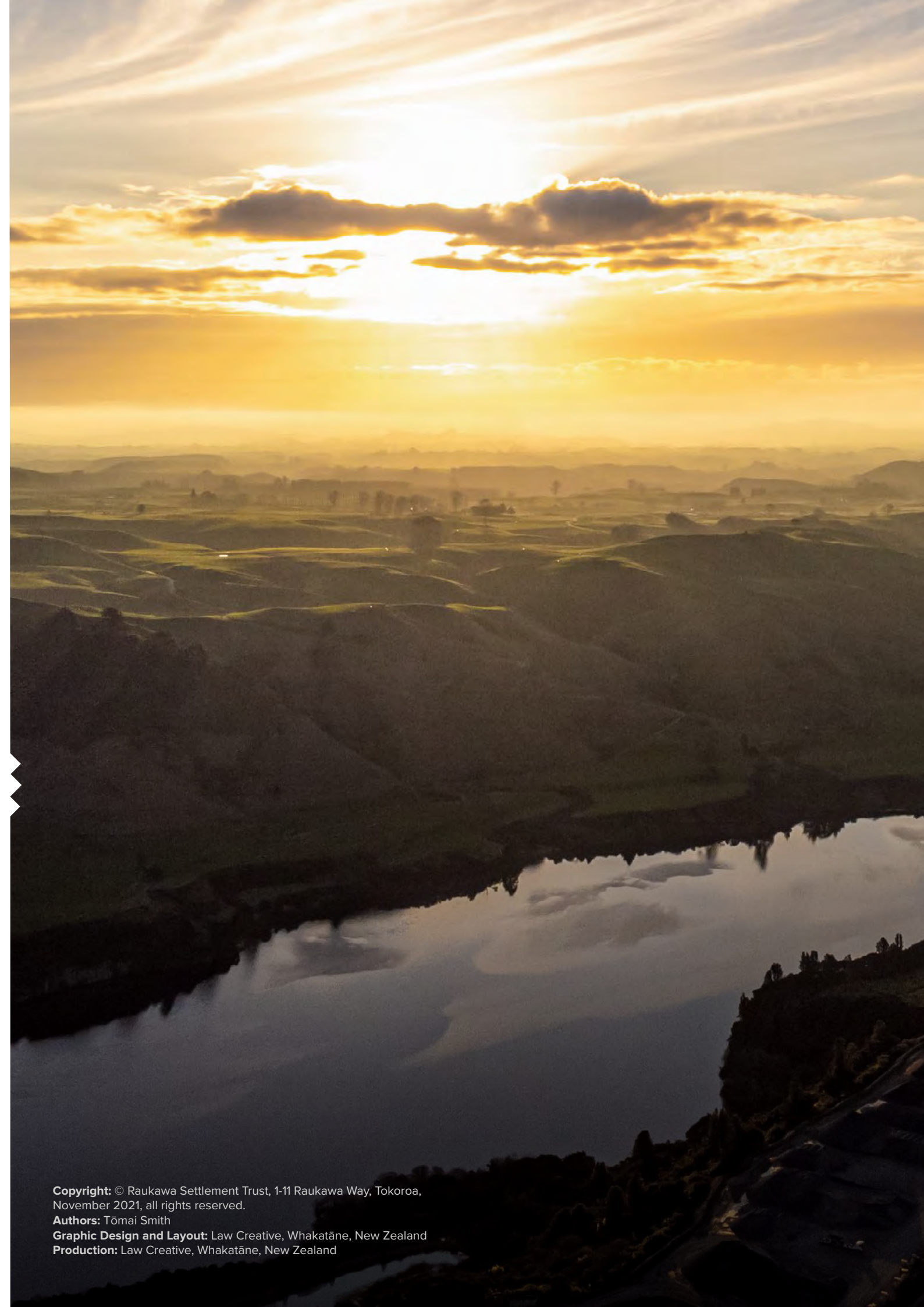


2020 - 2021

Annual Report



RAUKAWA



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Te Kāwai o Raukawa

Hoturoa



Hotuope



Hotumatapū



Mōtai Tangata Rau



Uetapu



Rakamaomao



Kākati



Tāwhao



Tūrongo = Māhinaarangi



Raukawa



Our People Our Place

Ki te Wairere
Horohoro
Pōhaturoa
Ko Ōngāroto, ko Whāita e
Nukuhau
Ki Taupōnui-a-Tia
Ki runga o Hurakia
Hauhungaroa
Tītiraupenga
Arowhena
Wharepūhunga
Whakamarumarū, te Pae o Raukawa
Titiro atu ki te Kaokaoroa o Pātetere
Maungatautari
Ka titiro ki Wharepūhunga
Ko Hoturoa, ko Parawera
Ko te manawa rā o Ngāti Raukawa e

Te Wharepūhunga o Kahu is a cherished mountain range that is the feature landscape in this year's annual report. Our kōrero tuku iho associated to this maunga is rich in history and dates back to the arrival of the Tainui waka where it finally settled at Kāwhia on the west coast of the North Island.

The tupuna Rakataura and his wife Kahukeke, the daughter of Hoturoa the captain of the Tainui waka, is but one narrative of the many kōrero in relation to Wharepūhunga. The famous journey of these two tūpuna is an important settlement narrative for the people of the Tainui waka. For the iwi of Raukawa, Rakataura and Kahukeke hold the taunaha (rights of discovery) as they made their journey into the central interior of the newly discovered lands.

According to oral tradition, after Rakataura named Te Rangitoto o Kahu they turned and journeyed in a north-easterly direction following the mountain range. Here, Kahukeke took ill and a whare was built, this is commemorated by naming the range

Te Wharepūhunga o Kahu. It is said that pūhunga means 'to place on one's side or layup' and one can well imagine Kahukeke laying on her side convalescing.

Ten generations after Hoturoa comes the arrival of the tupuna Raukawa, who was raised by his parents Tūrongo and Māhinaarangi at their home of Rangiaātea. According to kōrero tuku iho, Rangiaātea sits within the Wharepūhunga region and it is here that Raukawa continued to live and raise his own whānau with his wife Tūrongoihi of the Te Arawa waka.

The associated marae within the region of Wharepūhunga today are Parawera, Rāwhitiroa, Aotearoa and Whakamārama. Pikitū Marae also associates to the maunga. The area is rich with kōrero and the maunga is celebrated as one of the four pouwhenua or landmarks of Raukawa. The other three pouwhenua are Maungatautari to the north, Te Kaokaoroa o Pātetere to the east and Te Pae o Raukawa to the south.



Wharepūhanga Maunga in the distance, overlooking the Waikato River below

Rārangi Upoko



KAUMĀTUA KAUNIHERA **08**



RAUKAWA SETTLEMENT TRUST **10**

Chairperson's Report 12

Year in Review 16

2021 Grant Distributions 22



RAUKAWA CHARITABLE TRUST **24**

Tumu Whakarae Report 26

Kōuru Whakahaere – Raukawa Executive Office 30

Pūtake Taiao – Raukawa Environment Group 38

Kakara Whakarei – Raukawa Cultural Growth Group 50

Tīwai Hauora – Raukawa Health & Social Development Group 54

Aka Tauwhiro – Raukawa Corporate Services 60



RAUKAWA IWI DEVELOPMENT LTD **66**

Chairperson's Report 68



FINANCIAL STATEMENTS **72**


Raukawa Settlement Trust

Entity Information.....	75
Statement of Comprehensive Revenue and Expense.....	76
Statement of Financial Position.....	77
Statement of Changes in Net Assets/Equity.....	79
Statement of Cashflow.....	80
Statement of Accounting Policies.....	81
Note to the Financial Statements.....	83
Auditor's Report.....	100



Raukawa Charitable Trust

Entity Information.....	103
Statement of Comprehensive Revenue and Expense.....	104
Statement of Financial Position.....	105
Statement of Changes in Net Assets/Equity.....	106
Statement of Cashflow.....	107
Statement of Accounting Policies.....	108
Notes to the Financial Statements.....	109
Auditor's Report.....	118



TRUSTEE PAYMENTS **120**

He Mihi Aroha



Moe mai rā, Koro Hori Deane, 1929-2021.

*He hōnore, he korōria ki te atua. He maungārongo ki te whenua.
He whakaaro pai ki ngā tāngata katoa. Tāpiritia atu ki ngā whetu
rangatira i te pō ko te manu whakatakapōkai tāniwhaniwha o
Raukawa. E topa rā koe e koro ki te tihi o Hautere, ki te toi o ngā rangi,
ki te haupūrangā o te kauheke kaumātua. Ka oti atu koutou ki te pō.*

It has been a year of great change for our iwi, in many ways than one. I am both privileged and greatly saddened as I pen this message on behalf of the Kaunihera Kaumātua, a message that had been penned by Koro Hori Deane over the last decade. E Koro, e te pou tuarā o Raukawa, o Ngāti Ahuru, takoto!

“It’s hard to turn the page when you know someone won’t be in the next chapter, but the story must go on” such is our dilemma for this end of year report.

While many accolades were placed at his feet during his tangihanga this report is about the mana he conveyed as he helped maneuver Raukawa through the tumultuous years of Treaty negotiations. The tikanga matatika or code of ethics he inspired us to uphold meant that Raukawa would not cause another injustice for the sake of resolving our own injustice by the Crown and he ensured that we upheld this to the very end.

There were many times when Raukawa was at odds with neighboring iwi as well as individual personalities within Raukawa uri but it certainly gave our Treaty

negotiating team the strength to keep pursuing alternative ways of reaching a more satisfactory outcome so that we continued to uphold te mana motuhake a Raukawa.

It soon became clear to Crown negotiators that Raukawa was in for the long haul and that we would negotiate from a strength of fairness and respect, something that was not a common scenario from their position when dealing with other iwi.

Hori quickly established our Raukawa vision whereby we would: “uphold the mana of our tupuna for the future benefit of our mokopuna” and he’ll be proud to know that this continues to remain strong for Raukawa the iwi authority to this day.

Rest well Hori as you have earned the peaceful rest of an outstanding leader, political diplomat, friend, father and koro. We will continue to turn the page but each story we tell will still show that you are present and we’re sure you’ll let us know if we should forget.

Nā Ruthana Begbie
Raukawa Kaumātua



June 2015 - Raukawa Trust Board Commemoration at Mikai Marae. The event marked the winding down of the old entity, which was replaced by the Raukawa Settlement Trust.



March 2014 - Final reading of the Raukawa Treaty Settlement legislation at Parliament, Wellington.



May 2011 - Reconciliation Day with Crown ministers at Papa o te Aroha Marae.



February 2016 - Blessing of the old Carter Holt building before renovation into our new Head Office - Te Whare o Raukawa, Tokoroa.



June 2013 - Whakaaratamaiti Marae Centenary Celebrations.



March 2016 - Blessing of pou and time capsule at our Tōtara plantation site.



March 2014 - Parliament steps, final reading of Raukawa Treaty Settlement legislation.



January 2015 - Raukawa Fonterra Apprenticeship Programme - Ngātira Marae.



November 2015 - Koro Hori acknowledged and honored by the iwi with a korowai and accolades at the inaugural Raukawa Festival, Tokoroa.



2020-21 Annual Report

Raukawa Settlement Trust

He Pūrongo



Raukawa Settlement Trust Chairperson's Report

Tuia te rangi e tū nei, tuia te papa e takoto nei, tuia rātou kua mene ki te pō. Te pō nui, te pō roa, te pō i oti atu. He kura i tangihia, he maimai aroha ki a rātou. Kia mihi tonutia te whare tapu o Pōtatau, paimārire. E rere atu ana aku kupu whakamihī ki a koutou katoa e te iwi whānui. Tēnā koutou, tēnā koutou, tēnā koutou katoa.

It is an emotional experience for me to write this introduction for the 2020-21 annual report, my last as chairperson representing our beloved iwi on the Raukawa Settlement Trust (RST).

It has been an incredible honour to have been allowed to serve my iwi for the decade that has been, and it is humbling to bring my time as chairperson to an end in a year where we have achieved further strong and considered steps in our journey forward as a post settlement iwi organisation.

As I write this report, Covid-19 continues to have an immense impact on our way of life and to cause

ongoing disruption and uncertainty. It has been a chance to reflect on the importance of building a sound foundation, so that there is the ability to adapt and change to meet new challenges, when they inevitably come. I am pleased to acknowledge the adaptability of our organisation and our speed to target support towards the most vulnerable among our people and community when the pandemic came. It was and continues to be a time to work alongside regional and national government and other support groups to advocate for and ensure the voice of our iwi members is heard and the needs and wants of our iwi are understood.

I want to acknowledge the incredible mahi of our board and kaimahi in supporting those most in need during the Covid-19 crisis and for utilising our skills and resources where required to play our part in fighting the pandemic.

Our iwi, our whānau and our team and trustees felt very personally, the impact of Covid-19 on the life and health of those we love. In September 2020, we lost a rangatira and a source of immense knowledge and wisdom - Nigel Te Hiko. The passing of Nigel was a double tragedy for the Te Hiko whānau who also endured the loss of Alan, also taken far too soon by the scourge that is Covid-19. Nigel was such an incredible rock of knowledge, good humour and wisdom for me and many others. His wisdom and mahi is remembered in many of the documents that we are lucky to now have, however Nigel's beautiful presence continues to be missed immensely.

This year also marked the loss of a respected kaumātua, someone who was an incredible tōtara of support and wisdom for our people, Koro Hori Deane. Hori was a straight shooter who could be counted on for his no nonsense communication style, his incredible wisdom and his deep well of knowledge and experience on a range of areas especially relating to Raukawatanga and on cultural matters.

Despite the disruption sadness and uncertainty that has played out across this year, it is especially pleasing to acknowledge the continued growth and performance of the Raukawa Group. This has been the work of our kaimahi ably led by our Tumu Whakarae Maria Te Kanawa, and our senior leadership team, in meeting the many and diverse needs of our people and others across our communities. We have increased the range and quality of services and kaimahi numbers over the years, and have crafted an organisation that brings value to its iwi and the community.

Financially, our commercial company, Raukawa Iwi Development Ltd (RIDL), has recorded its largest increase in value - growing our collective

value by more than \$25 million in the last financial year. This is a testament to the careful and patient investment and management approach led by our chairperson John Spencer, supported by our small but talented commercial board, and implemented by our commercial manager, Koau Capital Partners. To put this year's result into perspective, the increase for this year, is half of the original \$50 million settlement quantum, that was the financial base upon which RIDL started its journey 10 years ago.

I am very grateful and honoured to have been allowed to take in the collective wisdom and knowledge of all who have provided their expertise for the wellbeing of Raukawa. I thank you all.

I am so grateful for the foresight of our trustees and those who started this journey alongside our iwi in the early post settlement phase of our development. The priority was and remains, on taking careful and considered steps. We made a point to learn from others who had come before us, to learn from the experience and results, to ensure we did not make the same mistakes. We embraced the knowledge and understanding that we are an intergenerational investor and entity, we are building a platform to ensure a strong stable future for this generation and those to come. We have remained humble and focused on what is in the best interests of the collective.

It has been an incredibly humbling 10 years for me, since I decided to stand down as the inaugural chairperson of RIDL and accept the request for me to stand as chairperson of the RST, after the sudden departure of then chairperson Chris McKenzie. When I did, it was obvious who we needed to approach to take over as chairperson of RIDL, John Spencer who was then concluding his time as the commercial chairperson of Tainui Group Holdings. Thank you again for taking my call all those years ago John.

In reflecting on that ten years, I pondered the amazing and inspirational leaders for Raukawa,

who came before me, including Chris McKenzie, George Rangitua, Wally Papa and many others. It was an intimidating decision before me, when asked to stand as chairperson, one I was reluctant to accept, but one, ultimately, I had no choice but to.

At the time, Raukawa was in the final stages of concluding its comprehensive settlement, and there was significant negotiations still required to be completed, in addition, we were bedding in our new commercial company, and the governance structures of the RST and RCT. We had a big 26-member board, and we had so many ideas and drivers about where to prioritise, where we wanted to go in those early days as a post settlement entity.

