

2017 – 2018

Annual Report



RAUKAWA



Te Whare o Raukawa Main Office, Tokoroa

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/aboutraukawa





Tokahaere, Wharepūhanga South, Waipā District.

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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



He hōnore, he korōria ki te Atua

He maungārongo ki 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. Rire, rire, hau! Paimārire!

E tangi tonu nei te ngākau mō rātou te hunga kua wehe
atu ki tua o te ārai. Haere koutou e ngā ringa raupā o te
iwi, e ngā kākā wahanui o ngā marae, e te puna roimata
o ngā awa whakaterere kōrero. Moe mai rā koutou ki te
kāinga tūturu mō tāua, mō te tangata.

Ka huri ki a tātou, ki te hunga ora.

Hautere ki Pōhaturoa, Nukuhau ki Titīraupenga,
Wharepūhunga ki Maungatautari, hoki rawa mai ki Te
Wairere ki te taha rāwhiti o Raukawa. Tēnā tātou katoa.

Tēnā koutou e nga kaiārahi, e ngā waha kōrero o ō
tātou marae maha, mō koutou e pupuru nei i te mauri o
tō tātou iwi me te whakaaro nui tonu ki te āpōpō.

Life continues to roll on as we work alongside our board
members and staff to uphold the tikanga and kawa of
Raukawa. We can all congratulate ourselves now that
we have a substantial new 'home' that clearly identifies
Raukawa. A home that provides an appropriate venue

with the facilities needed to host our taonga, kaimahi,
trustees and whānau as our Iwi organisation helps
position us to be a strong player within the central
landscape of the local and national community. I
congratulate our board members and dedicated staff
who have worked hard to bring this to fruition. While
there is still work to be done to complete the project
overall at least our staff can enjoy a bigger, brighter
space and continue to establish an environment that
works for them.

The future looks bright but there is still much to be
done to strengthen our whānau, hapū and our iwi. We
must continue to grow our knowledge on tikanga Māori
so that we can put it into practice on our marae and our
everyday lives. We are living longer but we have yet to
see the full benefits at the marae and throughout our
communities. Our rangatahi are meeting the challenges
of the new world but how well can we say that of the
older generation. I leave that for you to ponder over.

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

JOHN-THOMAS (HORI) DEANE
Kaunihera Kaumātua Chairperson

A handwritten signature in black ink that reads "J. T. Deane."



2017-18 Annual Report

Raukawa Settlement Trust

HE PŪRONGO

Raukawa Settlement Trust Chairperson's Report

It gives me great pleasure to introduce this year's annual report, a year of further progress and solid performance and achievement for Raukawa.

However, I want to take this time to also acknowledge the passing of kaumātua Wilfred O'Brien on October 13, 2018. Wilfred was a stalwart for Ngātira Marae and represented his marae with consistency and wisdom as a Raukawa Settlement Trust (RST) trustee until his retirement at the end of 2017. I want to acknowledge Wilfred and all other iwi members we have farewelled in recent months and over the previous year, and offer my condolences to whanau.

Ko taku mihi tuatahi ki te Atua, te kaihangā o te rangi me te whenua.

Ka huri ōku whakaaro ki te hunga e noho nei i te arai o te pō. He kura i tangihia, he maimai aroha ki a rātou.

He mihi ki te whare o Pōtatau. Paimarire ki a rātou. Paimarire ki a tātou te iwi whanui o Raukawa. Tēnā tātou katoa.

In the coming pages there are a range of highlights, updates and achievements for our iwi, for individual whānau members, and for our various business groups. For our team a key highlight of the year has been the transition from our Campbell Street headquarters to the new purpose-built offices of Te Whare o Raukawa on Leith Place in Tokoroa.



While there had been substantial delays in the completion of the new building, it is a pleasure to be this side of the development and to have our teams all transitioned into our new premises.

Raukawa is a major local employer and provider of a range of services that we hope support the wellbeing of our people and of the many communities we serve. It is wonderful to have a building which better reflects the scale of the services we provide, which can house our people and our taonga, and which provides a more welcoming and nurturing environment for our manuwhiri, our whānau and kaimahi.

I want to acknowledge and thank Maria Te Kanawa, Raukawa Charitable Trust (RCT) Aka Tauwhiro Group Manager and Kim Blomfield, Executive Assistant - Governance for their leadership. Maria and Kim, supported by many kaimahi, ensured a smooth and well-planned relocation from our former premises into the new building.

Earlier this year saw the resignation and departure of Tumu Whakarae Bobby Bryan, who needed to return to Wellington to care for his father. It is disappointing to have a leadership gap, however, I genuinely wish Bobby, his father, and his whole whānau all the very best. That said, I want to also take this time to thank and acknowledge Maria for stepping up as acting Tumu Whakarae.

Maria has almost a decade of experience in a range of roles across the RCT. It is therefore a pleasure to be able to acknowledge Maria's experience and broad understanding of our operations by appointing her to the acting role. This has ensured a seamless transition as a robust and thorough recruitment process for a Tumu Whakarae is being carried out.

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, health and economic aspirations of our people and many others in the communities we share. You will see from the reports the significant work our teams do, and the value they bring to our marae and people, and to the wider community within our rohe.

This year we distributed \$520,000 across our marae, education and kuia and koroua wellbeing grants.

I want to also take this time to acknowledge our trustees who share their collective wisdom to guide the direction and to encourage the momentum of our iwi. We have a diverse and talented range of trustees who bring valuable perspectives across the many and complex range of activities and services we are engaged in. In the last year we saw the departure of long time trustee Elthea Pakaru. I want to acknowledge Elthea for her wisdom and practical presence she brought to our board deliberations. Elthea, I wish you prosperity and good health in the years ahead.

As a result we welcomed new trustees onto the board, these were, Juanita Temarama from Whakaaratamaiti and Rachel O'Connor from Ngātira.

I want to welcome Gaylene Roberts to Raukawa Iwi Development Limited (RIDL) and welcome Nina Hireme to the board of the RCT, she replaces Gaylene who stood down after a number of years of service to the RCT.

Our group results for the year ending 30 June 2018, continue to demonstrate our careful and considered management of financial resources.

The RST Group achieved revenue of \$11m, with costs and distributions of almost \$7m resulting in a surplus for the year of \$5.4m.

The Raukawa Charitable Trust revenue was \$5.9m, with costs increasing from \$5.7m to \$5.9m, resulting in a surplus of \$50,000. The increase in cost was due to a 41% increase in distributions made to uri, which is a pleasing result.

Raukawa Iwi Development continue to deliver great results with total revenue of \$8.3m, with costs and distributions of \$3m, resulting in a total comprehensive income before donations of over \$16m. The asset base

of our iwi continues to grow from \$132 million to \$146m, capping off another year of economic growth for our iwi.

It is humbling to see the continued strong results from our commercial company which provides funding to support the range of activities and services we offer, including wellbeing grants for our koroua and kuia, our marae and our education grants. I want to take this time to acknowledge our RIDL Chairperson John Spencer who has guided our commercial company since 2012. RIDL, like its parent RST, takes a long-term view around decision making because as an iwi organisation we have very clear expectations about our role of protecting and nurturing our resources. We do what we can to protect and advance our collective interests while insuring we have a strong foundation to hand on to those generations yet to come.

Raukawa have taken a careful and considered pathway since achieving settlement. We have taken firm steps and continued to grow and refine our performance each year. We continue to increase the level of funding to support whānau and marae through grants, and the services that we provide to the iwi and wider community.

Each year I try to remind everyone of the need to be pragmatic around what we can achieve with what are in reality modest funds relative to the significant numbers and need among our many thousands of whānau. So, we must be careful and considered in how we target our funding, doing what we can to support those most in need, including our koroua and kuia, and in providing funding support for the next generation of workers and leaders through education grants and funding for our marae.

It is, I believe, important to continue on the pathway of acknowledging our relationships and connections with each other, acknowledging the value in diversity, and in alignment, in working and focusing collectively. We must resist division. Division is a concept that appears to have taken hold in some communities. It speaks about mine and yours, not ours, it speaks about separation and detachment. We have an organisation that was built upon the guidance of kaumātua who set principles of kotahitanga and whānaungatanga. While others have devolved assets, whenua and relationships, we have retained our approach of valuing and acknowledging our individual points of view, while seeking shared solutions and alignment and the sharing of wisdom and expertise that will bring about improved wellbeing for us all. Raukawa kia mau, kia ora.

VANESSA EPARAIMA

Raukawa Settlement Trust Chairperson



Raukawa Grants

OVERVIEW

GRANT TYPE	BUDGET 2017-18 \$	ACTUAL 2017-18 \$	PROPOSED 2018-19 ALLOCATION \$
Marae	490,331	316,237	500,341
Education	90,000	89,300	95,000
Kuia Koroua Wellbeing	90,000	90,000	95,000
Discretionary	25,000	25,000	25,000
Sports	NA	NA	10,000
Total	695,331	520,537	725,341

MARAE GRANTS

	PAID
Aotearoa	0
Mōkai (Pakaketaiari)	35,709.60
Ongaroto	0
Paparaamu	0
Pikitu	44,795.40
Ruapeka	26,238.00
Tapapa	25,791.32
Whakaaratamaiti	46,004.60
Mangakaretu	0
Ngatira	0
Owairaka (Rawhitiroa)	0
Pārāwera (Te Taumata)	0
Rengarenga	19,256.10
Tangata	64,157.70 (2)
Ukaipō	0
Whakamārama	54,284.00 (2)

\$316,237
DISTRIBUTED

EDUCATION GRANTS

	NUMBER	AMOUNT
Bachelor Degree	62	62,000
Postgraduate	3	4,500
Masters	9	18,000
Doctorate	1	2,000
Diploma	2	1,000
Certificate	2	1,000
Short Course	2	800

81

\$89,300
DISTRIBUTED

KUIA AND KOROUA WELLBEING GRANTS

	GRANTS	PAID
Dental Treatment	24	17,457.07
Eye Treatment	26	16,407.93
Firewood	3	2,220.66
General Practitioner	66	25,632.54
Hearing Treatment	10	8,565.33
Heating	18	11,571.62
Mobility Equipment	1	212.58
Pharmacy Prescriptions	120	4,972.82
Podiatry Treatments	4	2,364.43
Purchase and/or repair of hearing aids	1	595.02

273

\$90,000
DISTRIBUTED

RAUKAWA

Education Grants

Education is critical to achieving the goal of Raukawa kia mau kia ora, a thriving Raukawa Iwi. Education allows iwi members to support their personal aspirations as well as the collective aspirations of their whānau, and iwi. To support this kaupapa the RST makes education grants, worth over \$70,000, available each year.

Education grant recipient Rachael Reihana of Ongaroto Marae was brought up in Taupō and around Mt Ruapehu. She attended Taupō-Nui-a-Tia College and competed at a national level in swimming.

“When I left school I knew I wanted to study at University. But I was borderline on meeting the minimum eligibility requirements”

With hard work, and support from the education grants, Rachael was able to complete a Certificate of University Preparation, followed by a Bachelor of Social Science majoring in Geography. Completing both within the standard 3-year period, graduating in April 2018.

Rachael says she really enjoyed university life, “and all that it has to offer, in fact, I miss some of the wonderful opportunities that were available.”

Rachael’s childhood was filled with stories of the Raukawa rohe, told by her grandmother Winifred Ngaroma McKenzie.

“I can recall her reciting names of the hills, battle sites and tuahu sites. She was our whakapapa tohunga, continually being contacted by other members of the hapū for help with their whakapapa.”

Rachael says she was lucky to have had her grandmother.

“With the support of the education grant I am now able to continue her legacy in the Māori realm with my current employment with the Tūwharetoa Māori Trust Board working in the natural resources area.”



RAUKAWA

Kuia and Koroua Wellbeing Grants

To support kuia and koroua to live active, healthy, fulfilling lives, and allow them to continue to contribute to and engage with their communities, the RST provides Kuia and Koroua Wellbeing Grants for iwi members 60 years and over.

Eligible iwi members can apply for up to \$1000 in wellbeing and healthcare related support. The annual grant provides funding support for the cost of wellbeing and healthcare such as eye, dental, hearing, and podiatry treatments, GP visits, pharmacy prescriptions, and mobility equipment. Grants can also extend to heating needs and ambulance fees.

Kaumātua Colin Barnett has whakapapa links to Pikitū Marae and Ngāti Huri. He has applied for and received a grant for each of the last four years. These grants have helped Colin pay for hearing aids, dental work and prescription glasses. In addition, they have assisted with costs incurred following both an in-home accident that left him requiring a wheelchair for two months, as well as hospital stays for eye surgery and pneumonia.

Colin and his wife lead active lives, and at 73 and 72 they try to be as independent as possible.

“As pensioners, we are grateful for the financial support that we get from Raukawa,” says Colin.

“I am a mad keen veggie gardener, I also love both salt and freshwater fishing. We both try and spend as much spare time as possible with our mokopuna. Thank you Raukawa for helping make this possible.”

Raukawa makes a strong commitment to give back to our marae and iwi members as we prudently administer our settlement funds.



UKAIPO MARAE



Raukawa Marae Grants

The 16 mandated marae that are spread across our rohe are central to our identity as Raukawa, they are a focal point for iwi members and supporting them is a core commitment of the RST. This commitment aims to support haukāinga to take care of our ancestral homes and foster a strong and culturally connected iwi.

The Marae Grants delivered by RST fulfil part of this commitment. Since the first round of grants in 2010-11 over \$2.8m has been paid out to Raukawa marae. Marae grants are funded by the returns generated by RIDL

Located around 10 kilometres southeast of Matamata, Ūkaipō Marae sits within Te Kaokaoroa o Pātetere in the foot hills of the Kaimai Range. The primary hapū of the marae is Ngāti Wehiwehi. The whareniui is named Wehiwehi and the wharekai is Kirihika.

The area around Ūkaipō plays a key role in the birth story of Raukawa. As Māhinaarangi undertook her journey to the her new home she gave birth to Raukawa at Whenua-ā-kura, on the western side of the Kaimai Range. The Marae name Ūkaipō commemorates this location where Māhinaarangi fed her new baby Raukawa shortly after his birth.

The money made available through marae grants has allowed Ūkaipō to undertake important work redeveloping their facilities to enable the Marae to support its active and growing community.

A significant milestone was recently reached with the completion of a new ablution block.

Raukawa Settlement Trust trustee Cheryl Pakuru says, “the new facilities mean that we are better able to cater to the needs of our community now, while also being able to grow the size and frequency of events we hold.”

These new facilities mark the completion of the first stage in a long-term project to revitalise and improve not just the facilities at Ūkaipō, but also the wider marae community.





2017-18 Annual Report

Raukawa Charitable Trust

HE PŪRONGO

Raukawa Charitable Trust Deputy Chairperson's Report

With the passing of another year, we once again have a chance to reflect on the mahi undertaken by our kaimahi, kaumātua and trustees, and take stock of the progress we have made in furthering the vision and aspirations of our people.

The 2017-18 financial year has been busy for all four business groups within the Raukawa Charitable Trust (RCT). The first half of the year saw the groups carrying out their business as usual while also preparing for the move to Te Whare o Raukawa, which was completed in early January 2018. The second half of the year has seen our business groups settling into the new workspace while not letting the transition disrupt the important mahi our teams do. I would like to thank all the staff for their mahi during this process, and I am pleased to report on the appreciation and satisfaction from across our staff for the new environment and design of the new premises.

