management personnel</i>				
Salaries, wages and other employment benefits	(780,035)	-	(701,727)	-
Full Time Equivalent Personnel	9	-	8	-

RAUKAWA CHARITABLE TRUST

Notes to the Financial Statements

For the year ended 30 June 2017

10 RELATED PARTIES (CONTINUED)

Related parties are entities subject to common control, or those entities and individuals (including their close family members) who are able to exert significant control or influence over the group through decision making over financial and operating policies.

Advances made to, and received from, related parties are made interest free and are repayable on demand. No amounts due from related parties are considered past due or impaired (2016: none).

Other than in their capacity as governance and key management personnel, there were no other material transactions with individuals in these groups of related parties.

11 COMMITMENTS

	NOTE	2017	2016
		\$	\$
OPERATING LEASES			
Less than one year		31,366	62,731
Between one and five years		-	31,366
		31,366	94,097

Operating lease commitments are the minimum amounts due under leasing agreements where the Trust is the lessee and does not obtain the risks and rewards of ownership of the leased asset. Payments made under these leasing arrangements are expensed to the Statement of Comprehensive Revenue and Expense.

12 SUBSEQUENT EVENTS

There have been no significant events occurring after balance date that would impact the balances reported in these financial statements.

RAUKAWA SETTLEMENT TRUST

Governance Meetings Attended

July 2016-June 2017

TRUSTEE	RST BOARD	RST OTHER	RST HONOR- ARIUM	RST EXECUTIVE COSTS	TOTAL GROSS	TRAVEL	PAYE	NETT
Debbie Davies	3	1		-	2,300.00	414.05	759.00	1,955.05
Vanessa Eparaima	-	-	12	12	159,999.96	0.00	52,799.88	107,200.08
Paraone Gloyne	1	-	-	-	700.00	100.80	231.00	569.80
Nachelle Griffiths	3	1	-	-	2,300.00	618.05	759.00	2,159.05
Gail Hamilton	1	-	-	-	700.00	122.11	231.00	591.11
Marina Hireme	4	2	-	-	2,700.00	193.10	891.00	2,002.10
Kataraina Hodge	4	-	-	-	2,800.00	0.00	924.00	1,876.00
Connie Hui	3	1	-	-	2,300.00	259.48	759.00	1,800.48
Richard Jefferies	3	-	-	-	2,100.00	358.66	368.82	2,827.48
Rina Lawson	*5	2	-	-	3,400.00	226.40	1,050.24	2,576.16
Wilfred O'Brien	*5	1	-	-	3,200.00	199.66	1,056.00	2,343.66
Steven Oxenham	1	-	-	-	700.00	124.13	231.00	593.13
Elthea Pakaru	*4	2	-	-	2,700.00	194.00	891.00	2,003.00
Cheryl Pakuru	3	2	-	-	2,500.00	0.00	825.00	1,675.00
Gaylene Roberts	4	2	-	-	3,200.00	565.33	1,056.00	2,709.33
Waimatao Smith	4	-	-	-	2,800.00	217.76	924.00	2,093.76
	34.00	14.00	12.00	12.00	194,399.96	3,593.53	63,755.94	134,975.19

RST Other AGM Prep hui held 29 Nov 2016 - AGM hui held 10 Dec 2016

RST Board *RST Special hui held 16 Sept 2016

RAUKAWA CHARITABLE TRUST

Governance Meetings Attended

July 2016–June 2017

TRUSTEE	RCT BOARD	RCT SUB HUI	RCT HONOR- ARIUM	RCT ACTING GM HONOR- ARIUM	TOTAL GROSS	TRAVEL	PAYE	NETT
Debbie Davies	3	*1		-	2,000.00	462.11	660.00	1,802.11
Vanessa Eparaima			12	8	52,500.00	-	17,324.96	35,175.04
Kataraina Hodge			12	8	52,500.00	-	17,324.96	35,175.04
Cheryl Pakuru	4	*1			2,600.00	69.12	858.00	1,811.12
Gaylene Roberts	4				2,400.00	466.27	792.00	2,074.27
	11	2	24		112,000.00	997.50	36,959.92	39,060.43

* Attendance to a JMA hui held with Putake Taiao on the 13th July 2016

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