I drew strength from the wisdom and beautiful intention and drivers from many around the board table. I knew I had former leaders and kaumātua to help guide decisions. Simple principles of doing the right thing and taking careful and considered steps were key. Our humble Raukawa way become a constant banner for us all to walk under. I was and remain so incredibly grateful to have the clever, calm, considered and supportive team I have had around me. Those who have used their experience and passion for the success of Raukawa to guide myself and our iwi. A support team whose work and invaluable knowledge are rarely noticed nor acknowledged.

Today however, I would like to take the opportunity to acknowledge Jon Stokes, a gentleman who has guided our iwi, around, over and through many challenges since the very early days of negotiations, whose wisdom has been invaluable as we have taken our place

again as leaders within our own takiwā. Baden Vertongen, who has provided both legal and strategic support since sitting at Uncle Jimmy Clair's table many, many years ago and Andrew Harrison and Alexander McKinnon who have jointly provided their commercial expertise, to the benefit of our commercial board and of course Raukawa. Lastly, I wish to acknowledge Kim Blomfield. Kim has been the information conduit, the solid and dependable pou, the person we all gravitated too for information, guidance and support.

There are some parts of leadership and setting the direction for our iwi that I continually grappled with, and these remain ongoing and a real challenge for our iwi. Back in 2013, with the unanimous support of the RST trustees, we were able to reduce our trustee numbers to a far more manageable 16 from 26, however we continued to struggle with implementing a succession planning approach. We could for example have begun a process by which, in a planned way, the agreed collective board skill set requirements, could have been the bases upon which, current trustee skill sets, were evaluated, thereby identifying the skill set gaps around the table. New vacancies could have been filled by individuals who covered these identified skill gap areas. However, our current election process, while providing marae representation, does not enable the opportunity to build a planned, high performing board.

How do we therefore, construct an election process of trustees, to allow a more skill-based selection process, so the very best experienced and minds of many thousands of members are able to come forward to represent Raukawa in our governance decision making? How do

we better utilise the incredible skill we have across the wider iwi, who live for many reasons dispersed across the motu, who are deeply connected by whakapapa, but are unable to regularly play a part at their marae.

Raukawa today is a complex large organisation with almost 100 staff and assets of almost 250 million. We have high level interests and relationships across many spheres including iwi, national and local government. Leadership today across our board requires a deep understanding of strategy, politics, economics, our legal responsibilities, and social and cultural areas. The pathway to governance is solely through the marae, and as a result the numbers standing as marae trustees are low, it is not uncommon, to have just one person contesting this very important role. There is no ability for our marae to understand the needs and requirements of the trust that members are being elected to, nor many options to ensure an ability to meet the skill requirements of the Raukawa Group.

This is the challenge for the trustees and our people now and into the future. How do we grow the skills and diversity across our governance table? How do we create an environment which allows highly skilled and expert whānau in different fields to play their part at our governance table? How do we create a healthy balance between the marae representation model and one which ensures all our Raukawa iwi members have a realistic chance to play a part in governance, to ensure those with desperately needed skills and knowledge can become a trustee and share their wisdom and knowledge? How do we ensure, that our leaders are experienced with a range of important elements of leadership for today.

In my view, this is the next challenge for our trustees and people, the challenge to reflect, review, reshape and reform our organisation, so that once again we are fit and ready to move forward into the future. I know that succession and growing capability across our governance table is something our trustees are focused on and are seeking to embrace, so I wish upon them the courage and wisdom to “Honour our Past”, to “Inform our Present” and to “Determine our Future” in their journey of seeking out the very best pathway for our iwi.

I want to take this time to welcome back Kataraina Hodge who was returned unopposed as representative for Whakamārama Marae earlier this year. Kataraina was then elected chairperson of the RST following my resignation as chairperson and trustee. I am so very grateful to have someone of Kataraina’s experience and skill to take over from me. We have worked very closely together in the many years Kataraina was on the RST and RCT boards. She is hard working and has a can-do attitude, focused on getting things done. Kataraina has also continued to grow her experience and skill and is now also deputy chairperson of the Waikato Regional council.

I want to thank and acknowledge Marian Hohepa, who for personal reasons stood down as Whakamārama trustee this year. Thank you for your mahi for our people in your time as a governor Marian.



Nā Vanessa Eparaima
 Raukawa Settlement Trust Chairperson

1 JULY 2020 – 30 JUNE 2021

Year in Review



Kaimahi Tokerau Putai sorting hygiene packs for whanau in need.

Covid-19 Initiatives - July+ 2020

Throughout the year, our organisation provided a number of Covid-19 related services that benefited our iwi and the wider community, from delivering hygiene and food packs, kaumātua care packs, collaborating with our partners to

provide community based assessment clinics and hosting vaccination clinics at Te Whare o Raukawa in conjunction with the Waikato District Health Board (Waikato DHB) vaccination team.



Raukawa historian, Nigel Te Hiko.

Nigel Te Hiko - September 2020

September marked the passing of Nigel Huirama Te Hiko and his brother Alan Te Hiko. A cherished rangatira, kaimahi, historian and advocate of our iwi, Nigel was taken too early from us by Covid-19. Nigel's passion for knowledge and commitment to sharing and adding to our mātauranga Raukawa and tribal history is a lasting legacy for our iwi. Our aroha continues to go out to the Te Hiko whānau.



Raukawa and Waikato DHB sign agreement at Te Whare o Raukawa.

Mahi Tahi Agreement - October 2020

Raukawa and Waikato DHB came together to sign the Mahi Tahi agreement to bring a more collaborative approach to healthcare in the South Waikato. Raukawa are committed to partnerships with like-minded organisations, which share our drive to lift the health outcomes and services for our people and those across the communities we share.



Kaimahi Kelsi Motutere and RST Trustee Rina Lawson enjoying their night at the Raukawa Staff Awards.

Ngā Tohu Kaimahi o Raukawa - November 2020

Every two years we pause to celebrate the many achievements of our staff members here at Raukawa. The awards night is dedicated

to acknowledging our 70 plus kaimahi who work hard each day to advance the collective aspirations of our iwi.



Maraetai Dam and Power Station near Mangakino.

Wai 85 Claim - December 2020

The rights and interests of Raukawa have been strongly represented at the highest court in the land in relation to an application by Wairarapa Moana Incorporation. Our team continues to endeavour to ensure further injustice is not experienced by our whānau, hapū and iwi. In 2020-21 Raukawa won the right to return to the Waitangi Tribunal.



Three generations of whānau hard at work at Owairaka (Rawhitiroa) Marae, left: John, Les and Lucan Gisborne

Marae Renovation Project - December 2020

Our Marae Renovation Project is an exciting new initiative that taps into the Government's \$230m Provincial Growth Fund. From earthworks to sealing roads, our marae will benefit from not only the amenity improvements, but also employment opportunities through our approach of ensuring that works carried out on the marae are done by people with a connection to that marae.



Kaikōrero on the paepae at Aotearoa Marae during the 3-day wānanga.

Te Whare Kōrero o Raukawa - January 2021

Over 100 people attended the programme this year, which was held at Aotearoa Marae. The wānanga focuses on te reo Māori, whaikōrero,

karanga, history of the area, karakia, waiata and marae tikanga with a unique half day bus trip to Kāwhia, visiting sites of cultural significance.



Raukawa kaimahi take on the Survivor Challenge in Rotorua.

Whanaungatanga - February 2021

Each year our rōpū of busy kaimahi gather for the annual Staff Day Out, which centres on whakawhanaungatanga, learning more about our Raukawa history and wāhi tūturu along with team building activities. This year we visited Te Puna (Blue Springs) in Putaruru and Ruapeka Marae before ending the day in Rotorua with a “Survivor” themed team challenge.



Our kaumatua athletes just before the march-past commences.

Raukawa Kaumatua Games - February 2021

Held at the Te Awamutu Events Centre ASB Stadium, thirteen teams, with the vast majority of participants being well past the minimum age of 55, were put through their paces during a series of six indoor events testing skill, guile, agility, and accuracy. The event was a major success, providing an opportunity to reconnect with one another through laughter, comradery and fun activities.



Over 130 participants attended the weeklong wananga at Papa o te Aroha Marae.

Te Kura Reo o Raukawa - March 2021

Te Kura Reo o Raukawa is a weeklong iwi led, marae based cultural programme aimed at uplifting the knowledge, confidence and capability of Raukawa te reo Māori speakers and learners. The kaupapa is built on teaching

Raukawa history, language, whakapapa, whaikōrero, karanga, mōteatea, karakia, tikanga and reconnecting our people to our significant sites, marae and traditional practices.



Raukawa ropū attends the signing at Waihi Marae near Tokaanu.

Ministry of Education Kawenata - April 2021

In collaboration with Waikato-Tainui and Ngāti Tūwharetoa, we committed to a new kaupapa with the Crown and the Ministry of Education; He Puna Wai Nui, He Ia Rere Roa. The kaupapa talks of the everlasting transition of knowledge from one generation to the next; Mai te kōpū, ki te kōpū.



Raukawa Kaumātua, Koro Hori Deane.

Koro Hori Deane - May 2021

May marked the sad passing of Koro Hori Deane. Koro has served many years as the chairperson of our Raukawa Kaunihera Kaumātua and will be remembered by many for his leadership and dedication to his whānau, hapū, marae and of course to his Raukawa iwi. Moe mai rā e te rangatira.

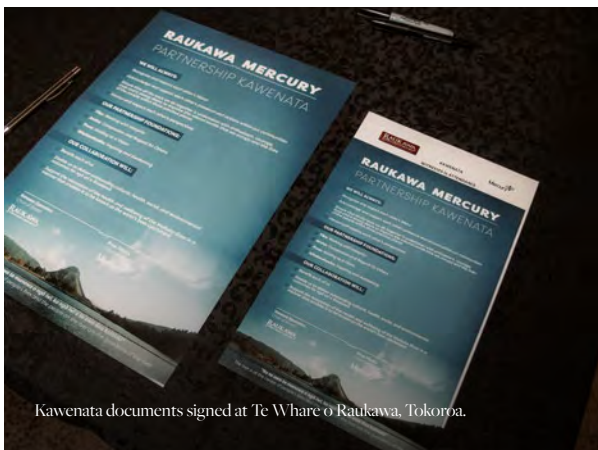


Leaders from both iwi sign the kawenata at Te Whare o Raukawa, Tokoroa.

Raukawa and Tūhourangi Kawenata - May 2021

The kawenata is in relation to the Tokorangi and Whaka forest lands that formed part of the Central North Island Forests Land Collective Settlement. The kawenata has been developed

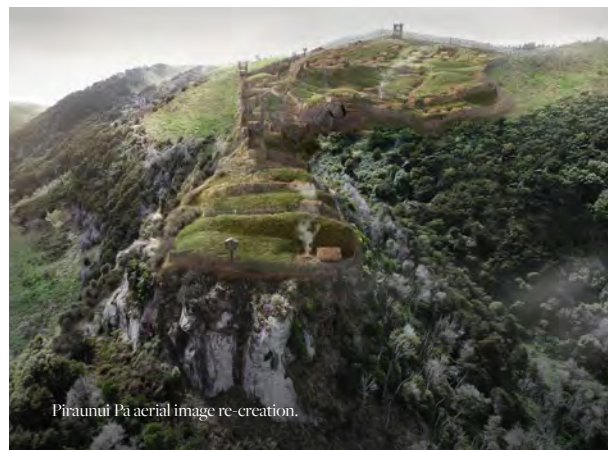
to acknowledge the historical connection between Raukawa and Tūhourangi and the unique connection each iwi has to the Whakarewarewa lands.



Kawenata documents signed at Te Whare o Raukawa, Tokoroa.

Raukawa and Mercury Kawenata - May 2021

It has been 20 years since the Raukawa Trust Board and Mighty River Power signed its Memorandum of Understanding committing to support and work together to achieve agreed outcomes. Over this time, we have both honoured our commitments and continue to build a strong relationship that respects each other's values. To mark this longstanding relationship we signed a kawenata at Te Whare o Raukawa that outlines our partnership and how we collaborate to bring benefit.



Piraunui Pa aerial image re-creation.

Waipapa ki Arapuni Wāhi Ahurei - May 2021

In May, the Waipapa ki Arapuni Wāhi Ahurei project was completed and the online mapping tool was launched via our Raukawa website as an accessible tool to tell our stories and share why this unique cultural landscape is so special to us. The landscape stretches approximately 14kms from Waipapa through to Arapuni and the website contains a large number of wāhi tūturu sites that sit along the banks of the Waikato River.

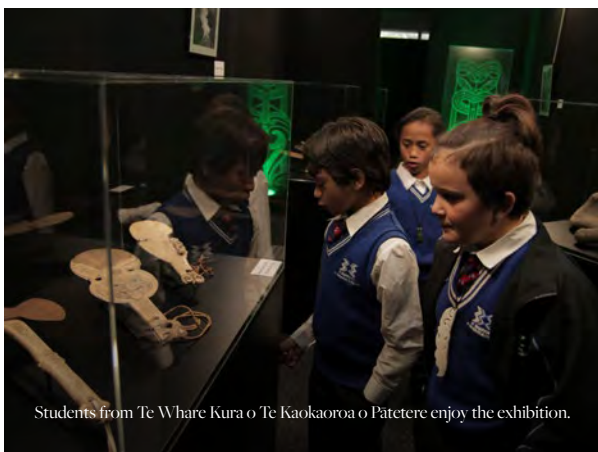


The glistening reflection (ārohirohi) on the Waikato River, Waotu.

Te Ārohirohi o Raukawa - June 2021

We successfully completed the Te Ārohirohi o Raukawa Freshwater Assessment Framework and Tool, which is a resource for our Raukawa whānau that supports them to monitor and assess

the health and wellbeing of freshwater in a way that reflects and prioritises the unique worldview and practices of Raukawa.



Students from Te Whare Kura o Te Kaokaoroa o Pātetere enjoy the exhibition.

Ngā Kura o Tua Whakarere and Te Manawapouhīhiri - June 2021

The multi-media exhibition celebrated Raukawa history, taonga and stories. Over 600 people attended the weeklong display. Attendees included stakeholders from local government, kura, along with our own kaimahi and kaumātua. Along with the exhibition, we launched the website to our education strategy - www.manawapouhīhiri.org.nz



Whānau and stakeholders gather at the launch event for Te Tai Whakaea at Te Whare o Raukawa.

Te Tai Whakaea - June 2021

This project was completed in June and then officially launched in early July to round off a very busy financial year. The new website which explores the heartache, narratives and accomplishments of our Treaty settlement journey is a multimedia online resource that will help people to gain a glimpse into our history, our settlement and also serves as an acknowledgement to the many people who worked tirelessly towards remedying the many wrongs of the past.

1 JULY 2020 – 30 JUNE 2021

Raukawa Grants

OVERVIEW

GRANT TYPE	2020-21 BUDGET (\$)	2020-21 ACTUAL (\$)	PROPOSED 2021-22 ALLOCATION (\$)
Marae	550,000	259,422 ¹	561,120
Education	105,000	92,650	105,000
Kuia Koroua Wellbeing	110,000	106,791	115,000
Discretionary	25,000	1,200	25,000
Sports	0	8,239	10,000
TOTAL	790,000	468,302	816,120

MARAE GRANTS

MARAE	PAID ²
Aotearoa	0
Mangakaretū	0
Mōkai (Pakaketaiari)	0
Ngātira	0
Ōngāroto	0
Ōwairaka (Rāwhitiroa)	0
Paparaamu	0
Parawera	0
Pikitū	\$52,373
Rengarenga	0
Ruapeka	0
Tangata	\$38,269
Tāpapa	0
Ūkaipō	\$73,249 ³
Whakaaratamaiti	\$64,783 ⁴
Whakamārama	\$30,748
TOTAL	\$259,422

¹ At the time of print, 11 marae are yet to complete reporting requirements before allocation of funds.