As Vanessa has said in her chairperson's report Te Whare o Raukawa is a building that reflects where we are as an organisation, it provides us with the facilities and resources that will enable us to serve our iwi and community in the best way we can.


For Aka Tauwhiro the fit out of, and move to, Te Whare o Raukawa was a significant focus and workstream for the year. From selecting furnishings through to overseeing the rollout of new phone and IT systems. The move



has also offered an opportunity for Aka Tauwhiro to implement a range of improvements to processes and policy that will support the wider organisation to reach its goals. The final move would not have gone as smoothly without the efforts of the Aka Tauwhiro team. I want to acknowledge the excellent work of Maria Te Kanawa, and Kim Blomfield for ensuring a smooth and seamless transition for our team from Campbell Street to Leith Place.

The last year has seen Tiwai Hauora continue to increase both its number of staff and the volume of clients that they support. The services they deliver continue to be of a high quality, attested to by the Raukawa Family Start Service once again being ranked as one of the top three providers nationwide. Family Start were invited to present at the national conference for Family Start providers about their experience of working with the Whare Ora (Healthy Homes) Programme. This cross service approach to supporting clients is something that Tiwai Hauora can be rightly proud of. These positives are supported by the results of the funder audits undertaken this year which have been positive on the whole.

2017 saw the first commemorations of a New Zealand Wars Day. This day was part of the wider Te Pūtake o te Riri: Wars and Conflicts in New Zealand programme supported by central government. Through Te Pūtake o te Riri fund Kakara Whakareai hosted an educational



hīkoi, Me Maumahara Tātou, in May 2018. Visiting four sites where Raukawa tūpuna fell during the New Zealand Wars, the hīkoi provided an opportunity for over 250 people to learn of the loss and sacrifices of Raukawa during the New Zealand Wars, effects that are still being felt today.

The Kakara Whakareī team have been working collaboratively with other iwi and the Crown to create a framework for the return of the Ō-Rākau battle site that reflects the shared aspirations of all interested groups

The past year has also seen Kakara Whakareī successfully facilitate Te Whare Kōrero o Raukawa and Te Kura Reo o Raukawa. Both of these wānanga were fully subscribed, with over 110 students in attendance for each of them.

Alongside their work promoting te reo Māori, Kakara Whakareī have supported the Matamata Piako District Council with the blessing of their new building in Matamata. They have also been working closely with the Waikato Regional Council (WRC) as they seek to redevelop their building. This mahi plays an important role in helping to foster positive and respectful relationships between Raukawa and our local and regional councils.

As in previous years, Pūtaka Taiao continues to advance the interests of Raukawa across a wide range of mahi. Following its establishment in early 2017, the Raukawa

Kaitiaki Rōpū (RKR) has hosted a range of wānanga that offer rōpū and iwi members the chance to learn new skills that will enable them to play a more active role in monitoring and protecting the whenua and awa that are so important to us.

The team have played an active role in the consultation and planning phases of both the Waikeria Prison expansion and the wastewater upgrades in the South Waikato. Both of these projects will have long-term impacts on our rohe, and Pūtaka Taiao are working hard to protect and advance the interests of iwi members impacted by these projects.

While this is just a brief overview of the range of mahi carried out by RCT staff in the last financial year, the reports that follow from each group provide greater detail.

Looking forward, the RCT stands in good stead to continue advocating for iwi members at a local and national level, while working on the ground to deliver positive outcomes across health and social services, cultural development, and the environment.

KATARAINA HODGE

Raukawa Charitable Trust Deputy Chairperson



PŪTAKE TAIAO

Raukawa Environment Group

ABOUT US

Our Business Group provides leadership, guidance and advocacy to ensure the sustainability of our resources for present and future generations, according to the tikanga and kawa of Raukawa.

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 YEAR*



* Please note that this is an estimate of how we apply our time, effort and resources to achieving each specific strategic outcome.

STRATEGIC OUTCOME 2

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

NGĀ WĀHI TŪTURU ME NGĀ TAONGA TUKU IHO O RAUKAWA

Ngā Wāhi Tūturu (NWT) is a flagship project for Pūtake Taiao. It involves team members working with Raukawa iwi members 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 Council District Plans within the Raukawa rohe.

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. The scoping project has led to the development of a narrative template which outlines how site information is presented and shared in their District Plan. Further discussions regarding specific South Waikato District Plan frameworks for the protection of NWT sites and cultural landscapes have also taken place with SWDC signalling their commitment to the project and ensuring that funding is made available for the plan change process.

A number of these priority sites were either inappropriately named or had no known name. The sites were put through a number of Tapa Whenua Wānanga which utilised the naming framework based on the Ngā mana o ngā atua, ngā mana o ngā whenua, ngā mana o ngā tangata model. The process saw the reconnection of mana whenua to these sites, while also providing an opportunity to relearn some of the previously lost mātauranga contained within the sites. At the end of these wānanga, sites were given culturally appropriate names.

The newly named sites form part of the 37 sites within the South Waikato district which have been the focus for the proposed district plan changes. Using the agreed template, the site narratives have been created and reviewed by the NWT Steering Group. These will be forwarded to the SWDC for inclusion in the plan change. The plan change process will also include a consultation period with landowners.

The other focus area for NWT has been the identification of significant cultural landscapes. Pūtake Taiao have developed a pilot project which investigated the Wāotu 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. Ground truthing and archaeological field surveys within the landscape have uncovered a previously unrecorded pā site. Surveys have also led to the discovery of numerous taonga and artefacts. The sites within the cultural landscape have been included in the SWDC proposed plan change.

MĀTAURANGA MĀORI STREAM MONITORING

A key priority for Pūtake Taiao is building a greater understanding of mātauranga Raukawa amongst iwi members, hapū and marae and insuring that this knowledge is valued, accessible and utilised. This includes ensuring that mātauranga Raukawa is valued as part of the environmental monitoring aspects of resource consents, while helping to upskill iwi members and develop relationships with industry and landowners.

Iwi members have participated in two mātauranga Māori Stream Monitoring projects, namely Fonterra Litchfield and Les O'Leary Timber. The Fonterra Mātauranga Māori Project arose from the resource consents required for the expansion of the Fonterra Litchfield Dairy Manufacturing site. The project involves monitoring of the Pokaiwhenua and Ngutuwera streams by iwi members from Ngātira, Mangakaretu and Whakaaratamaiti Marae over the lifespan of the consent. Two assessments have now been completed as part of these consent conditions.

The Les O'Leary Mātauranga Māori Project arose from pre-application discussions with the family owned local company Les O'Leary Timber. The project involved iwi members from Pikitū, Ngātira, Mangakaretu and Whakaaratamaiti Marae monitoring the Matarawa Stream. The results of the assessment set a baseline of stream health and can be used over time to show the trend of any changes in the cultural health of the stream. The assessment will be included as part of the application for resource consent where it is intended that a mātauranga Māori condition will be applied if the consent is granted.

In both projects the kōrero and mātauranga from iwi members helped form a cultural health index assessment which provides a more holistic view of stream health. The assessments became part of an Ecological Monitoring Plan or a component of a baseline monitoring report.

For the iwi members involved, the key outcomes included:

- developing and strengthening relationships between marae, industry partners and landowners;
- the ability to progress conversations regarding access for cultural use;
- understanding of the current state of the monitored streams;
- developing skills and knowledge collectively, including the sharing of their individual mātauranga; and
- building their understanding of the importance of both mātauranga Māori and Western science in stream health monitoring.

The success of these projects has led to such programmes being advanced as standard Mātauranga Māori Stream Monitoring conditions for other relevant resource consents. These projects are also another vehicle for delivering on the Raukawa priorities for the Waikato River.

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 (TPK) and the Ministry for the Environment (MfE), are a way of giving effect to the agreements made between 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 to through appropriate Ministerial, Chief Executive and official level hui. The RCT has also developed Ministerial Accord Implementation Plans with the key Crown agencies of TPK, the MfE and the Ministry for Primary Industries (MPI).

We do this to make sure that the Accords are effective for the RST and RCT and help us to achieve greater influence on decisions and opportunities that have the potential to impact on the values and interests of Raukawa.

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

As part of the wider co-management review process a collective River Iwi (Ngāti Tūwharetoa, Te Arawa, Raukawa, Ngāti Maniapoto, and Waikato Tainui) and Crown review was undertaken. The review 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 marae and hapū.

Iwi Chairs, or their representatives of the five River Iwi presented the findings of this review to the Prime Minister and senior Ministers in July 2017. At this forum, it was agreed in principle to support the eighteen recommendations set out in the review as well as the establishment of a steering group with Ministerial and River Iwi governance oversight to implement the recommendations. The implementation of the recommendations has been a key priority for Pūtake Taiao during the 2017-18 financial year, this has resulted in positive changes in the way that both the RCT and external agencies have improved their operations.

NATIONAL LEVEL ENVIRONMENTAL POLICY

Pūtake Taiao continues to engage in key policy and legislative changes at a national level. Pūtake Taiao has been involved with the draft National Planning Standards which seek to make planning documents developed under the Resource Management Act 1991 easier for users to understand and comply with.

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 RST Chair, will continue to engage and seek feedback on this important kaupapa.

HEALTHY RIVERS WAI ORA PLAN CHANGE TO THE WAIKATO REGIONAL PLAN

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

Pūtake Taiao has been heavily involved in the Plan Change to ensure it gives effect to Te Ture Whaimana. Pūtake 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. Pūtake Taiao has also been a member of the management rōpū that supports the project.

A joint River Iwi submission was prepared and approved by the Trust and the 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.

Pūtake Taiao will continue to be involved with the Plan Change through the further submissions and hearings phases to ensure that the intent of the Plan Change remains intact and that Te Ture Whaimana is given effect to.

LONG TERM PLANS

In the 2017-18 financial year, RCT lodged submissions to the Long-Term Plans for the WRC, SWDC and the Waipā District Council. The submissions were focused on the following key points:

- Healthy Rivers Wai Ora Plan Change - this is an essential step towards achieving the provisions of Te Ture Whaimana. Significant time and investment has been, and continues to be, made in this Plan Change. The project covers one of the most complex and significant catchments in the country. It is the first collaborative process of this scale and responds to national policy direction towards a collaborative model for water issues.
- Mātauranga Māori - The focus has primarily been on two key priority areas.
 - maintaining and enhancing the relationship of Raukawa iwi members, marae, hapū with the resources,
 - and capacity building of Raukawa iwi members in Western science and traditional cultural knowledge. This has included the increased utilisation and incorporation of Raukawa mātauranga within policy frameworks.
- NWT – this programme is a priority project for Raukawa which aims to identify and protect Raukawa cultural sites of significance.
- Shared Services Model - The RCT is investigating whether a shared services model could be used as a way to facilitate more effective implementation and on-going advice to Councils – both at a relationship and technical level. The purpose of a shared services approach in this context is to align functions and maximise resources between Councils for community outcomes.

- Significant Sites - the preservation of cultural sites and landscapes is a priority for the RCT. This direction aligns with NWT which places very strong emphasis on engagement and collaboration with other stakeholders, including landowners, local and central government agencies, iwi, Heritage New Zealand Pouhere Taonga (Heritage NZ), industry sector groups, education providers and community groups.

JOINT MANAGEMENT AGREEMENTS

Pūtake Taiao continues to work with the WRC and South Waikato, Waipā, Taupō, Rotorua and Otorohanga 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.

Pūtake Taiao has also held joint working party meetings with the South Waikato, Waipā and Otorohanga District Councils and the WRC to ensure JMA relationships and arrangements are maintained.

CO-GOVERNANCE HUI WITH WAIKATO REGIONAL COUNCIL

We have been fortunate to have been able to hold two co-governance hui with the WRC in the last financial year. These hui provide opportunities for RST and RCT Trustees to engage directly with the Councillors and senior management team from the WRC.

The first hui was held in December 2017. The RCT focused on reporting the results of the Raukawa Internal Effectiveness Review to the Council noting that the potential exists for more advocacy to occur in the policy space for the provision of Te Ture Whaimana and that the RCT needed to continue to build capacity and capability within its environmental space.

The Council talked about its freshwater strategy and both parties agreed that the strategy provided the opportunity for:

- Iwi and the Council to work together in more effective and collaborative ways for advocacy in relation to policy, monitoring, and general implementation;
- to review water allocation methods and outcomes as the existing methods are no longer fit for purpose and have led to some issues around the distribution and use of water around the Waikato region;

- the inclusion of Māori values and approaches is to be embedded into the policy and operations approaches across the Council through the Māori Engagement Framework;
- Iwi to be included in the process of developing the baseline levels and standards that are applied to the parts of the catchment system.

Both parties agreed that there is a need to focus on the quality of water as all life must have quality water to sustain it. A desire was also expressed by both parties to develop a more meaningful and far reaching relationship that will achieve positive outcomes for all parties to, and stakeholders in, the JMA.

The second co-governance hui was held with the WRC in June 2018. The Council was very interested in the NWT programme and how they could assist in the achievement and implementation of the programme. The potential to incorporate key elements of the NWT programme into the reviews of the Waikato Regional Coastal Plan and Waikato Regional Plan exists and provides excellent opportunities for involvement by the RCT, marae and iwi members.

SIGNIFICANT RESOURCE CONSENTS

Pūtaka Taiao engage with and provide feedback on resource consents that are of strategic importance and impact on the values and interests of registered iwi members. In addition to the proposed applications to upgrade the SWDC Wastewater Treatment Plants, the Waikeria Prison expansion, Matamata Metal Supplies and Hangananga Pā discussed below Pūtaka Taiao has also engaged in approximately 40 other resource consent processes. Key ones include:

New Zealand Pure Blue

Pūtaka Taiao engaged extensively with marae and iwi members over an application to take and use surface water from Te Puna on the Waihou River for the establishment of a water bottling plant in Putaruru. A number of hui were held with the RST board passing a resolution not to provide written approval to the application. A positive outcome was achieved with the applicant withdrawing its application and deciding to look at other locations for its proposed water bottling plant.

Overseas Investment Office

Pūtaka Taiao has engaged with the Overseas Investment Office over the potential sale of land to overseas investors upon which NWT sites are known to be located. This engagement has been positive with the Overseas Investment Office now aware of Raukawa interest in land in the South Waikato. It has also identified that the Overseas Investment Act 2005 which governs this process is scheduled to be reviewed, this will provide Pūtaka Taiao the opportunity to feed into that review and the process.

Fonterra Tirau Wastewater Plant Upgrade

As part of its consent requirement, Fonterra was required to have an upgraded wastewater plant in place by the beginning of July 2018. Pūtaka Taiao was involved in this consent process as Fonterra requested an extension of time for when the upgrade should occur. As a result of negotiations with Fonterra, the Department of Conservation (DOC) and Fish & Game, an enhancement and restoration fund has been established (total of \$150,000 over 3 years) and funding for mātauranga Raukawa was secured (\$50,000).

Waipā Global Water Take and Transfer Application

Pūtaka Taiao is seeking to have the cultural concerns of transferring water from the Waikato to the Waipā catchments assessed and addressed.

Mangakino Wastewater Treatment Plant

Pūtaka Taiao is seeking to have the existing land-based waste water treatment process continued.

HoroHoro Road Subdivision and Development

Pūtaka Taiao has successfully obtained the protection of NWT (borrow pits) in the subdivision and development process.