² At the time of print, 11 marae are yet to complete reporting requirements before allocation of funds.

³ Ūkaipō Marae received three years of funding in this distribution round.

⁴ Whakaaratamaiti Marae received two years of funding in this distribution round.



2020-21 Annual Report

Raukawa Charitable Trust

He Pūrongo



Raukawa Charitable Trust Tumu Whakarae Report

Kia wāhia ake aku mihi ki te whakaaro nui tonu ki te Atua. Ko ia rā te tīmatanga me te whakamutunga o ngā mea katoa. Kia mihi hoki a Kīngi Tūheitia, e noho ana i te ahurewa tapu o ngā mātua tūpuna, paimārire. E kui mā, e koro mā, e rau rangatira mā, kei te iwi whānui tonu o Raukawa, ka nui te mihi ki a koutou katoa.

Firstly, I would like to take this time to acknowledge Koro Hori Deane who held the position of Kaunihera Kaumātua for many years. With a heavy heart, we mourned his passing earlier this year and we continue to feel his absence within our organisation. Koro was loved by many and we often turned to him for his wisdom, his knowledge of tikanga, his guidance and reassurance. While our thoughts and aroha continue to go out to the whānau and his many mokopuna, I find comfort in knowing that his many words of wisdom continue to flow throughout the mahi that we do each and every day.

I would like to pay tribute to Vanessa Eparaima, who after 12 years of dedicated service officially ended her tenure on July 29 2021. Throughout this time, Vanessa has driven the development of our iwi year on year. If I had no word limit then I would list the many accolades of her leadership during her many years here at Raukawa. In lieu of that privilege, I will narrow my focus to make special mention of Vanessa who took a leading role in our iwi response during our first nationwide lockdown in March 2020. Despite what was often a challenging space to work in, her consistency and ability to understand, influence and advocate, helped to shape many positive outcomes that

supported the needs of our iwi during the March lockdown, and positioned our organisation to confidently meet the second lockdown later in August 2021. I have said it before, and will say it again, the confidence and ability to champion the health and wellbeing of our people during an unprecedented pandemic is something that our iwi can absolutely be proud of. I wish Vanessa all the best in her future endeavours.

“I have absolute confidence that the momentum of our iwi will continue at pace under the leadership of our new chairperson, Kataraina Hodge.”

I have known Kataraina for many years, and she brings a wide range of skill and experience to the helm, I look forward to working with her.

The social and economic impact of Covid-19 very much remained with us throughout this financial year. We have seen a visible shift in the daily lives and social behaviour of our community, from restrictions on gatherings, travel and even how we go about greeting each other. Scanning has become a new social norm, along with working from home, mask wearing and social distancing. Despite this new world of uncertainty and shifting alert levels, our kaimahi successfully navigated this new reality by adjusting appropriately and safely to meet service needs, both during the initial lockdown and the many months following. Despite the pandemic, our organisation continues to deliver meaningful and valuable benefits to our people.

Throughout the year, our organisation provided a number of Covid-19 related services that

supported our iwi and the wider community, from delivering hygiene and food packs, kaumātua care packs, collaborating with our community partners to provide community based assessment clinics and hosting vaccination clinics at Te Whare o Raukawa. I am proud of how again we continue to be agile, innovative and responsive to changing times.

Our executive leadership team continues to provide steady guidance for our operations, each of our group managers should be proud of the mahi that their respective teams have carried out over the last 12 months.

Our environment team continues to provide quality advocacy and leadership across a myriad of policy changes at a national, regional and local level. The team has been very busy delivering key projects like Te Ārohirohi o Raukawa, the Marae Renovation project and the release of the new cultural landscape website, Waipapa ki Arapuni Wāhi Ahurei.

Our culture and identity team has been equally busy, from providing a wide range of reo Māori and tikanga based wānanga, to hosting the Ngā Kura o Tua Whakarere exhibition that celebrated Raukawa history, taonga and stories. This team also launched Te Manawapouhīhiri, a new website that explores our new Raukawa cultural education strategy. Our health and social wellbeing team has grown its capacity with two new director positions, along with expanding our services such as Te Kei o te Waka which partners with Oranga Tamariki. There have been many achievements from this team over the year, too numerous to list, however, a few key highlights were the Raukawa Kaumātua Games held in March this year, the new Mahi Tahi agreement with Waikato DHB and our new office in Te Awamutu.

Our corporate services team remains the engine room of our organisation, and has completed

some exciting new mahi with Honda New Zealand, providing three new apprentice opportunities for our iwi. This team has also contributed to our new Covid-19 resurgence storage facility, which proved invaluable during the August lockdown. I encourage you to read the rest of this report, which outlines the many achievements of our team in more detail than I can provide here.

I continue to be grateful for the support of our trustees and kaumātua, who provide wise advice and guidance that help our operations team carry out the mahi. Likewise, I am grateful and appreciate the commitment and passion that our kaimahi bring to their mahi each day. Prime Minister Jacinda Ardern often refers to our nation as a team of 5 million. Here I pay tribute to team Raukawa, who has certainly done their part to unite against Covid-19.

Coming out of the 2020 lockdown did not mean stagnation for us; instead, it meant an even busier year where forethought, responsiveness and agility formed major themes. I am proud of the mahi we have completed over the last 12 months, and I look forward to greeting the new challenges that come our way.



Nā Maria Te Kanawa
Raukawa Charitable Trust Tumu Whakarae (GM)





Kōuru Whakahaere Raukawa Executive Office

ABOUT US

Kōuru Whakahaere provides leadership, overview and management of operational matters of the Raukawa Charitable Trust (RCT), along with advocacy and executive strategic support to the Raukawa Settlement Trust (RST) and RCT board of trustees.

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

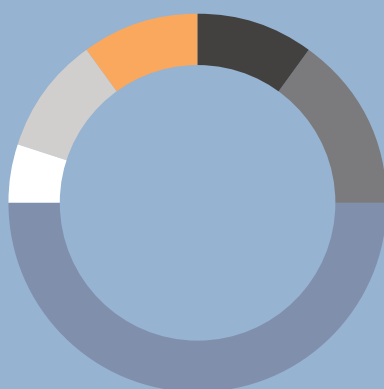
Strategic Outcome 6

Raukawa sustains and improves the environment

OUR METRICS⁶

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	15	10	5
DELIVERABLES	15	10	5

HOW WE FOCUS OUR EFFORTS OVER THE YEAR⁵



- Strategic Outcome 1 10%
- Strategic Outcome 2 15%
- Strategic Outcome 3 50%
- Strategic Outcome 4 5%
- Strategic Outcome 5 10%
- Strategic Outcome 6 10%

⁵ Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

⁶ Note that most of these KPIs and deliverables are cross-organisational objectives, which are led by a lead-business group in collaboration with other business groups. The Tumu Whakarae is ultimately responsible for the completion of these indicators but does not necessarily lead the project.

Covid-19 Resurgence Planning

The devastating impact that the virus can have on our whānau is still fresh in our minds 12 months on. We also continue to see the ongoing impact that the virus and lockdown have on our whānau and communities, which makes the mahi that we do now even more important. We have needed to review our approach in regards to service, projects and other support mahi we deliver to ensure it is still fit for purpose.

This pandemic has meant that iwi have needed to continuously review their readiness for any resurgence both from an organisational and iwi response point of view. This has meant ensuring the following documents and related procedures were updated:

- RCT Business Continuation Plan;
- Staff-client engagement protocols;
- Infection Management Manual;
- RCT Pandemic Policy;
- RCT Covid-19 Leave Decision Making Guideline;
- Health and safety plans; and
- Covid-19 Alert Level Operating Guideline.

Community Based Assessment Clinics

At each of the outbreaks over the past 12 months, we continued to work with community partners to establish Community Based Assessment Clinics (CBAC). Ensuring we identified whether the virus had made its way into our communities quickly has been our focus at the initial stages of any outbreak.

More recently, we have starting working with community partners to establish vaccination clinics to support quick and easy access to the vaccine for those whānau who wish to be vaccinated.

Strategic Outcome 1

Raukawa iwi are actively engaged in events and activities

Strategic Events

All business groups were responsible for proactively identifying and completing key strategic events. Due to Covid-19, two of our seven key events had to be cancelled or postponed. Events that the organisation identified during this financial year include:

- 2020 Ngā Tohu Kaimahi o Raukawa – completed
- 2020 RST AGM – completed
- 2021 Treaty of Waitangi commemorations – completed
- 2021 Ōrākau commemorations – completed
- 2021 Matariki celebrations – not completed
- 2021 Raukawa Kaumātua Games – completed
- 2021 Ministerial Forum – not completed

2020 Ngā Tohu Kaimahi o Raukawa

Although our Raukawa Staff Awards was rescheduled due to Covid-19, it was great to be able to celebrate this event later in November. The event is about acknowledging and celebrating the exceptional efforts of our kaimahi over the previous 12-16 month period. Nominations are received from our kaimahi, acknowledging their peers and this year's theme, chosen by our kaimahi, was The Great Gatsby. The categories, winners and sponsors for this year were:

Award Category	Awarded Recipient	Sponsor
Te Tohu Manawanui <i>Values Award</i>	Raewyn Tai	Westpac
Te Tohu Auaha <i>Innovation Award</i>	Renee McDonald	SVS Consulting
Te Tohu Kanohi Kitea <i>Community Engagement Award</i>	Susanna Uerata	Kāhui Legal
Te Tohu Manaaki <i>Support Services Brilliance Award</i>	Vikki Hayes	Baden Vertongen Barrister and Solicitor
Te Tohu Pouwhakawhirinaki <i>Unsung Hero Award</i>	Kerry Shailer	GHA Chartered Accountants and Management Consultants (GHA)
Te Tohu Arataki <i>Leadership Award</i>	Peter O'Brien	Raukawa and Mercury partnership
Te Tohu Pūkenga Hautū <i>Emerging Leadership Award</i>	Newton Thompson	Te Onewa Consultants
Te Tohu Whakaihuwaka <i>Tumu Whakarae Award For Excellence</i>	Peter O'Brien	Raukawa Charitable Trust

2020 RST AGM

The AGM for the 2019-20 financial year was held at the South Waikato Sport and Events Centre on December 5 2020. The AGM was well attended indicating a good level of engagement with the mahi that we do on behalf of our iwi and wider community. Speeches and presentations were given by:

- Kaunihera Kaumātua representative - Poihaere Barrett;
- RST Chairperson - Vanessa Eparaima;
- RIDL Chairperson - John Spencer;
- RIDL Investment Manager - Alex McKinnon;
- GHA Ltd consultant - Mere George; and
- RCT Tumu Whakarae - Maria Te Kanawa.

Our kaimahi also set up interactive and informative service stalls along with spot prizes and giveaways. Feedback from attendees was very positive and a feeling of high trust and confidence in the team and our mahi.

2021 Treaty of Waitangi Celebrations

The annual Festival of Cultures was held on Saturday February 6. The event celebrates the diverse cultures within the South Waikato community, while acknowledging the importance of the Treaty for the whole nation. The morning started with a whakatau, karakia and guest speakers, who reflected on what the Treaty meant for them personally. Once this was completed the festival kicked off in earnest. The annual event keeps growing each year with more and more different ethnic groups joining and sharing their culture with the community. Attendees enjoyed great entertainment, kai, gift stalls and company.

We also acknowledge the other four organisations who continue to collaborate with us to ensure the successful delivery of these events; Te Wānanga o Aotearoa, South Waikato Pacific Island Community Services, Toi Ohomai and the South Waikato District Council.

2021 Ōrākau Commemorations

Raukawa attended and supported this event led by the Ōrākau Heritage Society on Thursday April 1. Due to the inclement weather the event was held at Parawera Marae instead of the actual battle site. Approximately 150 people attended the pōwhiri, which was then opened by Kāwhia Muraahi (Ngāti Paretekawa). Guest speakers included Waipā District Council Deputy Mayor Liz Stolwyk, Mike Jonathan director of Haka Boys film, Dr Robert Joseph ex VP of Ōrākau Heritage Society, Paraone Gloyne on behalf of Raukawa and a young student from Ōtorohanga College. “Me Maumahara Tātou, Let Us Remember” was the theme shared by all the speakers. The memorial service was shared between Paraone Gloyne (Paimārire), Hone Hughes (Rātana) and Arch Bishop Emeritus Sir David Moxon (Anglican). After the shared luncheon a few of the memorial attendees went to the battle site and laid wreaths at the monument.

2021 Raukawa Kaumātua Games

This was held at the Te Awamutu ASB Stadium on February 25 2021. With 13 teams, there were approximately 130 kaumātua competing this year, with many more whānau and support volunteers in attendance. The event is about bringing together our kaumātua and whānau through fun and games, supporting whanaungatanga, kotahitanga and hauora. Congratulations to Paparaamu Marae for taking out first place in this event.

Due to the huge success of this kaupapa, we intend to make this an annual event.

Strategic Outcome 2

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

Te Tai Whakaea – Raukawa Treaty Settlement Journey Web Series

This Ministry of Culture and Heritage (MCH) funded project started in the 2018-19 financial year. We have completed all aspects of the project that was required on our part; this included video interviews and a comprehensive narrative of the Raukawa Treaty Settlement Journey. In December 2018, at the Raukawa AGM, we launched the book, *Tai Whakaea – Raukawa Settlement Journey*.

During this financial year, we agreed to complete the unfinished parts of the original project on behalf of MCH. This involved the development of an online web series based on the *Tai Whakaea* book and interviews.

On July 9 2021, we held the official launch of the Raukawa Treaty Settlement Journey website. This was an amazing event that acknowledged the work and commitment of a number of people and parties over the many years. The event was attended by many iwi members, external partners, stakeholders and special guests, a representative from Te Whare o Pōtatau (The House of the King), and Hon Chris Finlayson. Guest speakers were Vanessa Eparaima (RST/RCT Chairperson), Chris McKenzie (former Raukawa Lead Treaty Negotiator), Chris Finlayson (former Minister for Treaty of Waitangi Negotiations), and Mr Basil Keane MCH.

Raukawa Traditional History Book

The book looks to capture the traditional kōrero of the iwi by retelling important historical moments that promote and re-invigorate our iwi identity.

The book examines the creation of our iwi and subsequent experiences that significantly influenced its development and growth.

With the loss of our whānau, friend, colleague and iwi historian Nigel Te Hiko, we were unable to continue this work at this time, but the project remains on our plans moving forward.

Raukawa Settlement Trust Vision Book

The book looks to capture the kōrero and experience of the iwi in the development of the RST 2030 Vision and overarching strategic framework. By retelling this important kōrero, it will ensure future trustees, leaders and uri understand the moments, stories and reasons behind such important iwi decisions at the time.

Once again, with the loss of historian Nigel Te Hiko, we were unable to continue this work at this time, but the project remains on our plans moving forward.

Strategic Outcome 3

We are influential at a national, regional and local level

Te Aho Tapu

Te Aho Tapu is a weaving term given to the main line of thread used in the weaving of korowai that sets the pattern of the weave. In this regard, Te Aho Tapu is symbolic of the core principles that led to the Raukawa successes of today. In a way, this project identifies key behaviours, actions and decisions that we as an iwi developed and implemented over centuries, taking into account the experiences of our kaumātua, governors and iwi members. Each of these experiences have contributed to shaping our iwi and propelling us

forward. This is a project that remains a work in progress due to the loss of Nigel Te Hiko.

Building Strategic Relationships

Strong meaningful relationships has been a guiding principle handed down from our kaumātua for many years. This ethos continues to be important in these modern times, as we continue to proactively strengthen existing relationships and look to build new relationships with ministers, senior government officials and the various agencies throughout the spectrum of all

government sectors. Strong relationships with our Joint Management Agreement partners (various district councils) throughout our takiwā is equally important. These strategic relationships have proven to be valuable for both parties this year, and has contributed to the growth within our service delivery and representation on influential boards, committees and forums.

Existing relationships have been strengthened over the past 12 months, committing both parties to long-term partnerships and working towards the achievement of shared goals and aspirations. These have included:

- Mercury – Kawenata
- Tūhourangi Tribal Authority – Kawenata
- Waikato District Health Board – Mahi Tahī Kawenata
- Ministry of Education – Kawenata

RST continue to exercise its rangatiratanga and looks to appoint RST representatives on various influential and important Advisory Groups, Governance Groups, Project Teams etc as necessary. These include but not limited to:

- Waikato Regional Council (WRC) Regional Iwi Partnership Committee – Debbie Davies
- Waikato River Authority (WRA) – Nachele Griffiths
- Waikato DHB Iwi Māori Council (IMC) – Kataraina Hodge and Debbie Davies
- Tainui Waka Alliance – Vanessa Eparaima (ceased July 2021) new Kataraina Hodge
- Waikēria Tangata Liaison Group – Gaylene Roberts and Phillipa Tapu
- Taupō District Council Māori Representation/ Partnership Working Party – Debbie Davies

Raukawa 2030 Roadmap

Post Covid-19 lockdown in 2020, ELT committed to reviewing our existing 2030 strategic plans to assess whether this needed to change due to the impact of Covid-19. Several hui and workshops were held with RCT trustees, kaumātua, ELT and advisors to wānanga these questions.

The Raukawa 2030 Roadmap was completed and approved by the board. The pathways and projects identified as part of this will be initiated during the next financial year.

Strategic Advice

The Treaty & Research Advisor along with ELT provide strategic support to the RST/RCT Chairperson. This is important as the Chairperson, and the Tumu Whakarae must be appraised of all information to inform their deliberations.

To this end, the team provides strategic support by providing:

- Assessments of other Treaty Settlements;
- A Raukawa context and understanding to discussions;
- Cultural support;
- Well-reasoned advice based upon Raukawa mātauranga and research;
- Advice on possible strategic solutions; and
- Crown reforms.

Central North Island Mana Whenua

During the 2020-21 financial year, there was High Court litigation regarding the validity of the adjudication decision to allocate the Kāingaroa forests held by Central North Island Iwi Holdings Ltd (Iwi Holdings) and to seek some clarity on how to implement that decision. As that litigation developed the key issues in question were refined, and the issues which created the main risks for Raukawa were no longer in dispute.

The team continued to participate in this kaupapa to ensure that this remained the case and to monitor what may happen from here. In particular, the litigation to date has also indicated how shaky the original decision by the adjudicators was, and the enormous difficulties that Iwi Holdings will face if directed to re-do some or all of the process. If that happens then this may still affect Raukawa.

Crown Responsibilities and Overlapping Claims

Our work in this area remains as important as it ever has and will likely be this way for generations to come. The team continues to meet with the Crown and other iwi in respect of overlapping claims as and when required. In this regard, the team advocates a Raukawa position as neighbouring iwi progress their respective claims towards settlement. The past financial year has seen Ngāti Maniapoto and Ngāti Hinerangi sign their deeds, and Waikato-Tainui continue towards negotiations with the Crown for the settlement of their claims which were not settled by their raupatu settlement.

Treaty Advocacy

Wai 85/Wai 0863 – Wairarapa ki Tararua District Inquiry

During the 2020-21 year our team continued to work closely with our governors, kaumātua and advisors in relation to the Wairarapa Moana Incorporation application with the Waitangi Tribunal for return, to them, of land at Mangakino (Wai 85).

Our participation in this process has continued to ensure that the Raukawa perspective on the impact of Pouākani land being provided to Ngāti Kahungunu is being heard and acknowledged by the Tribunal and other parties.

In 2020 the Waitangi Tribunal provided some initial decisions which noted they would disregard tikanga and mana whenua and transfer land to Ngāti Kahungunu despite Raukawa objections. That decision was challenged in the High Court by the Crown and Mercury as well as Raukawa and Ngāti Tūwharetoa. The High Court found that the Waitangi Tribunal was wrong to take this approach, and that tikanga should have been applied and the views of mana whenua were key.

Since then the Crown and the mandated settlement body for Ngāti Kahungunu ki Wairarapa have refined their Treaty settlement package and are working towards a Deed of Settlement and settlement legislation by the end of 2021. Despite this, Wairarapa Moana Incorporation are continuing to litigate this issue, and have applied to the Supreme Court to overturn the High Court decision and started more litigation in the Waitangi Tribunal to challenge the settlement process. We are continuing to be involved in these processes to make sure that a Raukawa voice is heard.

Pouākani Settlement Trust - Waikato Riverbed Litigation

A number of individuals supported by the Pouākani Settlement Trust have applied to the Māori Land Court seeking ownership of parts of the bed of the Waikato River. Mercury and the Crown have opposed this. Some of these issues will initially come before the Māori Land Court in December 2021, though this is likely to be a long set of litigation. Raukawa is currently taking a watching role in these proceedings.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Touchstone

The objective of this project is to enhance the level of connectedness for our iwi members to their Raukawa identity and culture, along with strengthening their connection to their modern iwi organisation.

Our new tribal register database has now been completed, which will form the cornerstone of our Touchstone project. Focussed outreach touch points will now be able to begin during the coming financial year.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Information and Communication Technology Infrastructure

Our infrastructure continues to be vital to the success of much of what we do and the continual threat that the Covid-19 virus possess requires that we continually invest time and expertise in this area.

There has been further development and improvement completed this year. These are identified in the Aka Tauwhiro report which is canvassed further in this publication.

Funding Opportunities

Funding identified by our governors and kaimahi, along with the change in government and various legislation, has brought about an exciting and important season of growth for our services. This is also a reflection of the strong relationships being nurtured. This will be outlined in more detail in the various business group reports to follow.

Raukawa Human Resource Strategy

This overarching strategy has not been completed as yet, however much work has been completed on various components of the strategy:

Raukawa Remuneration Plan

This will allow us to look at our remuneration levels right across the organisation, identify alignment or misalignment, compare against other markets such as not for profit and general. Our Human Resources Advisors have almost completed their assessment of current levels, which will be reviewed as part of the wider strategy in the next year.

Raukawa Kaimahi Development Plan – He Māhuri Raukawa

Our inaugural He Māhuri Raukawa (Raukawa Leadership Programme) begun in the last quarter of the financial year. The programme seeks to provide quality leadership skills and learnings to the participants, building internal support groups amongst the participants. Eighteen current leaders or identified potential future leaders were selected to take part in this programme. We have ensured that participants and facilitators provide regular feedback so that we can look at ways of making any required improvements to get the best outcomes we can now and into the future.

Raukawa Wellness Committee

This internal committee is made up of representatives across the organisation. The

purpose of the committee is to ensure our teams have a voice and input into how RCT contributes to the wellbeing of our teams. Raukawa is part of the WorkWell programme, and in a short amount of time moved from Bronze to Silver accreditation. We are aiming for our Gold accreditation within the next 12 months. If we achieve this, we are likely to be the first employer in the Waikato to achieve this level of accreditation.

Health and Safety Committee

This internal committee is made up of representatives from across the organisation, The purpose of the committee is to ensure our teams have a voice and input into the health and safety policies, plans and procedures for our organisation and teams. They continue to meet regularly and ensure we are meeting our compliance requirements. This group has been particularly significant in the health and safety measures required due to Covid-19.

Raukawa Induction Project

The purpose of this project was to review our existing kaimahi induction process and identify areas for improvement to ensure all new kaimahi experience a consistently high quality induction. Part of this project included the development of group induction videos, whole of organisation video and a whare tour video. These three tasks were started early in the financial year however due to Covid-19 they were not able to be completed. This will be continued in the next financial year.

Strategic Outcome 6

Raukawa sustains and improves the environment

Professional Development and Support for Executive Leadership Team

The ELT invested time and effort into the review of our existing Te Ara Pūkenga (Talent Review) templates and procedure. This renewed approach will be applicable for all kaimahi of RCT.

ELT attended a couple workshops during the year to support both team and individual professional development.

Pūtake Taiao Raukawa Environment Group

ABOUT US

Pūtake Taiao provides leadership, guidance and advocacy to ensure the sustainability of our resources for present and future generations, according to the mātauranga and kawa of Raukawa. The group interacts in all aspects of the resource management sector affecting Raukawa at international, national, regional and local levels. The strategic approach of the group is to target specific policy development and implementation processes, legal processes, operational activities, networks and forums that will deliver the most effective and beneficial results for Raukawa. The group is committed to encouraging best practice in all aspects of environmental management.

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
KPIs	9	6	3
DELIVERABLES	119	98	21

HOW WE FOCUS OUR EFFORTS OVER THE YEAR⁷



⁷ Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

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

Ngā Wāhi Tūturu Plan Change – South Waikato District Plan

The recognition and protection of cultural sites and landscapes within district plans continued to be a strategic focus for 2020-21. This work seeks to legally recognise and protect sites and landscapes of importance to Raukawa uri, marae and hapū. This required extensive engagement with local authorities and the community to provide them with an understanding of the importance of these sites and to initiate changes to the relevant district planning documents, which will assist Raukawa to protect these sites in perpetuity.

In 2019, a significant milestone was achieved with South Waikato District Council (SWDC) initiating a change to the District Plan to protect 37 sites including the Wāotu wāhi tūpuna landscape. Engagement with affected parties commenced in 2020-21 and has progressed well, with the first round of consultation with marae and landowners now complete. Pūtaka Taiao will continue engagement rounds with affected parties with the aim to notify the plan change in 2022.

Waipapa ki Arapuni Wāhi Ahurei Project

In 2019, Pūtaka Taiao secured funding from the Waikato River Authority (WRA) to deliver the Waipapa ki Arapuni Wāhi Ahurei project (Wāhi Ahurei). The Wāhi Ahurei project also uses innovative technology (such as 3D modelling and an online mapping tool) to develop a greater contemporary understanding of historic and cultural relationships with significant sites and landscapes within the Raukawa takiwā. In May 2021, the Wāhi Ahurei project was completed and the online mapping tool was launched via the Raukawa Charitable Trust (RCT) website as an accessible tool to tell our stories and share why this cultural landscape is so special to us.

Te Ārohirohi o Raukawa - Raukawa Freshwater Assessment Framework and Tool

June 2021 saw the successful completion of the Te Ārohirohi o Raukawa Freshwater Assessment Framework and Tool (Te Ārohirohi). Te Ārohirohi means the glistening or shimmering heat of the sun. In this context, Te Ārohirohi o Raukawa refers to the glistening of the sun as it reflects off the waters within the Raukawa rohe. Developed

by Raukawa, for Raukawa, Te Ārohirohi serves first and foremost as a resource for our Raukawa whānau and supports them to monitor and assess the health and wellbeing of freshwater in a way that reflects and prioritises the unique worldview and practices of Raukawa.

In addition, Te Ārohirohi also provides context for external stakeholders around our decision making in relation to freshwater management in our takiwā. It affords us guidance at both strategic and grassroots levels and will enable improved engagement and respond to the multiple, ongoing, and future focused conversations regarding freshwater management. Te Ārohirohi will enable and empower Raukawa to progress towards our overall freshwater management objectives which include:

- The mana and mauri of water is safeguarded for present and future generations;
- The values, mātauranga and tikanga of our tūpuna are upheld;
- The cultural and intergenerational transmission of knowledge and practice is nurtured and secured;
- The Raukawa kaitiaki relationship with our waters is respected, enhanced and supported; and
- The health and wellbeing of the Waikato, Te Waihou, and the Upper Waipā rivers, tributaries and catchments are restored and protected.

An official launch of Te Ārohirohi will be held in November 2021. This will be an opportunity for Raukawa whānau to learn more about the project, its development and how it may be utilised by whānau moving forward.

Ngā Wāhi Tūturu me Ngā Taonga Tuku Iho - Raukawa Marae Renovation Project

On May 5 2020, Cabinet approved a \$230 million funding package for immediate worker redeployment or employment of vulnerable workers impacted by Covid-19; and to provide a programme of work for local tradesmen and contractors. This package would be managed by the Ministry for Business, Innovation and Employment's Provincial Development Unit, and the package included an allocation of up to \$70 million for the renovation of town halls,

war memorials, marae and Pasifika churches. In December 2021, Pūtake Taiao were successful in receiving \$1.2 million to create nine employment opportunities and eight contract opportunities for our Raukawa whānau and local tradespeople to renovate a cluster of eight marae including: Tāpapa, Rāwhitiroa (Ōwairaka), Parawera, Ngātira, Mangakaretū, Tangata, Aotearoa and Whakaaratamaiti over a period of 24 months.

This project is part of a wider development plan for Raukawa which is driven through our Ngā Wāhi Tūturu me Ngā Taonga Tuku Iho foundation project. This is a key project for Raukawa in that it will work with Raukawa marae, hapū and iwi to identify, inform, protect and manage sites/areas of importance within the Raukawa landscape, according to Raukawa tikanga and kawa. The scope of this project includes all archaeological and/or cultural sites/areas, and other sites/areas within the Raukawa landscape deemed important to developing Raukawa cultural resilience. This project sits alongside and complements the Raukawa Environmental Management Plan in

seeking to provide Raukawa with tools and processes to actively tiaki the whole of the Raukawa landscape.

All 16 of our Raukawa marae are considered sites of significance within this wider development plan. The Raukawa Marae Renovation Project (RMR) will assist Raukawa to fulfil on this plan. On that basis, we also supported a further seven (7) of our Raukawa marae to submit their own individual applications for marae renovations. These marae included: Pikitū, Ruapeka, Ūkaipō, Whakamārama, Ōngāroto, Paparaamu and Mōkai. If successful, these marae will be responsible for managing their own renovations and we wish them all the very best in these very special projects.

To date significant progress has been made, with works at Tangata and Mangakaretū completed, Rāwhitiroa and Whakaaratamaiti around 90% completed and works scheduled to commence on Ngātira and Tāpapa marae in early September 2021. The RMR is scheduled to be completed by the end of June 2022.

Strategic Outcome 3

We are influential at a national, regional and local level

Government-Led National Reforms

The Government is currently progressing expansive reforms to the Resource Management Act 1991 (RMA) based on the 2020 recommendations of the Resource Management Review Panel. In summary, it is proposed that the RMA will be replaced by three new statutes:

- Natural and Built Environments Act (NBA);
- Strategic Planning Act (SPA); and
- Climate Change Adaptation Act (CCA)

In December 2020, Cabinet agreed to progress the reforms in a 3-year timeframe and underpinned by five objectives:

Objective	Description
1	Protect and where necessary restore the natural environment (including its capacity to provide for the wellbeing of present and future generations).
2	Better enable development within biophysical limits, including a significant improvement in housing supply, affordability and choice, and timely provision of appropriate infrastructure, including social infrastructure.
3	Give effect to the principles of Te Tiriti o Waitangi and provide greater recognition of te ao Māori, including mātauranga Māori.
4	Better Prepare for adapting to climate change and risks of natural hazards, and better mitigate emissions contributing to climate change.
5	Improve system efficiency and effectiveness, and reduce complexity, while retaining appropriate local democratic input.

Cabinet also agreed to establish a Ministerial Oversight Group (MOG) with delegated powers to make decisions on the preparation of draft legislation for the NBA. The intent of cabinet is to pass the NBA into law by the end of 2022 with the SPA and CAA following in 2023.

The resolution of rights and interests in freshwater remains a parallel work stream that is being pursued by Raukawa with the Crown. It is important to note the resolution of rights and interests is interlinked with the reform of the RMA, particularly how any new system allocates natural resources.

Similarly, the current Three Waters Reform Programme will also impact on the reform of the RMA, particularly unresolved rights and interests of river iwi in freshwater.

The reform of the RMA is proceeding at considerable pace. The engagement on the design and development of the replacement NBA and SPA to date has been highly focussed and largely driven by MOG reporting deadlines.