New Zealand Transport Agency

Pūtaka Taiao and marae have been involved in a number of proposed upgrading projects for parts of State Highway 1 from Cambridge to Piarere, Piarere to Taupō as well as State Highway 29, Piarere to Tauriko. We have achieved successful engagement with full cultural assessments being undertaken as well as archaeological surveys being carried out for the upgrade of Cambridge to Piarere.

Waikeria Prison Expansion

Pūtake Taiao was involved in achieving the requirement that the approved 600 bed expansion of the prison addresses cultural, landscaping and ecological concerns. We achieved positive results with native planting to occur and on-going involvement in a number of groups that have been established to address cultural and environmental issues.

Matamata Metal Supplies Limited

Pūtake Taiao has been involved extensively with an application lodged by J Swap Limited to renew its consents for its existing operations as well as extending the extent of the quarry operation at Ōkauia. Pūtake Taiao worked with Tangata Marae on the application with RCT lodged a submission to oppose the application unless a number of consent conditions are met. These included, but were not limited to, no further expansion towards Te Weraiti, a protective buffer zone around Te Weraiti and prohibiting further water takes. Tangata Marae also lodged a submission opposing the application.

SWDC Wastewater Treatment Plants

Pūtake Taiao has acted in a supporting role to the Raukawa Whai Tikanga ā Wai Rōpū through the intensive process of shortlisting options for the upgrading of wastewater treatment plants at Arapuni, Tokoroa, Putaruru and Tirau. One of the challenges has been finding the right balance between the level of upgrade and the overall cost to ratepayers. It has also been important to be aware that staging of upgrades will allow for the best technology to be used as well as minimising impacts on the environment. This project has been very intense over a long period of time. Outside experts were brought in to assist the Rōpū and Pūtake Taiao. Robust discussions have occurred with the Council with everything being done in good faith and with the health and wellbeing of the environment and Waikato and Waihou Rivers being paramount.

HANGAHANGA PĀ

The protection of Hangahanga Pā has been a key project for Pūtake Taiao since 2015, extending through to 2018. In November 2015, WRC held a hearing on an application for resource consent to reopen the aggregate quarry located on the Hangahanga Pā site near Pukeatua. The 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, RCT, Ngāti Korokī Kahukura Trust and Ngāti Hauā Iwi Trust provided evidence opposing the application. This was key to the hearing commissioners' decision to decline the application. An appeal by the applicant to the Environment Court was withdrawn in December 2017.

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. All parties have agreed to contribute to the purchase of the land the pā site is located on so that it can be protected in perpetuity. Discussions are occurring with the applicant towards the purchase of the site.

TE WAIHOU LANDSCAPE CONCEPT PLAN

The RCT and the SWDC have agreed to develop a concept plan to enhance the amenity, landscape and built form of the Te Waihou walkway with particular reference Te Puna (the Blue Springs). It is intended that a space will be created that reflects the cultural and environmental values associated with Te Puna and Te Waihou, rather than detracting from it. A number of hui have taken place with landscape architect Alan Titchener who has been contracted to develop the concept plan based on the kōrero. Alan is currently refining the plan with a view to presenting a draft at subsequent hui.

STRATEGIC OUTCOME 3

Relationships with key agencies are strengthen and maintained

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, DOC, TPK, MPI, MfE, WRC, Hancock Forestry Management, District Councils, Fonterra, Waikato River Authority, Mercury and SWAP Group.

J SWAP LIMITED

Pūtake Taiao worked with J Swap to develop a relationship agreement between the RST and Directors of J Swap. The agreement lays the foundation to establish an open, transparent and enduring relationship through collaboration and effective and on-going communication. Part of this has focused on the development of a process for engagement between J Swap and iwi members and hapū.

Given that J Swap operations are adjacent to a number of significant sites for Raukawa, this agreement will provide an opportunity for greater collaboration and say over activities that potentially affect cultural values, interests and taonga.

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

Pūtake Taiao continues to work closely in partnership with Mercury to support the activities of 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 RCT.

HANCOCK FORESTRY MANAGEMENT

Hancock Forestry Management (HFM) continue to play an essential part in the Ngā Wāhi Tūturu Project. HFM were involved in the Tāpa Whenua wānanga, which also led to identifying of previously unrecorded sites within the Hancock Forest. At the request of HFM, karakia have taken place on these sites. Pūtake Taiao also attended the Hancock Forestry Management site visit to Urewera Pā as part of their director's hui. The site visit gave Pūtake Taiao the opportunity to outline some of the work that has taken place between the two organisations and outline the significance of the NWT project to Raukawa.

WAIKATO RIVER TRAILS

Pūtake Taiao continues to meet with and support the Waikato River Trails Trust. October 2017 saw Waikato River Trails Trust engage with Pūtake Taiao regarding a proposed new bridge and section of cycle way at Waipā. A site visit was conducted and no objections to the development were forthcoming. Waikato River Trails Trust also attended a Kaitiaki Rōpu Wānanga which saw the unveiling of the Pōhaturoa sign along the river trail.

CENTRAL NORTH ISLAND KINDERGARTEN ASSOCIATION

Pūtake Taiao and Hancock Forest Management guided the Central North Island Kindergarten Association (CNIKA) on a site visit to Te Matapuna o Waihou (the source of the Waihou) in April. The aim of the visit was to give its members an understanding of the significance of the Waihou River and the surrounding environment to Raukawa. CNIKA are now looking at incorporating some of the learnings from the day into their curriculum.

HERITAGE NEW ZEALAND POUHERE TAONGA

Pūtake Taiao met with Heritage NZ to discuss various aspects of the Ngā Wāhi Tūturu project, including the naming/renaming of Wāhi Tūturu held by the New Zealand Archaeological Association and Heritage New Zealand. Dialog has continued as Pūtake Taiao looks to register some recently discovered archaeological sites with the association.

STRATEGIC OUTCOME 4

We support whānau, hapū, marae and community wellbeing

RAUKAWA KAITIAKI RŌPŪ

The RKR provides an avenue to connect whānau and iwi members 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 that the RKR, with the support of Pūtake Taiao, will be at the heart of environmental matters within the rohe.

The members of the RKR are nominated by their marae, although the wānanga provided are open to all Raukawa iwi members. Raukawa iwi members who have participated in the five scheduled wānanga have expressed their excitement to learn new skills and work together to assist all to grow and develop so they can share and support their marae environmental aspirations.

To assist in the delivery of the outcomes sought by the RKR the Waikato River Authority funded a series of wānanga on tuna manaaki/fisheries regulations and stream health monitoring. The tuna manaaki wānanga have been used to socialise the fisheries regulations with iwi members. This has included sourcing stream health monitoring assessment kits for each RST mandated marae.

There have been many other opportunities for RKR members to grow, develop and share their kaitiaki knowledge and skills with other external partners and stakeholders. One significant opportunity was participating in the DOC annual kōkopu monitoring programme at Te Waihou. This provided an opportunity for Raukawa iwi members to share their history and the significance of Te Waihou and Te Puna to them with staff from DOC while learning new skills and building their own networks. This is a positive step towards the restoration and reconnection of Raukawa to the awa.

Pūtake Taiao and members of the RKR also attended both the 2nd and 3rd National Māori Conservation Hui. These Hui allowed RKR members to connect with other kaitiaki with a passion for the environment. The 2nd Hui was held in Raetihi, with the 3rd held in Ahipara.

RIPARIAN RESTORATION

Pūtake Taiao have been involved in a number of riparian restoration projects throughout the rohe. These are generally collaborative projects with other external stakeholders. They also provide RCT with the opportunity to share the Raukawa story and build relationships within the community. These projects included:

Matariki Planting 2017

The RCT, SWDC and landowner Mike Kerr, with the support of Fonterra, marae and the local community planted 2000 native plants at the Waihou wetlands located on Leslie Road. The planting was part of the annual Matariki planting undertaken by the Council and the Trust.

Te Puna (Blue Springs) Riparian Planting Day

Pūtake Taiao, WRC and tamariki from Te Kura Kaupapa Māori o Te Hiringa planted 1600 native trees on the eastern banks of the Waihou River. The day was also an opportunity to help educate members of the WRC of the connection Raukawa hold with Te Waihou.

Whakamaru Waste Water Treatment Plant

Pūtake Taiao, Taupō District Council and Whakamaru Residents and Ratepayers Association with the support of local kura and the community planted 2000 trees on land owned by Mercury. The project was part of the mitigation for the Whakamaru Wastewater Treatment Plant upgrade.

Arowhena Camping Ground Planting Day

Pūtake Taiao, the DOC, Arowhena Primary School, and staff from Graymont Quarries planted 1600 plants around the Arowhena Camping Ground. Pūtake Taiao gave a brief kōrero around the historical Raukawa connection to the area and the camping ground, which was part of the treaty settlement process.

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 to their roles on the Iwi Leaders Forum Freshwater Sub-Committee, the Waikato River Authority, and the Healthy Rivers Wai Ora Committee.

STRATEGIC OUTCOME 6

Raukawa sustains and improves the environment

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. Pūtake Taiao is focused on the delivery of outputs for marae, hapū and iwi members to be kaitiaki. Understanding the responsibilities of kaitiakitanga in the changing environment and building confidence, knowledge and skills to enable iwi members to fulfil their environmental aspirations.

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

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

These regulations came into force on 16 August 2017. It is important for iwi members and marae to know and understand these regulations as they give RST the sole responsibility for appointing and managing any Raukawa Customary Authorisers (kaitiaki).

Pūtake Taiao is working on developing an implementation plan to assist marae, hapū and iwi members to understand what the Fisheries Regulations provide, the customary take process, roles and responsibilities of each iwi and the criteria and selection process for kaitiaki.

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

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, Iwi leaders technical support groups, WRC Catchment Liaison subcommittees and the Waikeria Prison Expansion Tangata Whenua Liaison Group.

Catchments 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 Waikato River 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 of Māori with the catchment. Five Masters Scholarships were created through a collaboration between the Waikato Tainui College for Research and Development (Waikato Tainui College), University of Waikato and respective River Iwi. Students from each of the River Iwi were selected 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.

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

- Raukawa relationships – this funding priority centres on maintaining and enhancing the relationship of Raukawa iwi members, hapū and whānau with the Waikato River.
- Education/mātauranga – central to this priority is the capacity building of Raukawa iwi members in Western and cultural knowledge.

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

The Restoration Strategy was launched at the Waikato Tainui Collage in April 2018. Project planning has begun on a marae-based restoration project to be carried out by the RKR. The project will directly address the two themes identified above.

Raukawa Cultural Growth Group

ABOUT US

Our Business Group provides cultural services and initiatives that seek to revitalise and strengthen Raukawa identity, reo, tikanga, mātauranga and Treaty interests for the betterment 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	11	7	4
Deliverables	39	30	9

HOW WE FOCUS OUR EFFORTS OVER THE YEAR*



The 2017-18 annual plan, and its KPIs and deliverables, were developed and approved with the view that a full-time group manager would be in place. However due to a range of circumstances this was not the case and interim steps had to be implemented to address this. Due to the delay in appointing a new group manager, and the need to complete unforeseen work streams, some of these planned KPIs and deliverables were not able to be completed and have been carried through to the 2018-19 annual plan.

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

STRATEGIC OUTCOME 1

Raukawa uri are actively engaged in events and activities

SOUTH WAIKATO FESTIVAL OF CULTURES – WAITANGI CELEBRATION

Proving to be one of the most popular events of the annual calendar, the 2018 South Waikato Festival of Cultures proved again to be a very popular event for the iwi and the wider South Waikato community. Held over the course of a week, the festival commemorated the signing of the Te Tiriti o Waitangi, with activities spanning from early morning karakia, to workshops and a concert of home-grown talent.

As with previous years, the Kakara Whakarei team continued its collaborative approach with community partners, the SWDC, South Waikato Pacific Island Community Services and Te Wānanga o Aotearoa (TWOA).

The 2018 event commenced with a morning karakia atop Colson Hill. The karakia began a little later in the morning than in previous years. However, this accorded opportunity for more whānau to attend. The sun had risen, warming the February morning as a crowd of 70+ people of all ages and ethnicities gathered. Kaumātua led the prayer, remembering the importance of the signing of Te Tiriti. Following the karakia, the crowd was treated to a hearty breakfast held for the first time at the new Te Whare o Raukawa on Leith Place.

The next event was a Te Tiriti workshop held at the TWOA Pātetere campus. This year's workshop was facilitated by Tumu Whakarae, Bobby Bryan. The workshop was well attended by iwi and community members.

This year's festival was held in the main hall of the TWOA Pātetere campus for two reasons. The first reason was the unavailability of the Tokoroa Youth Park due to construction of the new skate park. The second reason was because of the weather.

Despite the inclement weather, the rain failed to dampen the enthusiasm of the community as they clustered in the main hall. The festival highlighted the cultural talent of the South Waikato with students of Te Kura Kaupapa Māori o Te Hīringa opening the festivities. Other groups included Summit Three, Chasing Alaska

and Puna Vai Ora, all returning for another appearance at the festival. Also performing this year was Kaokaoroa o Pātetere senior group. This group would later go on to appear at the National Secondary Schools Kapa Haka competition held in Palmerston North.

According to Te Hapuku Rikiriki "This year's festival was truly awesome. It not only makes us proud to be from the South Waikato, but also to be from Raukawa. It's wonderful to see the iwi pull things together."

ME MAUMAHARA TĀTOU – PŪTAKE O TE RIRI

"Ka whawhai tonu mātou! Ake! Ake! Ake!"

This famous cry was heard during the Battle of Ō-Rākau in 1864 and still resonates amongst the iwi in 2018. This year, the iwi commemorated Pūtake o te Riri – Wars and Conflicts in New Zealand. This was one of a number of "flag ship" projects undertaken by the team in 2017-18. The event was part of the national recognition of the New Zealand Wars commemorated around the country.

This year the Kakara Whakarei team organised and facilitated a series of successful tours that travelled to New Zealand Wars battle sites where Raukawa were involved. The sites included Rangiaowhia and Ō-Rākaupaewai near Te Awamutu and Pukehinahina and Te Ranga in Tauranga. The tours were held over two consecutive days, with over 350 Raukawa iwi members and public attending.

The first day of the two-day event was specifically focussed on school students from around the Raukawa rohe. Students from Tokoroa Intermediate School, Te Kura Kaupapa Māori o Te Hīringa, Te Wharekura o Te Kaokaoroa o Pātetere and Matamata College filled the four coaches. The buses left each town early on a May morning and converged upon the quiet country hamlet of Rangiaowhia. There the students were greeted by the day's guest speakers. The speakers included Dr. Robert Joseph, Paraone Gloyne and Nigel Te Hiko. Each speaker challenged the students to imagine themselves as part of the war. To feel the agony and mamae of the people dispossessed of land. For many the kōrero provided evoked strong with some of the participants openly overwhelmed with the experience.

Speaking at Ō-Rākau, Anthony Pecotic spoke passionately of the loss of his kuia tupuna and the horror of war that his whānau had faced. Nigel Te Hiko also shared the experience of his whānau and how they defended Ō-Rākau valiantly with no bullets, food or water.

The tour then moved on to Tauranga where the students were greeted at Pukehinahina by Des Tata, who recounted the stories of what occurred there and at Te Ranga.

The second day was open to all Raukawa iwi members and members of the public. It followed the same itinerary as the day before with slight changes to the guest speakers. Speaking again at Rangiaowhia was Paraone Gloyne and Nigel Te Hiko. The attendees were in awe of the scope and breadth of the knowledge that was being shared with them.

Anthony Pecotic again shared his story at Ō-Rākau, but was joined this time by Paraone and matua Kiriupokoiti (Gin) Heke. The kōrero shared by Koro Gin had everyone enrapt on every word as he shared his experience being raised by his kuia. The rain gently fell as he talked of her fondly. He shared that as a young girl, his kuia had fought at Ō-Rākau. For many this brought home the fact that the New Zealand Wars were not fought in some distant past.

The tour then moved to Karāpiro, where Whaea Poihaere Barrett shared her story growing up as a child around Ō-Rākau. She said that the battle of Ō-Rākau was never discussed amongst her elders nor was it taught at school. This meant that her generation knew little to nothing of Ō-Rākau and what had occurred there. She urged that it was vital that we learn about the New Zealand Wars because they are an important part of who we are.

Following this, the tour moved on to Tauranga where the group was again regaled by the stories of Des Tata.

The Me Mauahara Tātou - Pūtake o te Riri tour was an enormous success as it provided opportunity for Raukawa to share our stories and histories of an important moment in Aotearoa - New Zealand's past.

STRATEGIC OUTCOME 2

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

TE TAI WHAKAEA – RAUKAWA TREATY SETTLEMENT JOURNEY

This year, the Kakara Whakarei team, in conjunction with the Ministry for Culture and Heritage (MCH), developed the Te Tai Whakaea – Raukawa Treaty Settlement Journey project. This was another “flag ship” project for the team. This exciting project recorded the story of the Raukawa journey to achieving settlement of the historic Treaty claims of the iwi. The Kakara Whakarei team noted that while there has been significant academic research of the Treaty, there has never been a comprehensive history of the Treaty settlement process that records the perspectives of all participants.

In this regard the team spied the Te Tai Whakaea project and realised that the projects aim aligned to what the team hoped to achieve, namely to preserve the memory of the Treaty settlement journey for future generations.

The project comprised two key components. The first component was to record the kōrero of those intimately involved in the negotiations including perspectives from the negotiators, Raukawa Trust Board Trustees, kaumātua and Treaty team members. This kōrero forms part of the digital publications that the Ministry are still developing in conjunction with the iwi.

The second component of the project required the writing of a comprehensive narrative of the journey. The story of the Treaty settlement journey was authored by Nigel Te Hiko and detailed the principled approach taken by the iwi to achieve settlement.

Te Tai Whakaea project provides rare and unique insights into a very exciting period of the iwi history. Each story adds to the tapestry of a finely woven settlement that helped shape a modern Raukawa iwi.

THE RETURN OF TAONGA TŪTURU

This year, the Kakara Whakarei team facilitated or supported the return of several taonga tūturu to the iwi.

On one occasion, Waikato Museum advised the team that they had a number of taonga that they were holding. The taonga were from a collection donated to the museum from a farmer in the Kaimai region. The museum were unable to province the items and as a result were not prepared to exhibit the artefacts.

The team negotiated with the museum that the pieces should be returned to the iwi.

The museum agreed, resulting in the return of over 40 different artefacts including agricultural tools and weapons, in particular a whale bone patu.

On the second occasion, the team supported the Pūtake Taiao team during their excavation of a site at Puketōtara in Wautū. Several toki and other obsidian cutting tools were uplifted and transported to Te Whare o Raukawa for safe storage and registration with the MCH.

In addition to locating and preserving taonga tūturu, the Kakara Whakarei team are also responsible for the maintenance of the Huia Kaimanawa room (Taonga room) at Te Whare o Raukawa. The Huia Kaimanawa room is a specialised room designed to store and display the various taonga in a controlled environment. The vital statistics of each taonga are carefully noted and the history of each find recorded.

NGĀ WĀNANGA KŌRERO

The Kakara Whakarei team continues to support the learning of te reo Māori amongst iwi members and the wider community by providing highly successful te reo Māori focussed wānanga. These wānanga include the Te Whare Kōrero o Raukawa, the Te Kura Reo ā-Motu, Te Uru Raukawa and the weekly Hei Māpuna classes.

This year the Kakara Whakarei team successfully organised and facilitated the Te Whare Kōrero o Raukawa. This wānanga provided quality support for Raukawa iwi members to advance their te reo Māori and to aid iwi members in reconnecting with their cultural identity and history.

The wānanga was held at Ngātira Marae with 136 attendees. The vast majority of attendees were Raukawa iwi members. Supporting the kaupapa were highly regarded and experienced kaiako. As part of the programme, attendees toured the rohe, visiting different sites of significance to the iwi. Guest speakers shared their knowledge at each site, speaking of the associations of the iwi to that site.

Held over the course of a week, attendees were introduced to Raukawa specific kōrero. For many attendees the wānanga enabled them to engage and participate fully in tribal cultural activities in a safe learning environment. Several participants commented

that the wānanga provided them opportunity to practise karanga and whaikōrero for the first time and to hear the stories of the iwi.

The wānanga recognised the different levels of experience for each of the attendees and catered for each of the levels. The bi-lingual environment made the learning experience an enjoyable one for all of the attendees.

In April 2018, the Kakara Whakarei team again successfully organised and facilitated the annual Raukawa Kura Reo ā-Motu. Filled to capacity, this year's Kura Reo proved to be one of the "hot tickets" on the national Kura Reo calendar. Held at Papa o te Aroha Marae, this year's Kura Reo aimed to provide a high quality wānanga that supported the learning of te reo Māori for Raukawa iwi members, community members and stakeholders.

Staged over the course of a week, the total immersion wānanga catered for 169 attendees from around the country. The team was again able to secure the services of highly respected kaiako and te reo Māori exponents Hemi Kelly, Ngaringi Katipa, Pānia Papa, Leon Te Heketū Blake, Paraone Gloyne, Jeremy Tātere MacLeod, Jarrod Boon and Pakake Winiata. Leading the children's programme was Pourahi Rangikataua and Faye Harris.

The Kura Reo provided opportunity for Raukawa iwi members living within and outside of the rohe to engage and participate in cultural activities in a safe learning environment, under the supervision of cultural experts.

Presenting at this year's wānanga was Piripi Smith of Ngāti Hinerangi. Piripi shared his experiences of sailing a traditional double hulled waka named "Whakatere". The attendees were captivated by his kōrero and his passion for travelling the open sea utilising traditional methods.

The Kakara Whakarei team continues to present the highly successful Te Uru Raukawa wānanga over the course of 2017-18. This year, eight weekend wānanga were held with each wānanga looking to promote te reo Māori amongst Raukawa iwi members and the wider community.

Te Uru Raukawa strives to improve the level of te reo Māori amongst participants by catering for the different levels of reo. The programme provides for beginner through to the more advanced speakers. The bi-lingual programme incorporates waiata, karakia, stories and activities to make a fun learning experience.

In addition, the Kakara Whakarei team have facilitated and presented the Hei Māpuna night classes for iwi members and the wider public. Held Wednesday nights, the Hei Māpuna classes also cater for different levels of te reo Māori from beginner classes to intermediate. This year, the team also run a class in Putaruru on Monday nights.

NGĀ PAKIWAITARA A RAUKAWA AND TE ROUROU-ITI Ā-HAERE

The Kakara Whakarei team proudly launched the third series of Raukawa storybooks. The short stories written in te reo Māori and translated into English, were authored by Raukawa iwi members and cater for different levels of te reo Māori fluency.

The series includes three stories which are "Te Aroha o Rurunui" and "Te Rau o te Patu a Raukawa" both written by Paraone Gloyne. Huirama and Nigel Te Hiko wrote the third book in the series "Kurungaituku: Te Kaitiaki o te Ngahere".

Unlike the previous two series, the third instalment was digitally published. All ten stories are available in both English and Māori and can be downloaded from the RCT website.

The third CD compilation of Raukawa waiata as part of the Rourou-iti ā-Haere series was produced and launched. The CD captures the voices of nationally recognised kapa haka group Mōtai Tangata Rau, singing a compilation of contemporary compositions.

The Rourou-iti ā-Haere CD compilations are a series of commonly sung waiata heard throughout the Raukawa rohe. The CDs were compiled as a support mechanism to assist whānau and marae, particularly those whānau that fulfil a role on the paepae. The waiata are a collection of waiata that can be used in a variety of instances.

To enable widespread dissemination of the waiata, the CDs can be downloaded from the RCT website.

STRATEGIC OUTCOME 3

We are influential at a national, regional and local level

DEED PROTECTION

Throughout the 2017-18 year the team continued to engage with the Crown and neighbouring iwi in respect of overlapping Treaty settlement claims. Strategically, it has been critical for the team to keep abreast of the Treaty settlement landscape to ensure that other settlements did not negatively affect the Crown's commitments to Raukawa.

This did not mean that the team would take an oppositional stance to other Treaty settlements. Rather, the team worked diligently to assist others whilst ensuring the process was fair and consistent with the process that Raukawa was required to undertake.

The 2017-18 year saw the signing of the Ngāti Tūwharetoa Deed of Settlement at Waitetoko Marae in Taupō. The team supported kaumātua and trustees to attend the signing. Later in the year, the team appeared before the Māori Affairs Select Committee in support of the Ngāti Tūwharetoa Settlement Claims Bill. In this regard the team reiterated the arrangements reached between the iwi.

Throughout the year, the Kakara Whakarei team worked with the Crown regarding the Hauraki Iwi Collective settlement. This settlement is important to Raukawa because of the inclusion of the Waihou River. In this regard, an arrangement between the affected iwi (Raukawa, Ngāti Hauā and Ngāti Hinerangi), the Crown and the Collective was agreed but is waiting to be implemented through the Hauraki Iwi Collective settlement.

Similarly, overlapping claims discussions have been progressing fruitfully with Ngāti Maniapoto and arrangements between the iwi are taking shape.

In the 2017-18 year, other iwi commenced their negotiations with the Crown. These negotiations include Ngāti Rangitahi, which overlaps our southern reaches. We will continue to monitor these negotiations as they progress to ensure the process is consistent with the Raukawa Settlement.

STRATEGIC RELATIONSHIPS

The Kakara Whakarei team continue to build and maintain strategic relationships at a local, regional and national level. This year the team collaborated with a variety of government agencies including TPK, MCH, Heritage New Zealand, Department of Corrections, Te Mātāwai and others. Developing and shaping these relationships has been critical in improving the national profile of the iwi and to give effect to the notion of partnership envisioned in Te Tiriti.

Throughout the year, the team have developed strong connections with the education sector, particularly with Early Childhood Education (ECE) Centres and Primary and Secondary schools within the Raukawa rohe. The team is currently taking advantage of opportunities presented as a result of the Ministry of Education's (MOE) Te Rāngai Kāhui Ako strategy, to influence school curriculum to not only include, but to value, Raukawa mātauranga. Some opportunities included developing naming protocols for classrooms and learning spaces at Tainui Full Primary School that reflect the Tainui waka, and the naming of rooms at the Central North Island Kids head office in Putaruru. A number of these schools have also participated in our Te Uru Raukawa, Hei Māpuna and Te Whare Kōrero o Raukawa programmes.

The Kakara Whakarei team have also maintained strong regional relationships with the WRC and other key stakeholders such as Waikato University, Victoria University, Mercury and neighbouring iwi. However, this year was particularly testing for the team in the Central North Island Iwi Collective (CNI) mana whenua. Despite facing significant challenges the team held their ground and overcame those challenges.

At a local level, the team throughout the year supported the local District Councils at various occasions including blessings and pōwhiri. At the marae, the team have supported the paepae at Poukai, tangihanga and other key events.

STRATEGIC OUTCOME 4

We support whānau, hapū, marae and community wellbeing

THE WHARE SPEAKS

As one of the features of the 2017-18 year, the team held regular tours of the new Raukawa main office. Te Whare o Raukawa echoes the story of the iwi, with both the external and internal design and layout of the building being inspired by the histories and narratives of the iwi.

The Kakara Whakareī team were responsible for ascribing a Raukawa kōrero to the whare. The layout of the whare reflects the Raukawa rohe and draws in the iwi connections, denoting tribal kōrero. These are likened metaphorically to the four sides of an ancient whare. Each side joined to strengthen the house. The sides of the building are symbolic of the four pou whenua that comprise the iwi. The northern end of the building is Maungatautari. The eastern is Te Kaokaoroa o Pātetere. The southern is Te Pae o Raukawa and the western end is Wharepūhunga.

The rooms were all named to remind us of kōrero from our iwi, with the ground floor rooms being named to show the importance of waterways to the iwi. Similarly, the first-floor rooms reflect the mountains that dominate the iwi landscape.

In addition to the tours of the whare, throughout the year, the Kakara Whakareī team facilitated a series of cultural workshops with key stakeholders including kaumātua, RCT staff, iwi members, schools and members of the wider community. The workshops included:

- Tours of sites of significance;
- History and kōrero of the iwi;
- Karakia and mōteatea.

The workshops proved highly successful, with iwi members gaining a greater appreciation of Raukawa mātauranga.

COMMUNITY CULTURAL EVENTS SUPPORTED

The Kakara Whakareī team supported many community cultural events throughout the year. The role and levels of support varied per event. In the 2017-18 year, the 2017 Tainui Secondary Schools Regional Manu Kōrero was hosted by Te Whare Kura o Te Kaokaoroa o Pātetere (Kaokaoroa o Pātetere) and team members took on the role of presenters, judges, kaikaranga or kaikōrero to support this kaupapa.

The Manu Kōrero speech competition highlights the best and brightest young orators within the Tainui waka confederation and was the largest event of its kind to be hosted within the Raukawa rohe.

In addition to supporting the Manu Kōrero, this year's Te Wiki o te Reo Māori had a community focus with the team organising a series of competitions for all Māori medium schools within the rohe. The competitions include a colouring completion for the Kōhanga Reo and Kura Teina, a poster competition for Kura Waenga and a competition to compose the best waiata for Whare Kura.

The winners of each of the junior school categories received prizes ranging from colouring books and materials to Pipi Mā dolls. For the senior schools, the winning entry won electric guitars, a bass guitar, drum kit, amps and microphones. This year's winning composition was composed by students from Te Wharekura o Te Kaokaoroa o Pātetere. The theme of the waiata reflected this year's Te Wiki o te Reo Māori kaupapa namely "Kia Ora Te Reo".

STRATEGIC OUTCOME 5

We are professional and effective with infrastructure that supports our delivery

MĀ TE HURUHURU TE MANU, KA RERE

Throughout the 2017-18 year, Kakara Whakarei have concentrated on sourcing different funding streams to support the work of the team. These sources included MOE, MCH, TPK and Te Mātāwai.

Accessing funding from these sources would not have occurred if not for the strong relationships that the team has built over the years with the funding agencies.

The funding provided opportunity for the team to produce events such as the South Waikato Festival of Cultures, Me Maumahara Tātou - Te Pūtake o te Riri and the Te Tai Whakaea - Raukawa Treaty Settlement Journey and others.

In addition this workstream has provided opportunity for the Kakara Whakarei team to expand some of its services to other parts of the rohe particularly the Hei Māpuna class now being held in Putaruru.