Throughout the period, Pūtake Taiao were engaged fully on the issues and, as much as possible, from a unified, coherent position with other Waikato and Waipā river iwi to ensure that existing Treaty of Waitangi settlement arrangements are upheld in the development of any new legislation. River iwi collectively engaged Brough Resource Management as our River Iwi Technical Advisor (RITA), which is a role that is funded by the Ministry for the Environment (MFE).

Brough Resource Management will work directly with river iwi to ensure the position of river iwi is advanced through the content of briefings and recommendations to MOG, including directly with Crown officials.

Ministerial Accords

We currently have 11 Ministerial Accords (Accords). These Accords with government departments and ministries are a way of giving effect to the agreements made between the Raukawa Settlement Trust (RST) and the Crown in the Deed, in Relation to a Co-Management Framework for the Waikato River (Waikato River Co-Management Framework).

The Ministerial Accord Implementation Plans and

the Central Government Policy Forum were put on hold earlier in the year until capability in the Pūtake Taiao team improved. They were further interrupted over the year by Covid-19. However, we have resumed discussions regarding the Accords and the Ministerial Forum with Te Puni Kōkiri (TPK).

It is our intention to bring real rigor and structure to the management of obligations under the Accords with the aim of looking for opportunities to enhance working relationships. Part of this work and relationship building will be discussing implementation plans. Much of the work in the latter part of the year focused on re-establishing relationships with local authority Joint Management Agreement (JMA) partners and preparing a discussion document with respect to this work. However, by the end of the year we were in the process of determining a date to meet with TPK later in 2021 to begin to focus on Accords.

Joint Management Agreements

Discussions regarding co-management agreements is an ongoing delivery action and therefore delivery of this key performance indicator is incomplete within this reporting year. Its delivery will continue into the new reporting year as an ongoing action. Pūtake Taiao continue to work through and understand obligations under our six JMAs and placed considerable focus on this in the later part of the reporting year when our new Policy Advisor joined the team.

This is an extensive piece of work that requires significant time commitment and liaison internally with key Raukawa staff and externally with local authority JMA leads. It is our intention to bring real rigor and structure to the management of these obligations. Hui with key senior staff within each of our JMA partners was undertaken throughout May and June 2021. Observations from these hui have been formulated into a draft discussion document that outlines key themes and recommendations from work undertaken assessing the current status of JMAs with partner local authorities. This draft has been provided to Pūtake Taiao team leaders for initial consideration and, following feedback, will be refined and decisions regarding its dissemination to a wider audience will be determined.

The intent of this early work has been, at a high level, to evaluate and reflect on the obligations within these agreements. The discussion and recommendations presented within this document further look within these relationships for shared solutions, opportunities and smarter efficiencies that will help to bring a real sense of maturity and rigour to our strategic partnerships and strengthen and enhance our ability to act on our kaitiaki responsibilities and realise our combined visions for our communities and the environment.

A proposal for a Raukawa-led joint council co-governance hui for all JMA councils, 'He Tiaki Tahī i te Whenua o Raukawa' was prepared and approved. The hui was scheduled to be held on 24 August 2021 at the South Waikato Sports and Event Centre, Tokoroa. Due to lockdown, this hui has been postponed until we reach Alert Level 1.

Local Government Policy Development

Pūtake Taiao engaged in a range of local government policy processes over the year. One of particular interest to whānau has been Matamata-Piako District Council's Plan Change 54, which seeks to enable the establishment of papakāinga. This plan change is still a draft. Currently draft provisions aim to zone Māori Land blocks adjacent to marae as 'Māori Purpose Zone', permitting a greater number of houses to be established as papakāinga. A well-attended hui was held in August in the 2021-22 year to consider the draft provisions for blocks of land adjacent to marae in the district and those blocks that are further away. Overall, the feedback was positive and we will continue to engage with our marae throughout this process in 2022.

Significant Resource Consents

Pūtake Taiao engage and provide feedback on resource consents that are of strategic importance and impact significantly on the values and interests of Raukawa uri, marae and hapū. Our team engaged in a significantly greater number of resource consent processes in the 2020-21 year than the previous year. In the 2019-20 year, 60 resource consents were handled over the entire year, whereas in the second half of 2020-21 alone there were nearly 70. At the end of 2020-21, Pūtake Taiao processed over 150 resource

consents. In this report we will provide a progress summary of the following significant consents:

- Putaruru subdivisions
- Winstone Aggregates Whitehall Quarry Expansion
- Powerco 110kV Arapuni to Putaruru line
- Tīrau Prospect Avenue Commercial subdivision
- Duncan Processors Venison

Pūtake Taiao manage many significant resource consents, however we have chosen to highlight these five examples due to the increased interest from, and engagement with, our Raukawa whānau, marae and hapū on these particular matters.

Putaruru Subdivisions

There has been intensive subdivision activity in and around Putaruru and this is likely to be ongoing into the 2021-22 year and beyond. Some of these are on land that has been zoned for residential development for a number of years, but the bulk of the new housing will be on land identified for subdivision under Plan Change 1 of South Waikato District Council's District Plan.

The development that has proceeded furthest is the subdivision at Maple Drive. The developer, DPS Development Ltd, own or have interests in a number of properties in Putaruru. They made significant efforts to engage a consultant to undertake a cultural values assessment for the site and a cultural impact assessment for the proposed development, but were unable to secure one within a reasonable timeframe. Instead, intensive cultural monitoring was undertaken, including when topsoil was being disturbed. Firm accidental discovery protocols were in place and were to be invoked by cultural monitors should they see fit. Earthworks were completed in the last quarter of the 2020-21 year. The cultural monitors were asked to share their experiences at the hui with whānau arranged for similar processes needed for the other developments intended to be undertaken on the western side of Putaruru. They were generally very positive about their experience and the process. The participants at the hui were interested in considering what constitutes the exercise of kaitiakitanga and how that can be incorporated into the development process.

Other subdivisions at Kennedy Drive, Scotia Glen, Overdale Road and Ruru Crescent reached early stages of consultation during the 2020-2021 year and will be reported in detail through the next year.

Winstone Aggregates Whitehall Quarry Expansion

Winstone Aggregates held regular hui in the latter parts of 2020-21 to discuss plans for the Whitehall Quarry. These hui have been attended by Raukawa, Ngāti Korokī Kahukura and Ngāti Hauā. The discussions have centred around developing a full lifetime plan for the quarry, including an exit strategy, consisting of progressive retirement and restoration of quarry faces and benches and of water features and water courses. Winstones have indicated they are willing to resource the production of a cultural values assessment and a cultural impact assessment. The mana whenua panel have pointed out that we will need information about the probable location of aggregate resource and the likely expansion footprint of the quarry before the impact on cultural values will be able to be assessed.

Emphasis is being placed on:

- An appropriate position for an initial expansion of the quarry;
- The current location of known wāhi tūturu and the relationship of these across the cultural landscape;
- Methodology for restoring quarry faces, with Winstones beginning to work with the University of Waikato on future research into restoration methods. Cliffs, scarps and tors are naturally uncommon ecosystems and retired quarries offer an opportunity to establish appropriate indigenous ecosystems consisting of species that specialise in the difficult conditions offered by rock faces;
- A lifetime plan for the quarry indicating maximum extent, the progressive retirement of faces and the corresponding restoration of faces; and
- Weed and pest control programmes to protect the surrounding native forest and wetland areas and to ensure that populations of weeds do not get out of hand on the rock faces, making eventual restoration difficult.

Powerco 110kV Arapuni to Putaruru line

Powerco intends to construct a 110kV line between Arapuni and Putaruru. The intention is to provide security of supply to Putaruru and Tīrau, which are presently served only by a single line running from Karāpiro power station via Hinuera. Whenever there is a power outage for planned maintenance or because of a fault, the customers in both Putaruru and Tīrau lose supply.

This is not strictly a resource consent as the construction of this line is a permitted activity under the SWDC District Plan and therefore does not require consent. However, it has become of considerable concern to whānau around Mangakaretū Marae and to the local community in which they live.

Whānau recalled an early proposal which was under investigation between 7-14 years ago to tap into the Transpower Arapuni to Kinleith line. This would have involved a power line running north-south, largely across farm land. However, Transpower decided that there was insufficient capacity on their line and would not allow the connection.

Since that time, attention turned to developing a direct line from Arapuni to Putaruru. Several permutations of a route running basically along the roads between these points have been put in front of Raukawa for feedback, although it has been clear that only minor 'tweaking' was going to be accepted for any of these options.

The final route that Powerco settled on involves mainly lines on tall poles (up to 20m high) along the roadside, but over farmland from the Duxfield Reserve to near Huihuitaha Road. The first 800m at the Putaruru end is to be undergrounded as is the section from Horahora Road to the main bridge at Arapuni.

Raukawa organised a hui with whānau at Mangakaretū Marae. Whānau invited neighbouring landowners, so issues regarding wāhi tūturu, wāhi tapu and the marae itself were not well canvassed. Separate meetings with kaumātua were held to discuss these issues.

Powerco intend to continue with their proposed route, mostly along the roadside, despite having an alternative route across Māori land suggested

by mana whenua. Powerco don't need a consent to build along the road, and there are very limited restraints upon them. The deficiencies of the provisions of SWDC's District Plan in this regard have been pointed out during Plan Review meetings. The strong position being advocated by Pūtake Taiao is that it is unacceptable that such major works do not have any performance standards to meet regarding wāhi tapu or wāhi tūturu. It is expected that this issue will continue into the 2021-22 year.

Tirau Prospect Avenue Commercial subdivision

Ōhaupo Investment Ltd proposed a commercial subdivision of 43 Prospect Avenue, Tirau. The site is highly visible, located on the northern side of Prospect Avenue and Main Road (SH1) intersection at the southern end of Tirau immediately north of the road railway bridge.

The proposal involved subdivision and establishment of 12 commercial units. It was anticipated to be an industrial-business park with tenants of light industrial nature supported by the small unit size.

Mana whenua expressed concern on a number of matters and wished to be consulted. It was indicated that the site is near a parapara site and that the location in relation to this should be discussed. There were also concerns regarding the potential discharges to the Ōraka Stream, traffic and road safety were also mentioned. The timeframe for making a submission to SWDC was very tight. A submission was lodged on the February 12, outlining the areas of concern for Raukawa and noting that insufficient time has been provided for us to carry out consultation with whānau.

Pūtake Taiao were preparing to progress consultation when SWDC notified us that the consent application had been withdrawn by the applicant.

Duncan Processors Venison

Duncan Processors Limited (DPL) is proposing to apply for a discharge consent to land of waste water from their venison processing plant located at 2670 State Highway 5, Mamaku, Rotorua.

A site visit was undertaken to the venison plant to look at the disposal field and investigate and discuss issues including:

- Insufficient onsite storage capacity for waste water. DPL propose to reduce production and/or cart waste water offsite in inclement weather to avoid irrigation rather than increasing storage;
- Reducing the proposed maximum annual total nitrogen loading limit, which the applicant proposes to increase from 240kgN/ha/yr to 350kgN/ha/yr;
- The very long term of consent shorter than 35 years; and
- Groundwater monitoring and, if appropriate, monitoring of the streams into which runoff from the site drains (i.e. Waihou Stream and to a lesser extent Kuhatahi Stream).

The Raukawa position was that the discharge of raw waste water to the whenua needs to be undertaken well and at a level that allows the whenua to cleanse the water before it enters the ground water and eventually emerges from the puna at the foot of the Kaimai Range. The applicant had engaged a specialist who accompanied us on the site visit, and explained the upgrades, answered questions and considered how to incorporate our ideas. The issues that remained were around:

- How to work out whether the waste was being cleansed from the water effectively;
- How to structure the consent so that the applicant could continue to improve and upgrade the facilities in response to the monitoring and if they increased the capacity of the venison processing plant; and
- Considering how to work in with the wetlands on the property and the margins.

Pūtake Taiao requested to attend a meeting between the Waikato Regional Council and the applicant. The Council commented positively on having the applicant and mana whenua working so closely together on finding a solution. The council listened to Raukawa concerns and worked with the applicant's consultant to work out practicable options.

Our engagement in resource consents remains a priority for Pūtake Taiao and we are always looking for opportunities to implement effective infrastructure that supports our team to undertake this work. We have identified the need to develop a Resource Consent Strategy, which we highlight with more detail further on in our report.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Raukawa Kaitiaki Rōpū

The Raukawa Kaitiaki Rōpū (Rōpū) provides an avenue to connect whānau and uri who are passionate about the whenua, wai and te taiao to grow their knowledge, understanding and experience to fulfil their kaitiaki responsibilities. It is intended that the Rōpū, with the support of Pūtaka Taiao, will be at the heart of environmental matters within the takiwā.

Membership to the Rōpū is through nomination by marae, although wānanga provided are open to all Raukawa uri. Raukawa uri who have participated in any of the scheduled wānanga have expressed their excitement to learn new skills and work together to assist each other to grow, develop, share and support their marae environmental aspirations. To assist in the delivery of the outcomes sought by the Rōpū, Pūtaka Taiao have applied for funding through the WRA to deliver a series of wānanga focussed on the restoration and protection of the Waikato River. These wānanga included the Raukawa Kaitiaki and Mahinga Kai Enhancement Project and Te Ārohirohi.

These two projects were completed in 2021 and were extremely effective in connecting our Raukawa uri directly to the Waikato River and other culturally significant sites to Raukawa. Membership across the Rōpū were able to enhance their relationship with the river while also building their capacity in traditional water-based kai growing and gathering practices and traditional freshwater assessment methods, which they can take back and share with their whānau and apply at their local marae as part of a localised freshwater restoration programme.

In early 2021, Pūtaka Taiao undertook a review of the Rōpū, with the view of identifying new and improved ways to further develop the capability and capacity of the Rōpū in environmental matters. The first draft was completed in June 2021, with a final draft due to be completed in December 2021.

Internships

Pūtaka Taiao invest significant amounts of time and energy into building the capacity of our Raukawa rangatahi. We work with our partners to identify opportunities to create internships as a pathway opportunity into projects and employment that contribute directly to the health and wellbeing of our taiao. In 2020-21, we created five internship opportunities for the following Raukawa whānau:

- Rawiri Manley (Ōwairaka/Rāwhitiroa Marae) - MFE Waikato Waipā River Iwi Internship;
- Nikorima Te Iwingaro Nuttall (Ngātira Marae) - Te Ārohirohi.
- Kyea Watene-Hakaria (Ruapeka Marae) - Te Ārohirohi.
- Nyah Kaponga (Ngātira Marae) - Te Ārohirohi.
- Arahia Moeke (Paparaamu Marae) - Te Ārohirohi.

Pūtaka Taiao will build on the current progress and continue to work in partnership with the Waikato Regional Council and the University of Waikato to create two new internships that are also focussed on the health and wellbeing of the Waikato River. These two new internship opportunities are due to commence in early 2022 and will be advertised via the RCT Facebook page and our marae.

We are professional and effective with infrastructure that supports our delivery

Resource Consent Strategy

Having a say in the resource consent process and helping to guide our partner council's and prospective applicants through this process, is essential for Raukawa to be able to act effectively as kaitiaki.

There has been periodic discussion over the last few years with several councils regarding development of a Resource consent strategy. This has not been progressed principally due to staff turnover within Pūtāke Taiao. However, recent appointees have been building proficiency in their new roles and, while their focus has mainly been on the day-to-day operational component of responding to resource consents, they have recently turned their attention to the partnerships and structures that underpin proactive and effective processing of resource consents.

The development of the strategy is viewed as a critical pathway, working alongside partner councils, to communicating and implementing a clear, consistent, proactive and efficient approach in our engagement and management of resource consents.

We acknowledge there are broader national reforms being rolled out by the Crown and with them, a lot of uncertainty about how the resource consenting space might look in the future. However, we are more convinced than ever, that it is critical for us to partner with our council partners now to develop a strategy, both for its technical purposes and more importantly because it provides an opportunity for us to strengthen our relationship with one another while creating efficiencies in the way we work together. We believe we will be able to evolve a strategy to respond to national reforms mentioned earlier.

This strategy will concentrate on the mechanics of the communications between partner councils, Raukawa and applicants including levels of engagement, information sharing, review and response, and overlapping interests. The intention

is to build the effectiveness across the consenting processes, growing capacity and capability across consenting teams. The strategy will focus across a five-year timeframe and will build in templates, processes and guidance.

The implementation of the strategy will bring a robustness and consistency to resource consents practices. Working alongside and in collaboration with our local and regional council partners during its design and development will be critical to ensuring the strategy and its implementation reflect roles and responsibilities and include processes and guidance that meet the needs of each partner. Its effectiveness will rest in a shared ownership and understanding of the obligations, requirements and expectations of each partner.

There are eight regional and local authorities that have jurisdiction in the Waikato River catchment (Area B and C) and within the Raukawa takiwā and Areas of Association, viz Waikato Regional Council, Waipā District Council, Ōtorohanga District Council, Taupō District Council, South Waikato District Council, Rotorua District Council, Waitomo District Council and Matamata-Piako District Council. We are proposing to work in collaboration with each of our council partners to develop the strategy. We have spoken to all of our council partners, at governance and/or operational levels, about our desire for our council partners to support us in co-funding the development of the strategy. We have been pleased at how receptive our council partners have been to supporting the development of the strategy and the opportunities and structures that this will provide for all.

We have identified and engaged James Whetu from Whetu Consultancy (Ruapeka Marae) to undertake the work on our behalf. We will finalise the co-funding arrangements with the eight regional and local authorities in September 2021 with the aim to commence work on the strategy in October 2021.

Fisheries (Ngāti Tūwharetoa, Raukawa, Te Arawa River Iwi Trust) Regulations 2017

The regulations pertain to the Waikato catchment and the Wharepūhanga sub-catchment of the Waipā River. The Fisheries Regulations are a mechanism that provides each iwi with the ability and responsibility of managing their own fisheries in these catchments. The RST can develop bylaws, appoint kaitiaki and issue customary take permits for tangi, hui, sustaining marae functions, pā tuna, pātaka kai, educational, environmental and restoration research under these regulations.

Over the last year, Pūtake Taiao have been working with Tūwharetoa Māori Trust Board and Te Arawa River Iwi Trust as the upper Waikato River iwi, and Ministry for Primary Industries to develop a collective model to provide governance and management oversight to implement the Fisheries Regulations. Roku Mihinui (Te Arawa) was appointed the role of Project Manager to work alongside all three iwi to implement the Fisheries Regulations. In July 2021 the RCT formally appointed Pūtake Taiao Projects and Implementation Programme Lead, Anaru Begbie as the Kaitiaki (customary authoriser) on behalf of the RCT. Kaitiaki training will be provided by MPI to upskill Anaru in this new role, with the training due to commence in early October 2021.

In this new role, Anaru and his team, will continue to socialise the Fisheries Regulations with our marae and where possible provide training in how to use the Fisheries Regulations for use at their local marae.

Waikato and Waipā River Catchments Restoration Strategy – Raukawa iwi Priorities

Pūtake Taiao were part of the Waikato River Authority (WRA) funded project to develop the Waikato and Waipā River Restoration Strategy. The purpose of the strategy is to provide a strategic and targeted approach to restoration

activities within the catchment. The strategy will guide how the WRA administers funding within the Waikato and Waipā river catchments over the next 5-15 years. Waikato and Waipā river iwi were tasked with establishing their individual priorities to contribute to the restoration strategy. Pūtake Taiao undertook a series of wānanga with Raukawa uri to identify their priorities for the restoration of the Waikato River.

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

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

Since its launch in 2018, the RCT have successfully secured funding for and delivered five projects that align directly to our iwi priorities. In October 2021, Mangakaretū Marae was the first to secure funding through the WRA to deliver a restoration project located on the Pōkaiwhenua stream. In August 2021, Ngātira Marae also submitted their first funding application to deliver wānanga focussed on the Waikato River tributaries in and around Ngātira Marae. Pūtake Taiao also applied in August 2021, for funding to develop a training programme and online app to support whānau in using the Te Ārohirohi tool to undertake freshwater management at their local marae.

The Waikato Waipā River Restoration Strategy and our Raukawa iwi priorities continues to provide high level guidance to support the delivery of our projects that are directly impact on the relationship of our people with the Waikato River whilst also building the necessary capabilities to participate in river restoration mahi within our takiwā.

Raukawa sustains and improves the environment

Waikato River Authority Funded Projects

Pūtake Taiao continued to work on the delivery of four WRA funded projects throughout the period. These projects included the:

- Waipapa ki Arapuni Wāhi Ahurei Project;
- Raukawa Kaitiaki and Mahinga Kai Enhancement Project;
- Te Ārohirohi o Raukawa Freshwater Assessment Framework and Tool Project; and
- Ōngāroto Wetlands Project.

All four projects are now complete with plans to continue to expand on three of the projects which we will be seeking further funding from the WRA. The expansion of these projects provides far greater impact on the scale at which we can restore, protect and manage the health and wellbeing of our awa for future generations to come.

Te Mauri o Waihou Project

Between 2014 and 2016, images and text noting the purity and beauty of Te Puna (Blue Spring) went viral on the internet. Before then, it was a hidden gem visited by around 10,000 people a year. Visitor numbers peaked at almost 9,000 per month in January 2016. By that point, the numerous visitors were putting a strain on the infrastructure and swimmers in the spring were muddying the waters, damaging the native aquatic flora, mauri and impacting the visual appeal.

In 2016, RCT began working with mauri and SWDC to protect the living and non-living parts of the environment. In August 2018, visitors were asked to refrain from swimming in the spring and the aquatic habitat recovered markedly. However, RCT and SWDC saw an opportunity to build on this progress and began a process to implement a landscape design project that enhanced the natural and built features of Te Puna, particularly the area around the viewing platform. There has been significant engagement between RCT, SWDC and various interested parties around this project, however progress has been slow, which has been due primarily to a lack of resourcing and funding, and partly, to the broader concerns raised by landowners, whose land the walkway cuts across, relating to traffic and road safety, security and rubbish and uncleanliness of toilets and,

concerns raised by mana whenua in relation to the protection of and access and connection to Te Waihou.

The intention of the Te Mauri o Waihou project, in which RCT secured \$992,000 funding through the Department of Conservation (DOC) Jobs for Nature initiative, is to continue to build on this progress, and address landowner and mana whenua concerns, while enhancing the environment, improving infrastructure and managing visitors in a way that improves their experience and further reduces their impacts.

The project seeks to achieve two main objectives;

- Implement a landscape design plan and a biodiversity management plan to create a space that reflects the cultural and environmental values associated with Te Puna and Te Waihou, including the enhancement of the amenity, environment, habitat, landscape and built form of the Te Waihou walkway and surrounds; and
- To implement a ranger monitoring and environmental management programme focussed on animal and plant pest control, habitat protection, the integration of mātauranga a Raukawa environmental assessments and monitoring and enhancement of visitor experience.

The project also gives rise to the responsibilities of Raukawa and the Crown to protect the awa, its mana and mauri through cultural redress mechanisms under the Raukawa Treaty Settlement 2012. For Raukawa, these responsibilities are woven within the customary assertion of mana whakahaere, which is encompassed within long established kawa and tikanga. The project also presents an opportunity for Raukawa to work with its partners such as DOC (who has an important role in understanding how our natural environment will respond to climate change and how these should be managed), landowners and communities to inform research and introduce educational opportunities to inform climate change adaptation.

The project provides employment opportunity for 13 Raukawa uri including a Project Manager and two Kaitiaki Ranger roles. These roles will be filled by October 2021 with a view to commence the project in early 2022.



Kakara Whakarei Raukawa Cultural Growth Group

ABOUT US

Kakara Whakarei provides cultural services and initiatives that seek to revitalise and strengthen Raukawa reo, tikanga and mātauranga.

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

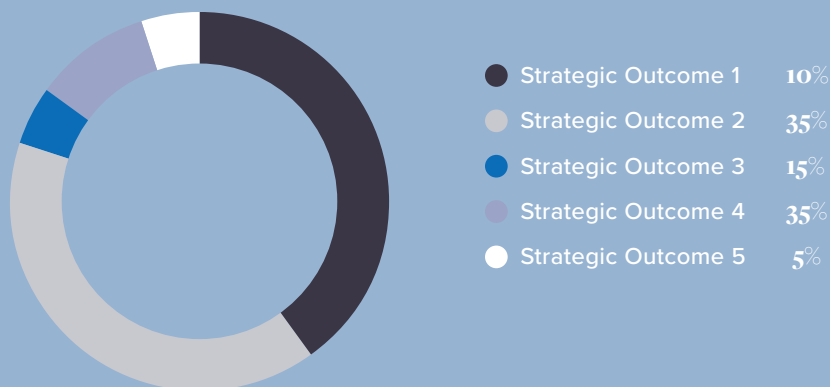
Strategic Outcome 6

Raukawa sustains and improves the environment

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	11	9	2
DELIVERABLES	25	22	3

HOW WE FOCUS OUR EFFORTS OVER THE YEAR⁸



⁸ Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

Strategic Outcome 1

Raukawa uri are actively engaged in events and activities

Iwi Partnering with Tainui Kura Kāhui

In April, Kakara Whakara piloted a 2-day wānanga funded by the Ministry of Education (MOE) for years 7-8 and 9-10 Māori-medium kura students to increase Raukawa knowledge in kura Māori. Raukawa facilitators used local narratives, whakapapa, kōrero tuku iho, waiata, and taonga to lead their sessions where it was estimated 16% of the 200 kura students from across the Tainui rohe were of Raukawa descent. The feedback from kura who attended was positive.

Māori Language Week

Te Whare o Raukawa was uplifted with Māori language activities this year, due to the inter-whare reo Māori challenges facilitated to promote the reo, its use and encourage reo development amongst staff. The week included taking part in the Aotearoa 'One million speakers' initiative led by Te Taura Whiri i Te Reo Māori, reo workshops throughout the week, and external trivial pursuit evening, integrated reo initiatives during the week, video challenges relating to new kupu, and of course a wonderful layout.

Ngā Kura o Tua Whakarere Exhibition

In June, Kakara Whakarei held an exhibition at Te Whare o Raukawa to acknowledge our history and celebrate where we are heading. The event was opened by pakeke and kaumātua and a total of 681 people attended throughout the weeklong display. Attendees included stakeholders from local government, kura, kaimahi and kaumātua. We were extremely pleased with the wider organisational involvement, which saw the launching of the Waipapa ki Arapuni Wāhi Ahurei project led by Pūtake Taiao, and the support from our administrators in Aka Tauwhiro who kept a record of the numbers attending each day. The exhibition received a lot of positive feedback from the public, kura, whānau, police, Council and community groups. They all enjoyed the experience and appreciated the opportunity to learn something more about who Raukawa is.

Strategic Outcome 2

Raukawa uri are actively engaged in events and activities

Te Manawapouhīhiri – our Raukawa Education Framework

For many years, our people have desired an iwi education framework that firstly empowers us to reclaim, restore and revitalise our tūpuna knowledge, and secondly promotes cultural education, quality opportunities and quality outcomes for uri of Raukawa. As an iwi, we have always acknowledged the Crown's responsibilities for the national education system, but have also recognised the significant role we play as a Treaty partner in ensuring our uri are in a good position to grow and prosper as Raukawa, so that they stand strong as iwi citizens no matter where they are in the world.

Te Manawapouhīhiri supports the declaration that our kaupapa will perpetuate and give life to mātauranga ā-iwi, ā-hapū, ā-whānau in the creation of ourselves to fully live as Raukawa in our today and tomorrow.

‘Poua te pou tūpuna ki te pouheke roa hei pouhīhiri matua ,

The intent of Te Manawapouhīhiri is to ensure 'we harness the treasures of our tūpuna for future generations'. It protects, preserves, and ties together traditional skills to enable our uri to participate more fully in activities, that will empower them as individuals, their whānau, hapū and their marae. Te Manawapouhīhiri is a necessary asset that will support us as an iwi to attain freedom and social justice.

Raukawa Suite of Reo Programmes

Raukawa uri, community members and reo enthusiasts took up the challenge, enrolled and took part in one or more of the broad Kakara Whakarei reo learning programmes, benefiting cultural development for the tribe. Over 280 attendees throughout the year attended the suite of core reo programmes progressing their language fluency, confidence and ability to understand and speak either at the marae, in the community or within the home.

Te Kura Reo o Raukawa

Te Kura Reo o Raukawa was delivered between April 18-22 2021, with up to 136 uri attending the event at Papa o te Aroha Marae in Tokoroa. Data shows that 73 attendees identified themselves as Raukawa uri, 54% of the total number of attendees. All Raukawa affiliated marae were represented by one or more attendees.

Te Whare Kōrero o Raukawa

Te Whare Kōrero o Raukawa (a weeklong reo and tikanga marae-stay programme) welcomed and supported 117 participants, of which 85% were Raukawa uri. The programme was based at Aotearoa Marae from January 24-28 2021. The focus of the programme was on te reo, whaikōrero, karanga, history of the area, karakia, waiata and marae tikanga with a unique half day bus trip to Kāwhia, visiting sites of cultural significance. Uri members thoroughly enjoyed being immersed in the rich kōrero and total immersion environment provided on the marae.

Te Uru Raukawa

Te Uru Raukawa (monthly one-day reo wānanga) provides an ongoing monthly platform throughout the year for our Raukawa whānau and local community members, to get their 'reo fix' and keep up the momentum of learning and speaking the language. Classes have an average participation rate of 20 students, filling the basic level class and intermediate to advanced class. The immersion class treasured the variation of kaiako each month with different teaching styles, subjects and lessons giving students a broad range of enhanced reo skills and positive understanding. Post Covid-19 saw the programme transition to an online learning environment. Both the Te Uru Raukawa and Hei Māpuna online learning has been challenging for our kaiako, and numbers have fluctuated since.

Hei Māpuna

Hei Māpuna (Monday and Wednesday evening reo classes in Tokoroa and Putaruru) provided the weekly opportunity for an average of 20 local whānau and community members to maintain their reo progression. The Putaruru class is a great extension to our programmes with both reo classes stretching the norm to online classes post Covid-19 lockdown, enabling whānau from more distant locations throughout the rohe, Aotearoa and abroad to participate.

Iwi Partnering with Kāhui Ako

– Raukawa Animations

In order to maximise our reach across the community we targeted the largest holder of our Raukawa tamariki which is the education sector. Our aim is to ensure resources pertaining to Raukawa identity, culture and language are available to support local curricular. We want to build on what we have done in the past to deliver a blend of resources, so animating our Raukawa stories was the next natural step. Our target audience for this initiative is preschool and primary school aged tamariki. In June, Kakara Whakarei launched all of series one and two onsite, as part of our Ngā Kura o Tua Whakarere Exhibition.

All of the stories that were animated were written by Raukawa uri and animated by Nikora Ngaropo Media Designs. The stories are:

- He Rākau Raukawa Tēnei
- Te Whare Wairua o Raukawa
- Te Tuna Nui i Taiparipūhā
- He Rā Poukai, He Rā Whakahirahira
- Te Tokorua a Tāwhao
- A Poukai Day
- Tāwhao's Pair

We are excited about these developments and the opportunity to be innovative in our approach to resource development.

Strategic Outcome 3

We are influential at a national, regional and local level

He Puna Wai Nui, He Ia Rere Roa

At the end of April, Raukawa in collaboration with Waikato-Tainui and Ngāti Tūwharetoa (Ngā Iwi), committed to a kaupapa with the Crown and MOE; He Puna Wai Nui, He Ia Rere Roa. The kaupapa talks of the everlasting transition of knowledge from one generation to the next; mai te kōpū, ki te kōpū. That knowledge is not just traditional knowledge, but new knowledge. We acknowledge that talents were identified early by our ancestors and pathways were developed to support our tamariki to achieve. Succession planning started at a young age and intergenerational transmission of mātauranga and tikanga was about the wellbeing of everybody (whānau, hapū and iwi). It was about our ways of being and behaving and acknowledging that mātauranga has no end, and will continue to be passed on from one generation to the next.