STRATEGIC OUTCOME 6

Raukawa sustains and improves the environment

SUPPORTING THE ENVIRONMENT

The Kakara Whakarei team throughout the year, have been busily supporting the work of the Pūtake Taiao team in a number of areas including:

- Waihou Landscaping Project
- Ngā Wāhi Tūturu
- Whai Tikanga ā-Wai

In addition, the teams collaborated in the filing of submissions in response to resource consent applications at Regional and District Council level.

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.

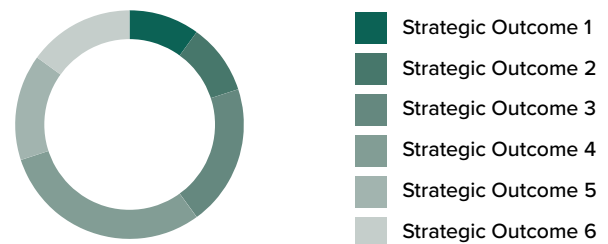
STRATEGIC OUTCOMES THAT WE FOCUS ON

✓	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	12	10	2
Deliverables	33	23	10

HOW WE FOCUS OUR EFFORTS OVER THE YEAR*



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

STRATEGIC OUTCOME 1

Raukawa uri are actively engaged in events and activities

RAISE THE AWARENESS OF HEALTH OPPORTUNITIES AVAILABLE TO ALL AND ACTIVELY ENGAGE WITH RAUKAWA URI AND THE WIDER COMMUNITY

Throughout the year, Tiwai Hauora has worked with the Communications Team to promote our services to both iwi members and the wider community. These have included the development of an online eligibility assessment tool for Rheumatic Fever/Whare Ora which was promoted via the RCT Facebook page. Each of the services and programmes have been promoted via Facebook and the completion of the roll out of new brochures.

A calendar of promotional events was developed with input from each team for the 2017-18 year. These events include both internally organised events such as the Raukawa Expo Day as well as supporting national awareness days such as Pink Ribbon Day. Supporting events like Pink Ribbon Day is a key opportunity to increase the profile of RCT as a health and social service provider. It is also an important way to establish and build relationships with both industry peers and the wider community.

STRATEGIC OUTCOME 2

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

STAFF ARE ACTIVELY INVOLVED IN TE REO MĀORI AND RAUKAWA HISTORY WORKSHOPS

Throughout Te Wiki o te reo Māori in September 2017 Tiwai Hauora actively participated in the events organised by Kakara Whakareī.

As part of ongoing talent reviews staff are encouraged to advance and develop their understand of te reo Māori and mātauranga. When Talent Review objectives are being developed staff are encouraged to attend appropriate te reo Māori and tikanga courses run by the RCT. In the 2017-18 year, staff attended:

- Te Whare Kōrero wānanga in January
- Te Uru Raukawa monthly wānanga
- Kāwai Raupapa Tikanga - TWOA

PROMOTE SERVICES ALONGSIDE OTHER RCT BUSINESS GROUPS THAT HAVE AN EVENT OCCURRING AT ANY OF THE RST MARAE.

Other business groups regularly hold events at RST mandated marae, these events offer a wonderful opportunity for our group to actively promote our services to iwi members in an environment where they are most comfortable. Services are promoted using both informational stands and presentations as well as actively providing health checks and first aid services directly to iwi members. Examples of this include health checks at Tangata Marae Whānau Day in September 2017, service promotion at Pā Wars held in Putaruru in October 2017 and health and wellness promotions at the 2018 Poukai at Pārāwera Marae.

Tiwai Hauora cover the cost and provide non-contact time for staff who attend Te Whare Kōrero o Raukawa and Te Kura Reo o Raukawa as part of our professional development support.

We are continuing to improve our kaimahi induction process which sees all new staff attend a Raukawa Historical Workshop as part of their comprehensive induction process. These workshops give perspective to the mahi we deliver, and the responsibilities we hold when working under the Raukawa guiding principles. Existing staff are offered the opportunity to attend these workshops to continue the development of their understanding of Raukawa history and tikanga.

STRATEGIC OUTCOME 3

We are influential at a national, regional and local level

PARTICIPATE IN REGIONAL FORUMS AIMED AT ENHANCING BETTER COORDINATION OF REGIONAL AND LOCAL GOVERNMENT STRATEGIES AND ACTIVITIES.

Management and staff are actively engaged with a wide range of organisations and bodies aimed at enhancing the co-ordination of regional and local health and social service providers. These range from groups aimed at connecting providers and relevant organisations with each other, such as the Te Awamutu Health and Welfare Networking Group and the Matamata Community Hui. In addition, RCT is also engaged in groups focused on improving the quality of health and social service provision by helping to support and advise frontline staff across organisations, including the Oranga Tamariki Care and Protection Panel, Family Violence Incident Report Service and Te Rōpū Tiaki Hunga Hauā.

Tīwai Hauora management are involved with the National Family Start Executive who represent over 45 Family Start providers nationally and serves as the conduit between Family Start and the Ministry of Social Development. In addition, management are actively involved with Te Ngira Whānau Ora, a collective of 12 iwi providers within the Tainui waka, mental health within the Southern Cluster and the South Waikato Community Health Forum.

WORK PROACTIVELY WITH OTHER BUSINESS GROUPS TO ENSURE THE WAITANGI TRIBUNAL KAUPAPA INQUIRY IS SUCCESSFUL.

This is an organisational KPI and Tīwai Hauora has been involved at Executive Management Team (EMT) level to support the work of the whole organisation in this space.

STRATEGIC OUTCOME 4

We support whānau, hapū, marae and community wellbeing

To support the health and social needs of uri Tīwai Hauora kaimahi attend events throughout the rohe to help spread the word about the services we offer and how they can help iwi members live healthier more fulfilling lives. These events have included:

- Pā Wars in Putaruru 2017
- Raukawa AGM 2017
- Poukai held at RST affiliated marae
- South Waikato Festival of Cultures 2018
- Children's Day 2018
- Raukawa Expo day 2018
- Orange Shirt Day (anti bullying)
- Red Nose (Cure Kids)
- Pink Ribbon Breast Cancer street appeal
- Great Lakes Relay Breast Cancer Foundation
- Kaumātua Games/Olympics

PROGRAMMES

We have delivered a range of programmes that support the holistic wellbeing of our iwi members. In the 2017-18 these included: a property financial literacy programme to support iwi members and the wider community engaged in the house and rental markets; a four week Safe Driving Programme encouraging iwi members to obtain a drivers licence; a six week Tikanga Ririki Māori Parenting Programme supporting parents to practice alternative methods with a focus on non-violent approaches; and the eight week WAVE Programme that aims to support adults 18 years and over who have been bereaved by suicide.

STRATEGIC OUTCOME 5

We are professional and effective with infrastructure that supports our delivery

DEVELOP AND IMPLEMENT AN INTEGRATED MODEL OF CARE /COMPLETE THE TĪWAI HAUORA 5 YEAR HEALTH PLAN

This work stream is continued on from 2016-17. The five year plan focuses on developing both a model of care and a plan to upskill and prepare staff to deliver this model. The overarching integrated model of care 'the Raukawa way' will provide a framework for how we deliver collaborative, high quality, best practice based holistic health and social services. This project has seen staff from across the many groups that make up the Tiwai Hauora team take part in facilitated workshops and hui so as to facilitate understanding of, and buy in to, the project. This is an ongoing, multi-faceted project that will help Tiwai Hauora improve the health and wellbeing of iwi members and the wider community.

DIVERSIFIED REVENUE SOURCES AND MULTI-YEAR CONTRACTS ARE SECURED AND THAT THEY ARE SUSTAINABLE AND ENSURE THE LONG-TERM VIABILITY OF THE GROUP.

Work continues on diversifying the revenue streams and income sources for the group. A key focus for this project is to secure more multi-year contracts while ensuring those contracts support the long-term viability of the group. Completion of this has been deferred to the 2018-19 annual plan. However this goal is kept in mind whenever we are negotiating new or renewed contracts with outside funders.

CLIENT HEALTH MANAGEMENT SYSTEM MANAGEMENT. THIS IS A TWO-WAY GROUP KPI WORKING ALONGSIDE AND LED BY AKA TAUWHIRO

The ongoing embedding of our client management system Recordbase requires constant monitoring to ensure that Recordbase is working correctly and appropriately and that staff experience of using the system is optimal. We have completed the data collection element of a review to establish the current status of Recordbase implementation and use. This data will be used to determine the key actions that need to be taken to improve Performance Management Reporting, as well as improving staff experience and use of the system.

While this project is most applicable to Tiwai Hauora it is led by Aka Tauwhiro so as to ensure effective integration with RCT Information Communications Technology infrastructure and systems.

SERVICES COMPLY WITH CONTRACT DELIVERY SPECIFICATIONS INCLUDING ALL REPORTING OBLIGATIONS

Recordbase has provided a range of tools and reports that have enabled the group to track services contract delivery on an on-going, month to month basis to help insure that we meet the delivery specifications.

STRATEGIC OUTCOME 6

Raukawa sustains and improves the environment

WHĀNAU WELLBEING IS IMPROVED THROUGH HEALTHY LIVING CONDITIONS

Across our services we have contact with clients who are living in conditions that are not conducive to a healthy lifestyle. To help address this the group has secured additional contractual elements that sit alongside our established services and contribute to improved outcomes for our clients. In particular our DHB Whānau Ora team are now able to refer and assess clients for the Waikato DHB Whare Ora (Healthy Homes). In 2017-18 they have completed assessments for 130 whānau, with 85% being provided with products to improve the quality of their living conditions.

A Healthy Homes Improvement Hui for Māori Providers was held in March 2018. The objective was to thank all providers for their mahi so far, look at progress to date, discuss lessons learnt and understand how we can all improve the service provided to clients.

A key driver of negative health outcomes in our community is Rheumatic Fever. To address this staff assess all new whānau as part of the sore throat screening. Staff also educate clients on the warning signs of Rheumatic Fever and how to prevent and address it. If whānau fit the criteria they are referred to Whare Ora.

Additionally Tiwai Hauora Managers continue to attend the South Waikato Community Health Fora. These hui bring together leaders from the health and social service sector to discuss trends and developments in the wider South Waikato and support each other to address these developments. Feedback from these hui is disseminated to staff so that they are all kept abreast of what is going on in the community.

AKA TAUWHIRO

Raukawa Corporate Services

ABOUT US

Our Business Group provides shared corporate services and systems to enable the Raukawa Group to achieve its vision of “Raukawa kia mau, kia ora”, and the RCT to achieve its mission “to deliver outstanding cultural, social and environmental outcomes to ngā uri o Te Poari o Raukawa”.

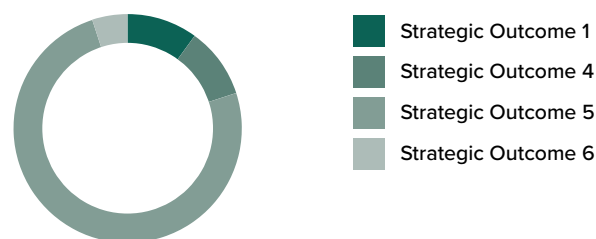
STRATEGIC OUTCOMES THAT WE FOCUS ON

✓	Strategic Outcome 1	Raukawa iwi are actively engaged in events and activities
✓	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 & improves the environment

OUR METRICS

	Assigned	Achieved	Outstanding
Key Performance Indicators	14	11	3
Deliverables	30	24	6

HOW WE FOCUS OUR EFFORTS OVER THE YEAR*



Note that the outstanding KPI's and deliverables were related to the completion of the new premises and were not achieved due to circumstances outside of our control and the requirement for further investigation and feasibility testing before moving forward.

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

STRATEGIC OUTCOME 1

Raukawa iwi are actively engaged in events & activities

COMMUNICATION CHANNELS

(This also contributes to achievement of RCT Strategic Outcome 5 – We are professional and effective with infrastructure that supports our delivery)

Internal audits were completed to assess the level of engagement with iwi members and effectiveness of all current channels. These audits help us ensure the information shared is accurate, up to date and engaging iwi members. We investigated whether Youtube and

SMS could benefit the organisation, and found that at our current size the organisation would not benefit from these options. The Communication Team has been committed to growing its capability and capacity in the areas of videography, event support, team cohesion, whole of organisation process improvements and media liaison.

STRATEGIC OUTCOME 4

We support whānau, hapū, marae and community wellbeing

MARAE DEVELOPMENT WORKSHOPS

(This also contributes to achievement of RCT Strategic Outcome 1 –Raukawa iwi are actively engaged in events & activities).

A series of four marae development workshops were delivered throughout the year. These workshops covered; Health and Safety – Impact on Marae, RST Tribal Register and Uri Grants, Marae Strategic Planning, and Funding and Financial Literacy. We worked with Community Waikato again this year to develop and deliver all of the workshops except the RST Tribal Register and Uri Grants workshop. Evaluation sheets were completed by participants after each workshop and feedback was always very positive. As with previous years, participants comment that the content at each of these workshops is pertinent to their mahi at their marae, interesting and very valuable to know.

TOUCH STONE PROJECT

As a cross organisational deliverable, Aka Tauwhiro contributed to this project by participating in project team hui and developing; Incoming Communication Workflow Chart, Reception/Administration Scripts and updated promotional pamphlets and display units. This project will be ongoing and the Communication Team and Tribal Register Administrator in particular will be deeply involved.

STRATEGIC OUTCOME 5

We are professional and effective with infrastructure that supports our delivery

INFORMATION COMMUNICATION TECHNOLOGY STRATEGIC PLAN

A huge amount of work went into the continued implementation of this plan. We have continued the systematic replacement and standardisation of our Information Communication Technology (ICT) hardware and software, improvements to our ICT schema, and further investigations into feasible document management and staff intranet solutions.

ORGANISATIONAL DEVELOPMENT PLAN

As a cross organisational deliverable, Aka Tauwhiro contributed to this project by participating in project team hui, replacement of Tiwai Hauora specific ICT hardware and software, sponsoring the Recordbase Current Status Review Project, and identifying improvements to management and governance reporting.

FINANCIAL REPORTING AND ACCOUNTING SYSTEM

Our Finance Team carried out a review of our current accounting and financial reporting systems in order to confirm whether our current accounting system was still the best fit for the organisation. They looked at three other enterprise level accounting packages and compared the ability to handle the complex nature of our organisation, the varying reporting needs of staff, management, governance and iwi members. They also looked at other possible solutions which could integrate with an accounting system such as purchasing, banking and payroll. The review found that our current accounting system was still the best fit for the organisation and with future developments scheduled could continue to grow with us.

VEHICLE MANAGEMENT SYSTEM

We installed two different organisations' GPS tracking units into seven of our pool vehicles to trial the units and the portals offered by the two organisations. The units did prove very useful in identifying driver behaviour and health and safety issues. The trial highlighted the potential benefits to the organisation. We were able to pass on these issues to the Health and Safety Committee to address with training and education. We have now completed the implementation of a vehicle management system. This includes the installation of Argus vehicle GPS tracking units in to all RCT vehicles,

the Argus Vehicle Management Portal and the FleetWise Pool Vehicle Booking System. This new system was just installed prior to 30th June 2018, so the benefits will be felt in the 2018-19 year. However we expect the system to allow us to more accurately assign vehicle costs, manage vehicle maintenance and identify potential over or under stocking of vehicles.