The partnership seeks to change the way we partner with MOE by driving for equitable outcomes for our people, being able to sit at the table and determine what is or is not good education policy, by getting commitment to iwi led educational change underpinned by lifelong learning.

For Ngā Iwi the kawenata is about mana motuhake; us being in control of the things we want for our people, as well as the wellbeing and prosperity of ngā uri o Ngā Iwi based on our tikanga, te ao Māori and the future direction of the iwi.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Raukawa Suite of Programmes and initiatives

All of the initiatives and programmes detailed in this report seek to support our whānau, hapū, marae and wider community. Leveraging our relationships, partnerships, iwi knowledge and expertise both within and external to the team, we have been able to complete exciting projects of which some could have been considered stalled for quite some time, as well as look at new ways of engaging and supporting.

One of these projects delivered on the 7th and 8th, April 2021 was a Raukawa led 2-day Rangatahi wānanga to year 7-8 and 9-10. This wānanga was run in collaboration with the Māori Medium School across the Tainui Kahui Ako and saw approximately 200 rangatahi learn about Raukawa mātauranga and te reo.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

The team continue to provide advice and guidance to the organisation as required including for important kaupapa such as partnership/stakeholder hui, naming protocols for buildings, offices, roads, new services or organisational frameworks.

The team also continue to support our kaumātua and kaumātua kaunihera as and when required.

Tīwai Hauora Raukawa Health and Social Development Group

ABOUT US

Tīwai Hauora provides a wide ambit of health and social development services to iwi members and the wider community throughout the Raukawa rohe. Our aim is to support our whānau and tamariki on their aspirational journey of improved wellbeing through the delivery of a broad range of kaupapa Māori, therapeutic health and social services.

STRATEGIC OUTCOMES THAT WE FOCUS ON

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

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	33	25	8
DELIVERABLES	98	89	9

HOW WE FOCUS OUR EFFORTS OVER THE YEAR⁹



- Strategic Outcome 3 30%
- Strategic Outcome 4 30%
- Strategic Outcome 5 40%

⁹Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

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 Partnerships

Tīwai Hauora delivers a wide range of health and social services that contribute to the health and wellbeing of our Raukawa Settlement Trust (RST) uri and wider community.

Our 2020-21 Annual Plan acknowledged the premise that Tīwai Hauora is entering an unprecedented season of sector growth and opportunity, be it now, within the context of a Covid-19 environment.

It is through meaningful strategic partnerships that we believe we can grow and achieve outstanding outcomes for our people and communities and design/deliver services, which meet the complex needs that our whānau face daily.

As a consequence, 2020-21 saw the development and continuation of a number of significant partnerships with key stakeholders, including:

- Waikato District Health Board (Waikato DHB);
- Oranga Tamariki;
- Te Puni Kōkiri; and
- Ministry of Health.

Waikato District Health Board

Mahi Tahī Agreement

On October 15 2020, Waikato District Health Board and Raukawa Charitable Trust (RCT) leaders signed the Mahi Tahī agreement; recognising a shared commitment to improving the hauora of Raukawa iwi and the South Waikato community.

Waikato DHB, Chief Executive, Kevin Snee said there were clear benefits to a collaborative approach to healthcare, particularly in the community. He goes on to say,

“ Working with iwi is vital for improving equity of health access and outcomes. With meaningful partnerships, we can work together and make a difference for the health and wellbeing of the South Waikato community, particularly for Māori and Pacific peoples. ”

The Mahi Tahī agreement follows the path set out in the Waikato DHB’s System Plan - Te Korowai Waiora which advocates for a locality-based approach to healthcare delivery, increasing access to care in the community.

Following the Mahi Tahī agreement, the Waikato DHB and RCT developed a local leadership group of iwi and South Waikato community members to confirm community priorities and work together to ensure that all members of the community access the health services they need.

Te Korowai Waiora

Te Korowai Waiora outlines the Waikato DHB's Health Systems Community Transformation Plan and is the catalyst for developing a partnering engagement between Raukawa and the Waikato DHB.

The aim of this engagement is to address Māori inequities within our rohe. Goals include:

- Partnering with Māori in the planning and delivery of health services;
- Empowering whānau to achieve wellbeing;
- Supporting community aspirations to address the determinants of health;
- Improving access to services;
- Enhancing the capacity and capability of primary and community health care;
- Strengthening intermediate care; and
- Enhancing the connectedness and sustainability of specialist care.

This partnership not only provides us with an opportunity to develop and design services that reflect our values, tikanga and practice approach, but also reflect our relationship: connection, commitment and engagement with our stakeholders, developed over many years.

In response to the above; a South Waikato Locality Group has been established, consisting of key community health stakeholders and Waikato DHB personnel to advance the above aims.

This group is co-chaired by RCT and the Waikato DHB and has been an effective catalyst for strategic planning and discussion, as we look to make a real difference in how health systems are developed, delivered and out worked within our community.

Mate Huka

Improving mate huka (diabetes) is a framework that has been developed by Māori clinicians to guide the radical improvement of diabetes for Māori in the Waikato. A partnered, cross sectoral approach was identified as being critical to ensure sustainable improvements as Māori communities are influenced by many social determinants.

Therefore, effective partnership with iwi to co-design and develop solutions was the critical first step to improving diabetes for Māori.

RCT has engaged with Waikato DHB and has designed and submitted a preventative model based on improving access to our tamariki, rangatahi and whānau and is currently under evaluation.

This service will be based within the schooling system and will provide tailor made programmes focusing on exercise and nutrition, working with our tamariki, rangatahi and whānau as they move through the schooling system.

We are very excited about the development of this approach and although the initial funding is short to medium term, we are optimistic that this service will play an integral role in making sustainable improvement in the health of our people.

Oranga Tamariki

Te Kei o te Waka

Te Kei o te Waka is an iwi led; design and development initiative, outworked through a partnering approach with Oranga Tamariki. The aim of this service is to reduce the number of tamariki entering Oranga Tamariki care. This is an innovative service, based on our Raukawa Kaupapa Practice Framework and therapeutic social work approach. Our Te Kei o te Waka Service provides an excellent environment to develop and test our Raukawa Kaupapa Practice Framework, and we continue to learn and grow as we weave our various practice approaches together.

The development of this framework will continue to evolve over the next year, as this service engages more and more with whānau and tamariki. While there is still much to be done, including the continued development of Te Aho Tapu, this mahi and future prospects is very exciting. Our next stage in this process is ensuring that our approach in Te Kei o te Waka is well evaluated and underpinned by an evidence-based approach. This will take time, as we need to have good information and client engagement over time, so that we can assess fully. A regional and central governance group has also been

developed to ensure this service is well socialised at multiple levels and the innovative model and change paradigm continues to be championed across both organisations.

Te Puni Kōkiri

Te Tūāpapa o te Ora

Te Tūāpapa o te Ora is an innovative whānau ora local commissioning response, designed and developed by Raukawa, through a partnering approach with Te Puni Kōkiri. The aim of the service is to develop a whānau ora service that is responsive to the needs and voice of whānau.

Te Tūāpapa o te Ora offers our whānau the opportunity to address pressing physiological needs around kai and then provides a framework to help transition whānau to identify and meet their aspirational goals. This service delivery methodology embraces whānau support, coaching, mentoring and navigation.

Standing Developmental Projects

Our standing developmental projects, include a number of projects that were identified in our 2019-20 Annual Plan, which are currently in the establishment phase, these include Whakapakari ai ngā Rangatahi and Transition to Adulthood.

Whakapakari ai ngā Rangatahi – Ministry of Health

Whakapakari ai ngā Rangatahi is a preventative kaupapa Māori service, delivering a long-term aspirational approach. It involves intervention, guidance and pathways for our rangatahi and whānau with a focus on improving their mental health and wellbeing.

This service has prioritised improving access for rangatahi and whānau (the service is based at Tokoroa Intermediate School and Te Kura Kaupapa Māori o Te Hiringa) and ensuring that both rangatahi and whānau voices are heard during our engagement, through our dual case management approach.

Transition to Adulthood – Oranga Tamariki

The Transition to Adulthood service is designed to help rangatahi who leave care and custody each year. Our aim is to ensure they have the same opportunities in life as any other New Zealander.

From the age of 15 years, people who have been in care are supported by a transition worker who will help them plan for a positive future when they leave care.

The team have been very successful working in this space and an additional full-time equivalent position has just been appointed to join the team.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Service Delivery

For our vision to be realised, it is critical that our service delivery is underpinned by robust operational systems and policies.

In addition to developing strong strategic partnerships and innovative services, we have highlighted the following systems that require further enhancing and development, including:

- Practice, clinical and operational policies and procedures;
- Staff development;
- Staff remuneration;
- Organisational structure; and
- Reporting and monitoring systems.

Practice/Clinical and Operational Policy and Procedures

Despite the announcement of the Government's health reforms and the continual challenges of delivering services within a Covid-19 environment, our commitment to enhancing our systems has continued to be a priority for us, with a number of key policies and procedures being reviewed and updated including:

- Safe transport of clients;
- Child protection;
- Links to other services; and
- Infection control.

Staff Development

With the support of their managers and learning and development teams, staff development can equip kaimahi to excel in their roles by enhancing their skills and knowledge on a subject and identifying areas to develop. Our staff development focus this year was on two primary areas:

- Te Ara Pūkenga; and
- Systemic Transformational leadership.

Te Ara Pūkenga

Our new organisational talent development plan, "Te Ara Pūkenga", has been finalised and training has nearly been completed, with just the recent staff appointments to undergo training. Guidelines are currently being drafted and once completed Te Ara Pūkenga will be fully rolled out.

Systemic Transformational Leadership

The systemic approach to leadership considers managers, first and foremost, as a part of a complex system, which is constantly at change. Transformational leadership is defined as a leadership approach that causes change in individuals and social systems. In its ideal form, it creates valuable and positive change in the followers, with the end goal of developing transformational followers into leaders.

Building and developing leadership within Tiwai Hauora is essential if we are to achieve our aspirational goals.

While strengthening and alignment of our organisational structure will promote an increase in our leadership ranks, we acknowledge the need to begin the journey of developing a culture that looks to build and develop leadership within our existing kaimahi. Our focus this year has been around developing the foundation on which to build a transformational leadership culture and to provide leadership training for our emerging leadership within the organisation.

- **Leadership Culture:**

One of our goals this year, has been to develop a systemic and transformational leadership culture within Tīwai Hauora. The enhancement of our senior management team, through the appointment of an Operations Manager, a Director of Health and Community Services, and a Director of Social Work and Therapeutic Services, will help enable this culture to be championed and driven across our various service units.

- **Leadership Training:**

In May 2021, RCT partnered with Catapult Ltd to develop the inaugural Raukawa Leadership Programme, He Māhuri Raukawa. Catapult has been designing and delivering leadership programmes for over 20 years and during that time; they have learned how to make sure the workshops are interesting, engaging, and fun. They create a positive and safe learning environment from day one. Catapult has worked with other iwi organisations, and endeavoured to make this training reflect Raukawa values and priorities. The programme has four main components:

- Catapult leadership training;
- Raukawa specific kaupapa;
- Raukawa leadership interactions; and
- Ongoing mentoring and support.

Staff Remuneration

Ensuring our staff salaries remain competitive and in line with market/sector trends is an important aspect of ensuring our staff are remunerated at an appropriate level. This year we undertook a review of our salaries, and as a result were able to address a number of equity issues as well as providing CPI increases.

Organisational Structure

Our organisational structure must be strong and aligned, if we are to achieve our aspirational goals of transformation, and take hold of the various development opportunities that may come our way during this Covid-19 environment.

Our 2020-21 Annual Plan recognized that our current practice/clinical and senior leadership capacity and capability would not be adequate to support and lead our service development goals going forward. Therefore, we included the development and establishment of a significant change management project, designed specifically to enhance and align our Tīwai Hauora organisational infrastructure.

Three of the main features of this new structural change included:

- Appointment of senior leadership roles:
 - Director of Social Work and Therapeutic Services;
 - Director of Health and Community Services; and
 - Operations Manager.
- Increased leadership and project management capacity
- Enhanced specialist expertise in:
 - Health and community services;
 - Practice and mental health; and
 - Operational management.

Reporting and Monitoring Systems

In addition to the above, work is underway to review other key operational areas, including client management systems, internal auditing systems and contract monitoring and reporting.

Aka Tauwhiro Raukawa Corporate Services

ABOUT US

Aka Tauwhiro is known as the engine room of the organisation. We are central to the Raukawa Group and through the shared corporate management services and systems we provide, it enables Raukawa to achieve its vision, mission and goals.

We are responsible for providing management and finance information, property and office administration, information technology, external and internal communications plus operating and governance systems, controls and support.

In addition to the above, the team also undertake the administration of the tribal register and uri grants. Administration responsibilities encompass the maintenance of all vehicles, property, buildings and equipment.

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

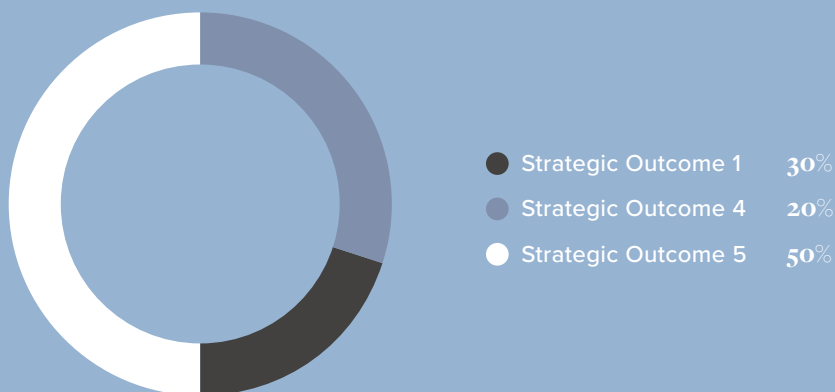
Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	15	12	3
DELIVERABLES	37	33	4

HOW WE FOCUS OUR EFFORTS OVER THE YEAR¹⁰



¹⁰Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

Strategic Outcome 1

Raukawa iwi are actively engaged in events and activities

Communication Channels

The communication channels that we currently utilise to engage with our iwi members, kaimahi, stakeholders, the public and funders include the following:

- Website (www.raukawa.org.nz); including Te Tai Whakaea
- Facebook (www.facebook.com/raukawacharitable) and closed-group pages;
- Text Stream – Txt Stream
- Quarterly pānui, Te Kakara o te Hinu Raukawa (Te Kakara);
- Promotional pamphlets, posters and other business collateral; and
- External media marketing such as radio and newspapers.

This was enhanced during the year with the restructuring of the communications team to include a PAV Creator and a Content Coordinator together with the appointment of a Communications Team Leader.

The internal audit and review of our policies, procedures and systems help ensure that the information that we share is accurate, relevant and engaging to the intended audience.

Our targeted outreach strategy was instrumental in being able to contribute to the successful outcomes that we achieved for our iwi and community. Our effective outreach strategy, assisted by the high quality visual content, has seen significant gains in social media engagement. This is reflected in our Facebook followers now increasing from o 2,582 to 3,476 followers and more than 20,224 people being reached on a monthly basis. This represents a 35% increase over the previous year.

Over the past year, the team grew its capability in:

- Videography, with a significant contribution to the completion of Te Tai Whakaea which charts the Raukawa settlement journey;
- Business group kaupapa support;
- Event support, particularly with regard to the launch of Te Tai Whakaea, drone use to produce high quality photographic and the video capture of events, and assistance with Pūtake Taiao projects; and
- Interviews for Te Karaka and to support other video and digital projects.