HUMAN RESOURCES MANAGEMENT SYSTEM

Aka Tauwhiro contributed to this project by working with the Human Resources Advisor to identify organisational needs and review potential solutions. The Aka Tauwhiro team are trialling the first phase of a system provided by Keylink Payroll Solutions in Auckland. The full roll out of this system will be completed in the 2018-19 year.

RCT ADMINISTRATORS SUPPORT GROUP

As a cross organisational deliverable, Aka Tauwhiro contributed to this kaupapa with the Aka Tauwhiro Group Manager acting as the lead for 2017-18. The administrators within our organisation are vital to ensure the cogs of the wheel keep turning the right way without too much friction. The organisation wanted to ensure this group of individuals were being supported both internally and externally. We started the year as a group by identifying training needs, gaps in knowledge or experience, pain points within our work, future focussed growth and possible solutions. Some of the areas of training completed this year were; dealing with challenging situations, reception scripts and role play, Office 365 & Sharepoint, setup of various office equipment such as polycom phones, video conferencing equipment, use of Smartrak binder, guillotine, Skype for Business, Zoom and One Drive for Business etc.

RAUKAWA SETTLEMENT TRUST & RAUKAWA CHARITABLE TRUST POLICY MANAGEMENT FRAMEWORK

As a cross organisational deliverable, Aka Tauwhiro contributed to this project by participating in EMT discussions, and sponsoring the Raukawa Policy Framework Review Project. This project followed on from the policy review completed by an external party in the previous financial year. This current project is a far more comprehensive and future focused approach and is expected to be completed early in the 2018-19 financial year.

STRATEGIC OUTCOME 6

Raukawa sustains & improves the environment

TE WHARE O RAUKAWA AND CAMPBELL STREET SITE

The transfer of staff, equipment, vehicles and office furniture from Campbell Street to Te Whare o Raukawa was a massive undertaking. Although we began our new chapter in Te Whare o Raukawa on 8 January 2018, the preparation for this day started way back in the 2016-17 financial year. A small and hardworking team led by Aka Tauwhiro Group Manager showed the way by leading the different business groups through the Lean 5S steps; sort, straighten, shine, standardise and sustain. We held a twilight auction, a garage sale and other various events to try to ethically dispose of as much redundant furniture and equipment as possible. As at 30 June 2018, we are 90% through the complete exit from the site. On reflection the Campbell Street site has been an ideal site with abundant storage plenty of parking for fleet, staff and visitor vehicles, and good work spaces for staff. Of course like any other site, it did have its limitations, but it did serve our needs very well for many years. The new Te Whare o Raukawa is a site to be proud of and the Aka Tauwhiro Team continue to lead the final settling in period for the organisation.

RAUKAWA COMMUNICATION PLAN

Our Communications Team continues to grow from strength to strength and deliver high quality work which the organisation can be proud of. The growing demand on their expertise from our business groups and boards meant we could justify a slight increase in capacity from 1.4 to 1.6 FTE. The team completed their annual review of all communication policies and procedures, review of style guides and digital design assets. The team contributed to many and varied projects in support of the wider Raukawa Group. This included but are not limited to; Marae Development Workshops, RKR workshops, Pūtake o te Riri, Kura Reo, Whare Kōrero, Hei Mapuna, South Waikato District Council vs Raukawa Sports Challenge, and many more.

REDUCE CARBON FOOTPRINT

As a cross organisational deliverable, Aka Tauwhiro contributed to this project by making some key purchasing decisions such as; purchasing environmentally friendly toilet tissue, hand towels, hand soap, dishwashing liquid, and copier paper. The cleaning contractor is required to supply and use environmentally friendly cleaning products. We continue to monitor and see how we can increase this trend.



2017-18 Annual Report

Raukawa Iwi Development Ltd

Raukawa Iwi Development and Raukawa Asset Holdings Company Chairperson's report

I am pleased to report on another successful year for the commercial operations of Raukawa.

- We continued to diversify our portfolio with movement from financial assets such as shares into assets that RIDL owns directly or whose value is not determined by the sharemarket
- We carefully monitored our existing assets and benefitted from good performance across the board, reflecting ongoing strong market conditions
- Overall we delivered a record profit this year, with total surplus before donations at over \$16m. This is over

double the result of five years ago (FY14) and includes ongoing significant gains in the value of assets we own, classed as "other comprehensive income"

- We have seen the RIDL total asset base grow to a book value of \$146m from \$93m five years ago
- While we have achieved another year of excellent results, it is important to acknowledge with the continued turbulence in local and international markets that we may experience some head winds in the year ahead.

Financial highlights

- Total revenue of \$8.3m (FY17 \$9.1m)
- Net profit before tax \$5.4m (\$4.0m)
- Other comprehensive income of \$8.8m (\$6.4m)
- Total comprehensive income after tax and donations of \$13.9m (\$10.4m)
- Total distribution to Raukawa (donations and dividends) of \$2.8m (\$2.7m)

PORTFOLIO DEVELOPMENT

Our long-term goal is a portfolio of high-quality assets that we either own directly or in combination with other aligned investors.

Owning direct assets suits larger scale, long-term investors like RIDL and gives greater control over things like debt and operating performance. Direct assets are also less volatile in value than investments like shares in listed companies, which are subject to daily movement.

RIDL remains a large investor in managed funds (that in turn invest in shares). They provide cost efficient access to high quality investment management while we take our time finding the right direct investments. At year end our holdings of liquid managed funds were around

\$38m. This figure has been reducing every year and came down by a further \$12m in 2018 as we continued our diversification.

In 2018 this diversification included:

- An \$11m investment in a long-established Australasian infrastructure fund managed by AMP and known as the Australasian Direct Infrastructure Trust ('ADIT'). This fund is unlisted and invests in unlisted assets. It is less liquid than a 'managed fund' that invests in shares. We had held this investment for about six months by year end and its performance has already been strong. The underlying assets include major stakes in Melbourne Airport, Powerco (of Taranaki) and the Sydney rail network
- A \$3m commitment (that will be paid over several years) to a new private equity fund raised by long-time manager, Pencarrow. Pencarrow looks to invest in a range of medium sized private New Zealand companies.
- Acquisition of the land underneath five schools in the Raukawa rohe, all on long term leases to the Crown
- A \$10m commitment to the new Te Pūia Tāpapa fund, representing a group of iwi that will co-invest with other large scale New Zealand investors. RIDL

is a cornerstone investor in this fund and appoints a director. Our anticipation is that the full commitment will be called over 5 – 6 years. While the current investment is nominal only, we hope that this will be a vehicle to provide efficient access to large and well positioned operating businesses in New Zealand

OUR EXISTING ASSETS

Thanks to good market conditions and management at individual investment level, RIDL's existing portfolio performed well. Some of the principal contributors are mentioned below.

KĀKANO WHAKATIPU LP

Kākano is the vehicle through which RIDL along with five other CNI iwi owns a small stake in Kaingaroa Timberlands, the forest owner and operator at Kaingaroa.

Kaingaroa Timberlands, and hence Kākano, had yet another strong year benefitting from high demand for logs and consequent high prices. It increased production (logging) to take full advantage.

The Kākano investment has been an outstanding performer for RIDL since we invested a little over \$19m in FY14. It is now worth \$37m and has also delivered significant income.

CNI IWI HOLDINGS

CNI Iwi Holdings had another strong year. Distributions to us were over budget and over historical expectations, in part due to selling excess emissions trading units. CNI Iwi Holdings has put a lot of work into operational efficiency and driving revenue from the assets and owners have benefitted.

RANGINUI

Ranginui Station is a c 3,300 cow dairy and pastoral operation near Mangakino. RIDL owns a little under 45% alongside Pouakani Trust and a vehicle associated with the Māori Trustee/Te Tumu Paeroa.

FY18 was our second full year of ownership at Ranginui. The first year and a half had seen an intensive re- investment programme and now it is generating operating profits.

COMMERCIAL PROPERTIES

In addition to the school purchases mentioned above, the main property activity was the move from Campbell St to Raukawa House. After many delays, we were finally able to take possession in early January 2018.

As mentioned last year, we are disappointed by the delays and cost over-runs of this redevelopment and through the rest of 2018 we have been dealing with a range of defect and warranty type issues with the developer. The RIDL board is conscious of the issues this has caused for the wider group and again extends its appreciation for your patience.

MANAGED FUNDS

Despite my warnings last year, our managed funds portfolio again delivered strong income and gains but this does not mean I am any less wary for the year ahead.

It ended up being a good year for markets globally despite significant volatility over January and February 2018.

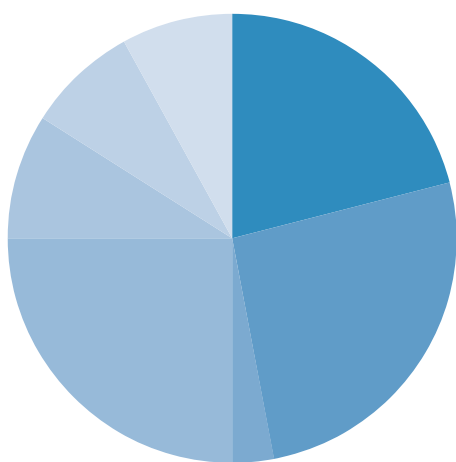
Our managers all performed in line with, or beyond, expectations but we remain cautious about listed markets. When one sees share values increase on no discernible news or improvement in performance then one must assume a fall can occur just as irrationally – and this indeed appears to have occurred at time of writing in October 2018. Thus while we are grateful to all our managers, we are always careful about the total exposure we carry and will reassess our positions through the coming year.

Our manager selection remained stable and all have served Raukawa well, now over many years. We had investments with Milford Asset Management, Harbour Asset Management, AMP, Mint Asset Management, Castle Point Asset Management and Aspiring Asset Management.

These managers and their funds represent a range of risks and concentrations. The combination was developed with expert advice from Eriksen and Associates and we thank them for their ongoing support.

TOTAL PORTFOLIO

At year end RIDL total assets stood at \$146m and the portfolio composition reflected the ongoing strategy of diversification. We maintain a good cash buffer and are ready to make the right investments when they are identified.



Please note the value of RIDL's interest in CNI Iwi Holdings is not on the balance sheet as it is classed as a contingent asset only. Its value of \$28m is recorded in the notes to the accounts.

RIDL Total Assets June 2018

- 21% Cash and equivalents
- 26% Managed funds
- 3% Private Equity
- 25% Kakano
- 9% Ranginui
- 8% Infrastructure
- 8% Investment property

Raukawa Asset Holding Company Limited

Raukawa Asset Holding Company ('RAHC') is Raukawa's settlement fisheries 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 has its own board comprised of Vanessa Eparaima, Jon Stokes and me. Management is contracted from RIDL. RAHC's operations are relatively simple as it leases out its quota under a range of medium term contracts. RAHC invests excess cash with RIDL via loan.

Performance was good again in 2018, with a surplus of \$202k compared to last year's \$160k.

Several of the lease agreements rolled over around October 2018 and our focus is on renewing these to RAHC's best advantage.

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.

Business-as-usual operating costs in FY18 were \$715k or around 0.5% of the book value of total assets. This compares well to other similar sized managers.

The year ahead

We will keep our focus on directly investing in good quality assets. As the AGM approaches we have been looking for more investment property and hope to conclude an investment soon.

We will also keep an eye on financial markets and adjust our funds holdings if we feel it prudent.

We hope to continue the steady, sustainable performance growth of the last several years and run a cost- efficient operation.

Conclusion

We have been pleased with this year's record performance.

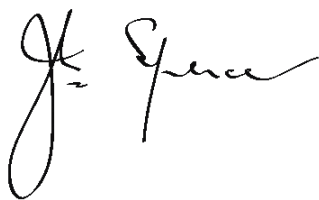
I would like to extend my personal thanks to the rest of the board: Connie Hui, Elthea Pakaru, Jon Stokes, Gaylene Roberts and Vanessa Eparaima. We farewelled Elthea from the board during the year. I would like to make special mention of her contribution to RIDL during her term of 3 years and especially of the deep knowledge of Raukawa values and culture she always brought to the board table. I wish her all the best for the future and warmly welcome Gaylene, who replaces her.

I would also like to thank Kim Blomfield and Jenny Cook for their support of RIDL and its directors, GHA and especially 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

John Spencer CNZM

A handwritten signature in black ink, appearing to read 'John Spencer', with a stylized initial 'J'.

RIDL Chair



2017-18 Annual Report

Financial Statements

RAUKAWA SETTLEMENT TRUST

Financial Statements

For the year ended 30 June 2018

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Independent Auditor's Report

TO THE BENEFICIARIES OF RAUKAWA SETTLEMENT TRUST

Report on the financial statements

OPINION	
<p>In our opinion, the accompanying trust and group financial statements of Raukawa Settlement Trust (the trust) and its subsidiaries (the group) on pages 59 to 73:</p> <ul style="list-style-type: none">• present fairly in all material respects the trust's and group's financial position as at 30 June 2018 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).	<p>We have audited the accompanying trust and group financial statements which comprise:</p> <ul style="list-style-type: none">• the trust and group statement of financial position as at 30 June 2018;• 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 independent auditor's 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 independent auditor's 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 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 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:

<http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-7/>

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



KPMG, Hamilton
29 October 2018

Entity Information

RAUKAWA SETTLEMENT TRUST AS AT 30 JUNE 2018

NATURE OF BUSINESS

Post Settlement Governance Entity
Resource development and investment

POSTAL ADDRESS

Private Bag 8
Tokoroa 3444

SUBSIDIARIES

Raukawa Iwi Development Limited
Raukawa Settlement Trust Limited
Raukawa Charitable Trust
Raukawa Asset Holding Company Limited

ACCOUNTANTS

GHA Ltd
Chartered Accountants
PO Box 1712, Rotorua

AUDITORS

KPMG
PO Box 929
Hamilton 3240

BANKERS

Westpac
Tokoroa

Bank of New Zealand
Tokoroa

DATE OF FORMATION

19 June 2009

TRUSTEES



VANESSA EPARAIMA



CONNIE HUI



CHERYL PAKURU



KATARAINA HODGE



GAYLENE ROBERTS



DEBBIE DAVIES



GAIL HAMILTON



WAIMATAO SMITH



RINA LAWSON



NACHELE GRIFFITHS



RICHARD JEFFERIES



MARINA HIREME



PARAONE GLOYNE



STEVEN OXENHAM



JUANITA TEMARAMA
(from 10/12/17)



RACHEL O'CONNOR
(from 10/12/17)



WILFRED O'BRIEN
(ceased 10/12/17)



ELTHEA PAKARU
(ceased 10/12/17)

Statement of Comprehensive Revenue and Expense

**RAUKAWA SETTLEMENT TRUST
FOR THE YEAR ENDED 30 JUNE 2018**

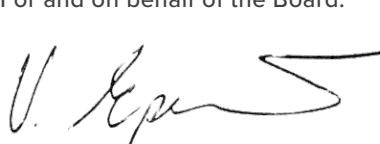
	NOTE	GROUP		PARENT	
		2018 \$	2017 \$	2018 \$	2017 \$
Revenue					
Contract & project revenue	1	3,595,396	3,453,269	-	-
Finance and investment revenue	2	5,557,932	6,387,111	1,085,815	1,040,984
Other revenue	3	1,897,849	2,397,218	1,668	550
Total Revenue		11,051,178	12,237,598	1,087,483	1,041,534
Expenses					
Operating expenses	4	6,223,303	8,176,261	368,967	369,938
Administration expenses	5	198,624	220,618	237,403	211,978
Uri grants		525,660	373,913	-	-
Total Expenses		6,947,587	8,770,792	606,371	581,916
Share of surplus/(deficit) of equity accounted associates	12	1,253,972	767,860	-	-
Net surplus for the year	6	5,357,563	4,234,666	481,112	459,618
Less Tax expense		429,848	80,614	12,106	4,723
Net surplus for the year		4,927,715	4,154,052	469,006	454,895
Other comprehensive revenue and expense	7	9,062,492	6,402,695	-	-
Total comprehensive revenue and expense for the year		13,990,207	10,556,746	469,006	454,895

Statement of Financial Position

**RAUKAWA SETTLEMENT TRUST
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	GROUP		PARENT	
		2018 \$	2017 \$	2018 \$	2017 \$
ASSETS					
<i>Current assets</i>					
Cash and cash equivalents	8	35,758,570	30,539,133	823,675	520,562
Trade and other receivables	9	1,820,975	1,844,048	1,030,226	1,015,888
Income tax refund		162,095	727,598	105,938	101,121
Advances to related parties	16	-	-	1,917,743	2,106,832
Assets held for sale		350,000	-	-	-
Total current assets		38,091,640	33,110,779	3,877,582	3,744,403
<i>Non-current assets</i>					
Trade and other receivables	9	8,528,917	9,118,581	8,528,917	9,118,581
Property, plant and equipment	10	5,801,555	4,449,747	2,860	429
Investment property	11	6,096,254	4,043,286	-	-
Investments in subsidiaries	16	-	-	88,756,441	87,756,441
Investments in associates	12	50,514,440	44,331,940	-	-
Other investments	13	53,591,975	53,096,110	-	-
Intangible assets	14	1,016,929	950,000	-	-
Loan Receivable - Whakaaratamaiti Marae		459,418	-	-	-
Total Non-current assets		126,009,488	115,989,663	97,288,218	96,875,451
Total Assets		164,101,127	149,100,443	101,165,801	100,619,854
LIABILITIES					
<i>Current liabilities</i>					
Trade and other payables	15	834,012	1,295,613	89,057	123,030
Employee entitlements		278,322	312,446	-	-
Income in advance		1,505,353	1,286,547	-	-
Advances from related parties	16	-	-	110,911	-
Total current liabilities		2,617,687	2,894,605	199,969	123,030
<i>Non-current liabilities</i>					
Deferred tax liability	6	4,214,032	2,926,637	-	-
Total Non-current liabilities		4,214,032	2,926,637	-	-
Total Liabilities		6,831,719	5,821,243	199,969	123,030
Net assets		157,269,408	143,279,200	100,965,831	100,496,824
Net Assets/Equity		157,269,408	143,279,200	100,965,831	100,496,824

For and on behalf of the Board:



Chairperson
29 October 2018



Trustee

Statement of Changes in Net Assets/Equity

RAUKAWA SETTLEMENT TRUST FOR THE YEAR ENDED 30 JUNE 2018

	SETTLEMENT FUNDS	REVALUATION RESERVES	ACCUMULATED REVENUE AND EXPENSE	TOTAL NET ASSETS/EQUITY
	\$	\$	\$	\$
<i>Group</i>				
Opening balance 1 July 2017	84,099,135	20,989,004	38,191,062	143,279,200
Surplus for the year	-	-	4,927,715	4,927,715
Other comprehensive revenue and expense	-	9,062,492	-	9,062,492
Closing balance 30 June 2018	84,099,135	30,051,496	43,118,777	157,269,408
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	143,279,200
<i>Parent</i>				
Opening balance 1 July 2017	84,099,135	-	16,397,690	100,496,825
Surplus for the year	-	-	469,006	469,006
Other comprehensive revenue and expense	-	-	-	-
Closing balance 30 June 2018	84,099,135	-	16,866,696	100,965,831
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

Statement of Cash Flows

RAUKAWA SETTLEMENT TRUST FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	GROUP		PARENT	
		2018 \$	2017 \$	2018 \$	2017 \$
Cash flows from operating activities					
Receipts from operations		5,063,573	7,191,057	1,001,123	1,010,271
Receipts from interest		632,243	455,327	12,157	12,373
Receipts from grants and donations		850	-	850	-
Receipts from dividends		2,970,525	6,376,338	662,413	592,693
Payments to suppliers and employees		(6,757,068)	(9,883,248)	(645,049)	(540,355)
Payment of interest		-	-	-	-
Payments of income taxes		148,185	(52,094)	(23,800)	(2,490)
Total Cash flows from operating activities		2,058,308	4,087,380	1,007,694	1,072,492
Cash flows from investing activities					
Receipts from sale of property, plant and equipment		79,564	-	-	-
Receipts from sale of investments		29,363,434	20,573,671	-	-
Receipts from maturing term deposits		-	400,000	-	-
Receipts from associates		-	962,927	-	-
Purchase of property, plant & equipment		(2,460,875)	(1,777,392)	(4,581)	-
Purchase of investment properties		(1,344,558)	(902,440)	-	-
Purchase of investments		(22,338,700)	(5,000,000)	(1,000,000)	(1,000,000)
Purchase of term deposits		(7,800,963)	(15,068,787)	(209,632)	(9,440)
Investments in associates and subsidiaries		(655,000)	(1,680,000)	-	-
Loans advanced/repaid to related parties		-	-	300,000	(300,000)
Repayment from third party		46,905	-	-	(300,000)
Total Cash flows from investing activities		(5,110,193)	(2,492,021)	(914,213)	(1,309,440)
Net Increase/ (Decrease) in Cash and Cash Equivalents		(3,051,885)	1,595,361	93,481	(236,948)
Cash Balances					
Cash and cash equivalents at beginning of the year	8	5,916,669	4,321,308	169,671	406,619
Cash and cash equivalents at end of the year	8	2,864,784	5,916,669	263,153	169,671
Total Cash flows from investing activities		(3,051,885)	1,595,361	93,481	(236,948)

Statement of Accounting Policies

**RAUKAWA SETTLEMENT TRUST
FOR THE YEAR ENDED 30 JUNE 2018**

1. Reporting entity

The financial statements of Raukawa Settlement Trust (the Trust, RST) for the year ended 30 June 2018 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 are 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.

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.

Notes to the Financial Statements

RAUKAWA SETTLEMENT TRUST FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	GROUP		PARENT	
		2018 \$	2017 \$	2018 \$	2017 \$
1. CONTRACT & PROJECT REVENUE					
Exchange revenues		3,415,396	3,063,499	-	-
Non-exchange revenues		180,000	389,770	-	-
		3,595,396	3,453,269	-	-

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.

	NOTE	GROUP		PARENT	
		2018 \$	2017 \$	2018 \$	2017 \$
2. FINANCE AND INVESTMENT REVENUE					
Interest		710,933	398,553	13,066	12,563
Dividends		1,582,061	2,776,798	662,413	592,693
CNI Iwi Collective dividend		2,854,603	2,776,031	-	-
Fair value adjustments recognised in surplus/ (deficit)		410,336	435,728	410,336	435,728
		5,557,932	6,387,111	1,085,815	1,040,984

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	NOTE	GROUP		PARENT	
		2018 \$	2017 \$	2018 \$	2017 \$
Lease and rental income		309,483	207,557	-	-
Grants, koha and donations		21,875	21,290	850	550
Realised gains on sale of investments		746,696	2,168,075	-	-
Fair value adjustments recognised in net profit/(loss)		797,809	-	-	-
Gain on sale of Property, plant & equipment		21,142	-	-	-
Other		844	296	818	-
		1,897,849	2,397,218	1,668	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.

4. OPERATING EXPENSES	NOTE	GROUP		PARENT	
		2018 \$	2017 \$	2018 \$	2017 \$
Communication		304,839	289,355	5,221	4,533
Depreciation		113,778	97,629	2,150	486
Facilities		355,721	984,744	11,783	17,064
General		315,416	347,595	12,060	16,285
Governance		532,846	576,052	234,927	226,941
Unrealised foreign exchange losses from investments		-	1,470,831	-	-
Personnel costs		3,464,297	3,359,839	1,257	1,014
Specialist advice		708,964	773,930	34,887	59,417
Travel		427,442	276,288	66,684	44,198
		6,223,303	8,176,261	368,967	369,938

NOTE	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
5. ADMINISTRATION EXPENSES				
Accountancy fees	60,503	60,047	14,377	14,141
Administration	78,621	102,072	197,527	172,838
Audit fees	59,500	58,500	25,500	25,000
	198,624	220,618	237,403	211,978

NOTE	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
6. INCOME TAX EXPENSE				
Surplus before income tax	5,357,563	4,234,666	481,112	459,618
Tax expense at 17.5%	937,574	741,067	84,195	80,433
Non-assessable income	(552,438)	(812,337)	(71,809)	(76,252)
Non-deductible expenses	62,594	274,458	(280)	543
Effect of tax exempt subsidiaries	(22,387)	(23,660)	-	-
Effect of timing differences	4,504	92,581	-	-
Under/(over) provided in prior periods	-	(191,495)	-	-
	429,848	80,614	12,106	4,723

NOTE	1 JULY 2017	RECOGNISED IN SURPLUS	RECOGNISED IN EQUITY	30 JUNE 2018
Property, plant & equipment	4,504	(4,504)	-	-
Investments in associates	(2,931,141)	-	(1,282,891)	(4,214,032)
	(2,926,637)	(4,504)	(1,282,891)	(4,214,032)

NOTE	1 JULY 2016	RECOGNISED IN SURPLUS	RECOGNISED IN EQUITY	30 JUNE 2017
Property, plant & equipment	4,504	-	-	4,504
Investments 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)

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.

	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
7. OTHER COMPREHENSIVE REVENUE AND EXPENSE				
Share of movement in reserves of equity accounted associates	7,414,829	6,450,785	-	-
Change in fair value of investments	3,459,468	3,218,875	-	-
Change in fair value of property, plant & equipment	217,782	-	-	-
Transfer realised gain on sale of investment to net profit	(746,696)	(2,168,075)	-	-
Deferred tax recognised in equity for the year	(1,282,891)	(1,098,890)	-	-
	9,062,492	6,402,695	-	-
<i>Revaluation reserve balances</i>				
Investments in associates	24,139,273	16,724,444	-	-
Investments	9,908,473	7,195,701	-	-
Property, plant and equipment	217,782	-	-	-
Deferred tax	(4,214,032)	(2,931,141)	-	-
	30,051,496	20,989,004	-	-

	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
8. CASH AND CASH EQUIVALENTS				
Cash and bank balances	2,864,784	5,916,669	263,153	169,671
Short term deposits	32,893,785	24,622,464	560,522	350,890
	35,758,570	30,539,133	823,675	520,562

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 2018 was 3.30% (2017: 2.16%).

9. TRADE AND OTHER RECEIVABLES	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
Accounts receivable - exchange revenue	580,999	441,635	-	351
Accounts receivable - non-exchange revenue	9,528,917	10,118,581	9,528,917	10,118,581
Accrued interest	134,322	55,632	1,525	616
GST refund	19,338	179,008	18,487	14,922
Prepayments	86,317	167,773	10,215	-
	10,349,892	10,962,629	9,559,143	10,134,469
Current portion	1,820,975	1,844,048	1,030,226	1,015,888
Non-current portion	8,528,917	9,118,581	8,528,917	9,118,581
	10,349,892	10,962,629	9,559,143	10,134,469

Included in accounts receivable for non-exchange revenue is \$9,528,917 (2017: \$10,118,581) 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 19 further annual amounts due of \$1 million. The amount receivable at 30 June 2018 reflects the net present value of the 12 remaining annual instalments due, discounted at 4.50%, being the prevailing risk-free treasury rate at the date of entering into the co-management agreement.

Trade and other receivables more than 90 days overdue are \$8,187 (2017: \$Nil). There is no doubtful debt provision (2017: none) and the Group is not exposed to any other significant credit risks (2017: none).

10. PROPERTY, PLANT AND EQUIPMENT

GROUP	LAND \$	BUILDINGS \$	MOTOR VEHICLES \$	OTHER PLANT & EQUIPMENT \$	TOTAL \$
Cost/Valuation					
Balance at 1 July 2017	629,210	3,754,982	484,279	332,067	5,200,538
Additions	-	1,679,259	19,130	319,357	2,017,746
Disposals	-	-	(445,974)	-	(445,974)
Revaluation	-	217,782	-	-	217,782
Change in asset class	-	(298,815)	-	298,815	-
Transfer on change in use	(269,473)	(450,390)	-	-	(719,863)
Balance at 30 Jun 2018	359,737	4,902,818	57,435	950,239	6,270,229
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

	LAND	BUILDINGS	MOTOR VEHICLES	OTHER PLANT & EQUIPMENT	TOTAL
Accumulated depreciation					
Balance at 1 July 2017	-	90,435	419,034	241,322	750,791
Depreciation expense	-	34,410	749	78,619	113,778
Disposals	-	-	(381,633)	-	(381,633)
Transfer on change in use	-	(14,262)	-	-	(14,262)
Balance at 30 Jun 2018	-	110,583	38,150	319,941	468,674
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
Carrying value					
At 30 June 2018	359,737	4,792,235	19,285	630,298	5,801,555
At 30 June 2017	629,210	3,664,547	65,245	90,745	4,449,747

All property, plant and equipment owned by the parent is classified as other plant & equipment and has a cost of \$9,398 (2017: \$4,818). Other plant & equipment comprises computer equipment and all office equipment, furniture and fittings.

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	2% of cost
Motor vehicles	13-30% of Carrying Value
Other plant & equipment	10-67% 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. 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).

	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
11. INVESTMENT PROPERTY				
Opening book value	4,043,286	3,140,847	-	-
Additions - purchases	1,344,558	902,439	-	-
Additions - change in use of Property, plant & equipment	705,601	-	-	-
Disposals	(445,000)	-	-	-
Transfer to Assets held for sale	(350,000)	-	-	-
Changes in fair value	797,809	-	-	-
Closing book value	6,096,254	4,043,286	-	-

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.

12. INVESTMENTS IN ASSOCIATES	CARRYING VALUE	
	2018	2017
Kakano Investment Limited Partnership	36,969,444	31,445,430
Ranginui Station Limited Partnership	13,544,996	12,886,510
	50,514,440	44,331,940

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 (2017: 31.5%). Kakano is a forestry investment fund that has a 2.5% shareholding in Kaingaroa Timberlands.

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.

13. OTHER INVESTMENTS	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
AMP Capital (DIT) Fund	11,252,321	-	-	-
AMP Capital (GMAF) Fund	7,527,359	-	-	-
Aspiring Asset Management	3,382,794	2,500,000	-	-
Castle Point 5 Oceans Fund	2,086,132	-	-	-
Harbour Asset Management	2,365,838	6,176,012	-	-
Milford Asset Management	19,098,559	19,919,931	-	-
Mint Asset Management	3,668,218	2,500,000	-	-
Moana New Zealand Limited	850,000	850,000	-	-
Pencarrow V Investment Fund	313,560	-	-	-
Schroders Investment Management	-	18,673,952	-	-
Te Puia Tapapa LP	85,000	-	-	-
Waitaha Property Rebuild Fund LP	2,962,194	2,476,215	-	-
	53,591,975	53,096,110	-	-

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	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
Fishing Quota	950,000	950,000	-	-
Carbon credits - (NZ units)	66,929	-	-	-
	1,016,929	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 (2017: none).

During the 2018 year the company received 3,172 NZUs under the New Zealand Emission Trading Scheme from the Ministry of Agriculture and Forestry. The receipt of the NZUs was provided to compensate the company for restrictions on future land use that may affect the forestry land value.

15. TRADE AND OTHER PAYABLES	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
GST payable	613,713	1,151,706	75,724	109,697
Fishing Quota	176,351	91,634	13,333	13,333
Carbon credits - (NZ units)	43,948	52,272	-	-
	834,012	1,295,613	89,057	123,030

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

16. RELATED PARTIES	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
<i>Investment in subsidiaries</i>				
Raukawa Settlement Trust Limited	-	-	-	-
Raukawa Charitable Trust	-	-	-	-
Raukawa Iwi Development Limited	-	-	88,756,441	87,756,441
Raukawa Asset Holding Company Limited	-	-	-	-
	-	-	88,756,441	87,756,441

All subsidiaries are 100% owned or controlled by the Group (2017: 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 (2017: 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.

16. RELATED PARTIES (CONTINUED)	2018		2017	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
<i>Parent transactions with related parties</i>				
(a) Subsidiaries				
Raukawa Iwi Development Limited				
Dividend	546,491	-	488,972	-
Related party advance	-	1,641,679	-	1,641,679
Raukawa Asset Holding Company Limited				
Related party advance	-	75,000	-	75,000
Raukawa Settlement Trust Limited				
Related party advance	-	201,064	-	201,064
(b) Governance				
Trustee remuneration	(201,805)	-	(194,400)	-
<i>Group transactions with related parties</i>				
(a) Subsidiaries				
Trustee and director remuneration	(471,505)	-	(518,094)	-
(b) Key management personnel				
Salaries, wages and other employment benefits	(885,495)	-	(780,035)	-
Full Time Equivalent Personnel	9		9	
Koau Capital Partners - investment management	(172,000)	(15,525)	(162,000)	(15,525)
Koau Capital Partners - other services	-	-	-	-

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 (2017: 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.

	GROUP		PARENT	
	2018 \$	2017 \$	2018 \$	2017 \$
17. COMMITMENTS				
<i>Operating leases</i>				
Less than one year	401,509	31,366	-	-
Between one and five years	1,074,573	-	-	-
	1,476,082	31,366	-	-

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

RIDL has a further \$10,000,000 commitment to invest in the Te Puia Tapapa Limited Partnership, and \$3,000,000 in the Pencarrow V Investment Fund. The fund managers are expected to call on these funds over the next 4-5 years.

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 \$27.8 million (2017: \$27.9 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 RIDL 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 2018 no amount has been recognised as receivable by the Group, as RIDL cannot reliably estimate any amount that may become due.

19. SUBSEQUENT EVENTS

After 30 June 2018 RIDL received offers for the two Commerce Street properties they own. Both properties were sold in September 2018 for a total of \$460,000.

During September 2018, one million shares at \$1 per share were issued to Raukawa Settlement Trust Limited as a nominee of Raukawa Settlement Trust.

In September 2018, RIDL committed to purchase a commercial property in Hastings for \$10.4m.

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

RAUKAWA CHARITABLE TRUST

Financial Statements

For the year ended 30 June 2018

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Independent Auditor's Report

TO THE BENEFICIARIES OF RAUKAWA CHARITABLE TRUST

Report on the financial statements

OPINION	
<p>In our opinion, the accompanying financial statements of Raukawa Charitable Trust (the trust) on pages 78 to 87:</p> <ul style="list-style-type: none">• present fairly in all material respects the trust's financial position as at 30 June 2018 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).	<p>We have audited the accompanying financial statements which comprise:</p> <ul style="list-style-type: none">• the statement of financial position as at 30 June 2018;• 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.

OTHER INFORMATION

The Trustees, on behalf of the trust, are responsible for the other information included in the entity's Financial Statements. Our opinion on the 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 financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 independent auditor's 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 independent auditor's 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:

<http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

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



KPMG, Hamilton
17 October 2018

Entity Information

RAUKAWA CHARITABLE TRUST AS AT 30 JUNE 2018

NATURE OF BUSINESS

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

CHARITY REGISTRATION NUMBER

CC43318

POSTAL ADDRESS

Private Bag 8
Tokoroa 3444

ACCOUNTANTS

GHA Ltd
Chartered Accountants
PO Box 1712, Rotorua

AUDITORS

KPMG
PO Box 929
Hamilton 3240

BANKERS

Westpac

TRUSTEES



KATARAINA HODGE



CHERYL PAKURU



DEBBIE DAVIES



VANESSA EPARAIMA



MARINA HIREME
(from 28/02/18)



GAYLENE ROBERTS
(ceased 28/02/18)

Statement of Comprehensive Revenue and Expense

**RAUKAWA CHARITABLE TRUST
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2018 \$	2017 \$
Revenue			
Contract & project revenue	1	3,352,000	3,358,308
Grants, koha and donations	2	2,258,612	2,228,047
Other revenue	3	360,492	319,597
Total Revenue		5,971,104	5,905,952
Expenses			
Operating expenses	4	5,332,883	5,293,262
Administration expenses	5	62,073	70,878
Uri grants		525,660	373,913
Total Expenses		5,920,615	5,738,053
Net surplus for the year		50,489	167,900
Other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense for the year		50,489	167,900

Statement of Changes in Net Assets/Equity

**RAUKAWA CHARITABLE TRUST
FOR THE YEAR ENDED 30 JUNE 2018**

	ACCUMULATED REVENUE AND EXPENSE \$	TOTAL NET ASSETS/ EQUITY \$
Opening balance 1 July 2017	5,685,555	5,685,555
Surplus for the year	50,489	50,489
Closing balance 30 June 2018	5,736,045	5,736,045
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

Statement of Financial Position

RAUKAWA CHARITABLE TRUST AS AT 30 JUNE 2018

	NOTE	2018 \$	2017 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6	3,872,313	3,949,199
Trade and other receivables	7	589,070	656,167
Advances to related parties	10	3,141,599	3,185,236
Total current assets		7,602,982	7,790,602
Non-current assets			
Property, plant and equipment	8	658,131	114,458
Total Non-current assets		658,131	114,458
Total Assets		8,261,113	7,905,061
LIABILITIES			
Current liabilities			
Trade and other payables	9	591,312	454,030
Employee entitlements		278,321	312,446
Income in advance		1,655,437	1,453,029
Total Current liabilities		2,525,070	2,219,505
Total Liabilities		2,525,070	2,219,505
Net assets		5,736,044	5,685,555
Net Assets/Equity		5,736,045	5,685,555

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




Trustees
17 October 2018

Statement of Cash Flows

RAUKAWA CHARITABLE TRUST FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2018 \$	2017 \$
<i>Cash flows from operating activities</i>			
Receipts from operations		6,023,630	6,000,747
Receipts from interest		121,758	125,137
Payments to suppliers and employees		(5,724,197)	(5,723,354)
Total Cash flows from operating activities		421,191	402,530
<i>Cash flows from investing activities</i>			
Purchase of property, plant & equipment		(198,077)	(192,764)
Loans advanced/repaid to related parties		(300,000)	300,000
Total Cash flows from investing activities		(498,077)	107,236
Net Increase/ (Decrease) in Cash and Cash Equivalents		(76,886)	509,766
<i>Cash Balances</i>			
Cash and cash equivalents at beginning of the year	6	3,949,199	3,439,433
Cash and cash equivalents at end of the year	6	3,872,313	3,949,199
Net change in cash for the year		(76,886)	509,766

Statement of Accounting Policies

**RAUKAWA CHARITABLE TRUST
FOR THE YEAR ENDED 30 JUNE 2018**

1. Reporting entity

The financial statements presented are for Raukawa Charitable Trust (RCT), for the year ended 30 June 2018. 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.

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.

Notes to the Financial Statements

RAUKAWA CHARITABLE TRUST FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2018 \$	2017 \$
1. CONTRACT & PROJECT REVENUE			
Exchange revenues		3,172,000	2,968,538
Non-exchange revenues		180,000	389,770
		3,352,000	3,358,308

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.

	NOTE	2018 \$	2017 \$
2. GRANTS, KOHA AND DONATIONS			
Grants		20,000	20,000
Donation from Raukawa Iwi Development Limited	10	2,237,587	2,207,307
Other koha and donations		1,025	740
		2,258,612	2,228,047

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.

	NOTE	2018 \$	2017 \$
3. OTHER REVENUE			
Interest income		109,495	125,113
Corporate service charges	10	250,997	194,484
		360,492	319,597

	2018	2017
	\$	\$
4. OPERATING EXPENSES		
Communication	287,596	274,085
Depreciation	78,127	40,615
Facilities	345,389	307,993
General	303,356	331,309
Governance	86,611	139,460
Personnel costs	3,463,040	3,358,825
Specialist advice	421,994	499,125
Travel	346,769	341,850
	5,332,883	5,293,262

	2018	2017
	\$	\$
5. ADMINISTRATION EXPENSES		
Administration	40,748	50,306
Accountancy fees	8,325	8,071
Audit fees	13,000	12,500
	62,073	70,878

	2018	2017
	\$	\$
6. CASH AND CASH EQUIVALENTS		
Cash and bank balances	316,819	519,361
Short term deposits	3,555,495	3,429,839
	3,872,313	3,949,199

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 2018 was 3.40% (2017: 3.20%).

	2018	2017
	\$	\$
7. TRADE AND OTHER RECEIVABLES		
Accounts receivable - exchange revenue	530,905	484,458
Accounts receivable - non-exchange revenue	-	-
Accrued interest	23,614	35,878
Prepayments	34,551	135,831
	589,070	656,167

Trade and other receivables more than 90 days overdue are Nil (2017: Nil). There is no doubtful debt provision (2017: none) and the Trust is not exposed to any other significant credit risks (2017: none).

8. PROPERTY, PLANT AND EQUIPMENT	BUILDING IMPROVEMENTS \$	PLANT & EQUIPMENT \$	MOTOR VEHICLES \$	OFFICE FURNITURE & EQUIPMENT \$	TOTAL \$
Cost					
Balance at 1 Jul 2017	24,949	21,809	39,911	325,139	411,808
Additions	-	1,000	19,130	612,592	632,722
Disposals	-	-	(10,922)	-	(10,922)
Balance at 30 Jun 2018	24,949	22,809	48,119	937,731	1,033,608
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
Accumulated depreciation					
Balance at 1 Jul 2017	13,006	13,263	29,009	242,072	297,350
Depreciation expense	1,192	1,238	478	75,218	78,127
Balance at 30 Jun 2018	14,198	14,501	29,487	317,290	375,477
Balance at 30 Jun 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
Carrying value at 30 Jun 2018	10,751	8,308	18,632	620,441	658,131
Carrying value at 30 Jun 2017	11,943	8,546	10,902	83,067	114,458

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 vehicle	13-20% of Carrying Value
Office furniture & equipment	10-50% of Carrying Value

9. TRADE AND OTHER PAYABLES	2018 \$	2017 \$
Accounts payable	474,878	347,163
Accrued expenses	99,142	54,595
GST payable	(25,583)	52,273
Paye payable	42,876	-
	591,312	454,030

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

10. RELATED PARTIES	2018		2017	
	Revenue/ (Expense)	Receivables/ (Payables)	Revenue/ (Expense)	Receivables/ (Payables)
(a) Parent				
Raukawa Settlement Trust				
Corporate services charges	189,262	24,122	160,748	54,665
Related party advance	-	110,911	-	(189,089)
Other	-	-	-	-
(b) Other subsidiaries of the same group				
Raukawa Iwi Development Limited				
Donation	2,237,587	-	2,207,307	-
Corporate services charges	58,427	5,157	33,736	3,204
Lease and rental expenses	(104,459)	-	(207,357)	-
Related party advance	-	1,230,687	-	1,574,325
Raukawa Asset Holding Company Limited				
Related party advance	-	1,800,000	-	1,800,000
(c) Governance				
Trustee remuneration				
Trustee remuneration	(66,200)	-	(117,444)	-
(d) Key management personnel				
Salaries, wages and other employment benefits	(885,495)	-	(780,035)	-
Full Time Equivalent Personnel	9	-	9	-

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 (2017: 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	2018 \$	2017 \$
<i>Operating leases</i>		
Less than one year	401,509	31,366
Between one and five years	1,074,573	-
	1,476,082	31,366

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.

RST Governance Meeting Fees & Travel

RAUKAWA CHARITABLE TRUST
JULY 2017- JUNE 2018

TRUSTEE	RST BOARD	RST OTHER	RST HONORARIUM	RST EXECUTIVE COSTS	TOTAL GROSS	TRAVEL	PAYE	NETT
Debbie Davies	3	1			2,300.00	188.21	759.00	1,729.21
Vanessa Eparaima			12	12	159,999.96	0.00	52,799.88	107,200.08
Paraone Gloyne	3				2,100.00	304.38	722.19	1,682.19
Nachelle Griffiths	4	3			3,800.00	569.69	1,254.00	3,115.69
Gail Hamilton	4	2			3,400.00	734.36	1,122.00	3,012.36
Marina Hireme	3	3			3,100.00	190.52	1,023.00	2,267.52
Kataraina Hodge	4	2			3,400.00	0.00	1,122.00	2,278.00
Connie Hui	2	1			1,600.00	217.00	528.00	1,289.00
Richard Jefferies	3				2,205.00	465.07	210.00	2,880.07
Rina Lawson	4	2			3,400.00	190.52	1,050.26	2,540.26
Wilfred O'Brien	1				700.00	61.34	231.00	530.34
Rachel O'Connor	2				1,400.00	123.25	462.00	1,061.25
Steven Oxenham	4	1			3,000.00	621.50	990.00	2,631.50
Elthea Pakaru	2	1			1,800.00	95.04	594.00	1,301.04
Cheryl Pakuru	3				2,100.00	0.00	693.00	1,407.00
Gaylene Roberts	3	2			2,700.00	620.06	891.00	2,429.06
Waimatao Smith	4	2			3,400.00	398.36	1,122.00	2,676.36
Juanita Temarama	2				1,400.00	63.80	462.00	1,001.80
	51.00	20.00	12.00	12.00	201,804.96	4,843.10	66,035.33	141,032.73

RCT Governance Meeting fees & Travel

RAUKAWA CHARITABLE TRUST
JULY 2017- JUNE 2018

TRUSTEE	RCT BOARD	RCT HONORARIUM	TOTAL GROSS	TRAVEL	PAYE	NETT
Debbie Davies	2		1,200.00	191.40	396.00	995.40
Vanessa Eparaima		12	30,000.00	-	9,900.00	20,100.00
Marina Hireme	<input type="checkbox"/> 2		1,000.00	64.24	330.00	734.24
Kataraina Hodge		12	30,000.00	3,412.75	9,900.00	23,512.75
Cheryl Pakuru	<input type="checkbox"/> 4		2,200.00	-	726.00	1,474.00
Gaylene Roberts	3		1,800.00	371.94	594.00	1,577.94
	11	24	66,200.00	4,040.33	21,846.00	26,564.69

Includes attendance at RCT Special hui held 26/4/18

Te Poari Matua o Raukawa

Raukawa Settlement Trust

101-181 Leith Place,
Tokoroa Private Bag 8, Tokoroa 3444

www.raukawa.org.nz