Process improvements continue to be made for the benefit of the organisation as a whole, utilizing a host of platforms and systems:

- Asana, an online project management platform;
- Sprout Video tutorials;
- Sweet Process, an online policy and process platform;
- Raukawa intranet provided by JV Systems;
- A new policy management framework;
- Microsoft Teams; and
- A new Tribal Register system

Additional new systems are being reviewed for document management, purchase orders and business information.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Marae Development Workshops

Our annual series of marae development workshops were curtailed following on from Covid-19. This will be rectified during the forthcoming year.

During the year supply relationships continued to be enhanced with opportunities for significant cost savings that may be passed onto iwi, together with employment opportunities via the Honda Apprenticeship partnership.

Marae Grant Compliance and Support

The Tribal Register Liaison together with the finance team ensured that the marae grant policy and application procedures were robust and that the organisation and marae complied with the criteria required by legislation and policy.

Although our ability to meet directly with marae committees and to attend marae annual general meetings was curtailed during the past year, assistance was given to the completion of marae grant expense reports whenever it was requested.

A proposed amendment to the marae grant policy was approved by the Board allowing a dispensation for the approval of a grant application where, for whatever reason, that application was not able to comply with the conditions of our marae grant policy, and as a result, this application is preventing a marae from accessing subsequent grants. This amendment will apply in the 2021-22 year.

Eight grants were made to marae totalling \$259,422. A balance of \$ 1,579,762 remains for approved distribution.

Assistance was also provided which contributed to the successful application for funding of \$1,259,392 from the Provincial Growth Fund for marae improvements. Pūtake Taiao are project managing the application of these funds.

Raukawa Grants

Our Tribal Register Liaison dedicates their time and expertise to ensure that all grants for education, sports, kuia and koroua wellbeing, and marae are administered appropriately.

Individual iwi members receive considerable assistance on a personal basis with their queries relating to the above grants.

There were strong applications for grants with 87 education grants and 44 sports grants totalling \$100,889 being paid out at 100% of eligibility. An additional 181 applicants received kuia and koroua grants totalling \$106,796.

The levels of the above grants are an indication of the success of our increasing outward connectivity with iwi members. We will continue to improve this connectivity so as to increase our ability to assist many more of our people.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Information and Communications Technology Infrastructure.

ICT is now instrumental to our organisation. Ongoing systematic improvements to our operating systems included:

Remote Accessibility

All staff are set up to allow the continuation of work while they are in lockdown at their own homes. This included Zoom, Microsoft Teams and virtual private network access and capability.

Raukawa Intranet

The implementation of our Argus Tracking vehicle monitoring system has proven to be beneficial not only in terms of drawing staff attention to driving safety but also in confirming whether staff have been at or near places of interest during Covid-19 outbreaks. The system identifies vehicle locations live, therefore we are able to monitor the safety and wellbeing of our outreach staff on a continuous basis.

Our Key Link payroll services portal allows staff to apply for annual leave and sick leave digitally, and via Fleetwise, staff can book pool-vehicles online.

Meeting rooms can be booked via the intranet and the utilization of these rooms has been improved by equipping them with online conferencing facilities.

The upgrade of our existing G drive, our central digital repository drive, to Microsoft SharePoint is being evaluated and the implementation of the Raukawa policy management framework is continuing.

Tribal Register Database

The implementation of our new tribal register database has now been completed and verification of the integrity of the data has commenced. This data will be linked to grant applications and have age qualification touchpoints, it will be pivotal to our outreach programme during times of emergency. Current tribal registrations exceed 9300 members.

Property and Resources Management

The Business Information Team (BIT) Leader continues to coordinate landlords, contractors and suppliers so as to ensure that our properties are properly maintained and meet the organisation's needs. Some of the highlights for this financial year were:

- The successful establishment of our Te Awamutu branch office at 53 Mutu Street. The premises have proved to be a beneficial touchpoint for our local iwi and have enabled our services to be extended to the community.
- The previously vacant ground level north-east offices at Te Whare o Raukawa in Tokoroa were refurbished and are being now being occupied by a new Tiwai Hauora service, Te Kei o te Waka;
- The previously vacant ground level north-west offices at Te Whare o Raukawa have become the new boardroom and they hosted the first Board meetings in July. The adjoining carpark has been fenced and extended to accommodate the overflow vehicles that were previously being held at the old Campbell Street office.
- A larger premises for our Putaruru branch office is required to meet the needs of their expanding service but as yet nothing suitable has been found. In order to better utilise the space and improve security a small refurbishment was completed.
- Additional premises were leased at Mannering Street in Tokoroa for utilisation as a distribution centre and to store the waka when required.
- The training room was converted into office space for the Tiwai Hauora directors and operations manager. The break out meeting rooms were equipped with audio visual equipment to compensate for this and this in turn has increased the utilisation of these rooms.
- The desk space in the Hamilton office was reconfigured to better utilise the available work area.

Policy Management Framework

As a cross-organisational deliverable, Aka Tauwhiro has continued to drive the completion of this project. A staff member has now been dedicated to this work stream and the first stage has been completed.

As an organisation, the executive leadership team continued its responsibility to review and amend existing policies, as well as develop new policies as required to meet organisational needs and legislation.

Raukawa Communication Plan

The Covid-19 lockdown placed considerable focus on the communications team.

To manage the workload the team was restructured with the appointments of a Team Leader, a PAV Creator and a Content Coordinator. Internal and external generated communications requirements are now better able to be met.

A more in-depth review of the current Communications Plan has been undertaken so as to ensure that the high quality of work continues.

A discussion paper has been presented to the Board regarding a branding refresh plus the creation of a separate iwi brand. Approval to progress this has been granted.

Kaimahi and Trustee Apparel

The introduction of our Raukawa branded attire has contributed positively to our image amongst the community and takiwā, as it provides a professional and unified look when our 70 plus staff members are delivering services.

Taonga and Artefacts

Our collection of taonga which is housed in the Huia Kaimanawa room has been independently valued for insurance purposes only, and cover was placed on it for \$459,650.

The addition of this specialised insurance will provide additional protection as we continue to look after our taonga for future generations.

Organisational Events

Aka Tauwhiro is a support group to the organisation with a focus on facilitating assistance to other business groups so that they achieve their objectives and thereby ensure that the group implements its vision and mission. The ability to do this visually has been enhanced with the appointment of the PAV Creator.

Health, Safety and Wellness

In addition to the group's annual plan key performance indicators and deliverables, the Aka Tauwhiro team have continued to play an integral part within the Health and Safety Committee and the Wellness Committee.

Our Business Information Team Leader is on both the above committees and together with the Tumu Whakarae is also on the South Waikato Civil Defence Local Welfare Committee.

The civil defence emergency management knowledge gained from this latter committee was of considerable use during the August Covid-19 lockdown roll out of the mobile vaccination and testing clinics.

Vehicle, Internet and Insurance Reviews

Strategic partnerships have been established with key suppliers, which led to significant group procurement savings. These will continue to be developed and where possible passed on to marae and uri.

In addition, an Apprenticeship Partnership has been entered into with Honda NZ offering initial opportunities for 3 Raukawa iwi.



2020-21 Annual Report

Raukawa Iwi Development Ltd

He Pūrongo



Raukawa Iwi Development Ltd Chairperson's Report

E TŌAITIA ANA NGĀ KUPU WHAKAMĀNAWA KI TE IWI KUA POKEA NUITIA NEI E NGĀ WHAKAWHIUNGA O TE TAU. KO NGĀ MĀTĀPONO TONU Ō TŌ TĀTOU IWI KUA TŪ HEI POU WHAKAWHIRINAKI MĀ TĀTOU E KOKE NEI I TE ORANGA O TE IWI. AHAKOA NGĀ PIERENUKU O TE WĀ, KUA NUI NGĀ PIKI, E KAKE TONU ANA TĀTOU I TE ARA KI ANGITU E MANA AI TE KŌRERO, KIA MAU, KIA ORA TĀTOU.

This past financial year has been another disrupted one for individuals, families, communities and countries. As I write this, Aotearoa once again seems to be facing further uncertainty, as we were in 2020.

Unlike RST and RCT, RIDL has the luxury of being able to focus on the narrower task of investment and finance. We think this is the best way we can help: investing appropriately to grow the wealth of Raukawa. This in turn financially supports the iwi's social and cultural priorities.

An unusual aspect of FY21 is that despite the social, travel and other chaos, investment markets have performed well and RIDL has been well positioned to benefit.

We delivered an operating return on opening equity of 12.3% and a total return of \$25.9m or 16.6%. This was a record for us both in dollar terms and in percentage return.

Such returns are all the more surprising when I look back at what I wrote this time last year:

"There was a dramatic impact on listed markets around the world and this was felt in some of our fund holdings. Some investments fell by over 10% over the February-March period when panic peaked. By year's end though almost all losses had been recovered."

I didn't realise at the time that investors and markets were witnessing the beginnings of what has turned out to be a strong economic recovery.

To a large extent, this has been driven by policy responses to the initial Covid-19 downturn.

Governments around the world have borrowed large amounts of money to spend and they have printed money to keep interest rates low and encouraged others to borrow and spend too.

The results have been uneven. Workers in some industries, especially if connected to property and construction, have often done well. Workers in other industries have faced difficulties. But the real winner is asset values. Cheap money has pushed asset values higher – especially

property and shares. These are the sorts of things RIDL invests in.

All this is a long way of saying that we are pleased to have generated a good return for Raukawa. We believe we have a good strategy that suits our goals and have implemented it prudently. But in FY21 we know we have also benefited from policy tailwinds.

Not that everything has been rosy. As I mentioned last year, we have an interest in an Australasian infrastructure fund that counts airports as its major assets. This has continued to suffer as travel into, out of and around Australasia has remained constrained. We have kept our holding in the belief that we invested for the long term and do not need to sell below what we think is long term value. We hope this does better in the coming year or two, as global travel routes re-opens.

We have not made much money on the cash we held. Interest rates have been very low in support of Covid-19 recovery. We have material cash holdings because of where we are in our investment strategy implementation and our policy of patience while we wait for the right opportunities. Cash has reduced markedly through FY21 however and will reduce further.

New investment activity

We have however deployed around \$20m of cash through the year as we undertook new investments. The main ones have been:

- Increasing our commitment to Hāpai Commercial Property, alongside all the other investing iwi
- Making a commitment to a related investment vehicle that will develop housing for long term lease
- Participating in a new iwi collective known as 'Pūainuku' to acquire a minority stake in one of New Zealand's largest pastoral dairy farms. This is a major new step for us along the lines of our creation of what was to become the Hāpai partnership in 2019. We are looking to build a diversified portfolio of stakes in leading agribusinesses over the coming years
- We have also been undertaking work at the former Tokoroa East primary school site to try and develop this for a range of community, affordable and private housing.

Our strategy

Our activity reflects our strategy.

We want to build a diversified portfolio of high-quality assets which we will hold for the long-term and we think the best way to go about this is to:

- Invest directly
- Focus on high quality
- Work with aligned other iwi to build scale and efficiency
- Move prudently

Financial highlights

Within our overall performance some standouts were:

- Hāpai Commercial – which delivered good income and very strong value gains for an annualised operating return of 8.1% and an annualised total return (including revaluations) of over 50%
- Our interest in the Central North Island forest lands returned a bumper \$3.0m
- Our managed funds portfolio returned around 21%
- Ranginui Station had a good year with a total return of 11% and paid its first dividend. This was a good outcome and reflects a strong milk price but also the years of investment we have put into this asset.

Inter-generational focus

The dollar profit is about half the total settlement for land claims received from the Crown in 2013.

This is a tribute to the importance of time in investing, the power of compound returns and to the prudence that RST exercises on behalf of all members as shareholders. The result is the positive cycle of compound returns: higher returns allowing more reinvestment, which generates further returns.

Our goal is to grow the real wealth of Raukawa per capita.

We track this by calculating what inflation and growth in iwi membership has been since settlement. What we have been able to earn above this level counts as our real retained earnings. By the end of FY21 this stood at \$38m. This is the real value RIDL has been able to generate for Raukawa (in addition to distributions paid).

Distribution

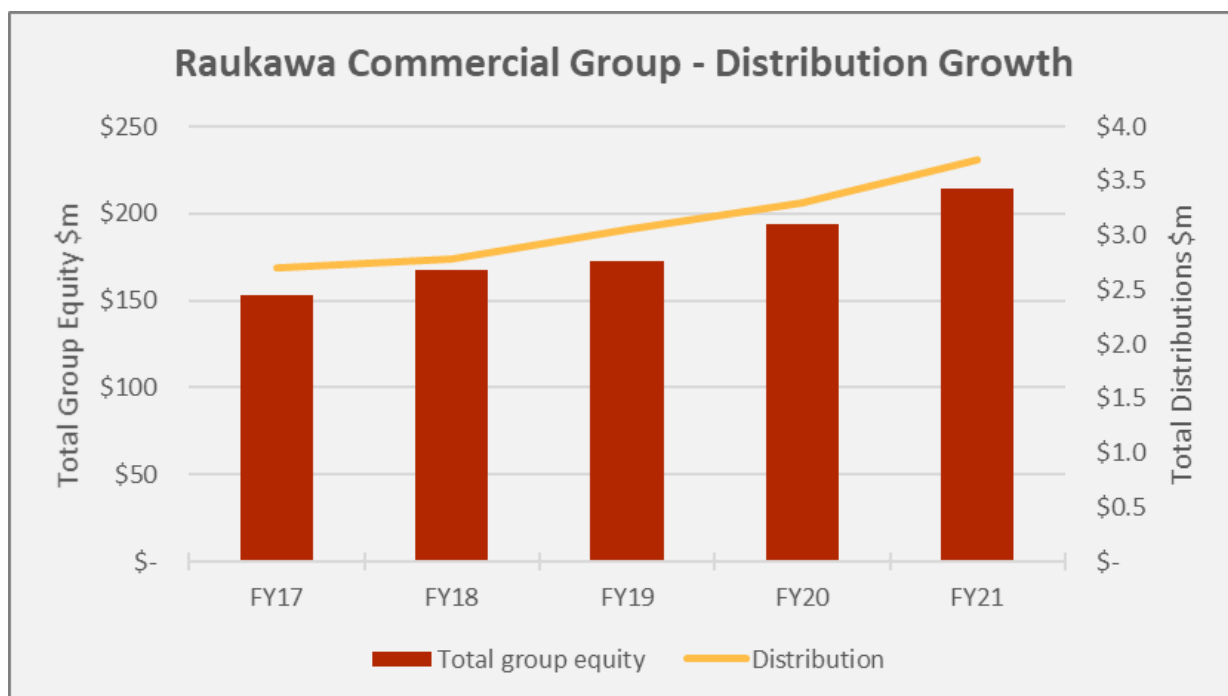
We paid a total distribution to Raukawa (dividends and donations) of \$3.7m. This was up on \$3.3m paid in FY20 and \$3.1m paid in FY19.

This growth is also reflective of the inter-generational focus that underpins so much of what we do.

By gradually improving the quality of our asset base and gradually reinvesting we have been able to steadily grow the amount we can pay to RCT and RST.

We have committed to pay \$4.1m in FY22, a boost of \$400k. This is equivalent to 1.9% on opening value of equity (including the stake in CNI Iwi Holdings) and 2.3% on the book value.

This is approximately the same percentage as last year, showing the power of reinvestment to drive higher dollar value returns to RST year on year.



Over the last five years, distributions have totalled \$15.5m and we expect them to keep growing.

The year ahead

As I noted above, we remain beset by uncertainty as I write. We do not know what will happen with borders, immigration, lockdowns, re-openings or even with newly emergent Covid-19 variants. We are also unclear about inflation and how the Reserve Bank will choose to fight it.

We will try and keep as steady as we can and support Raukawa by running an efficient and effective investment organisation of which I hope iwi members can be proud.

We will continue to prudently implement our investment strategy and some of our key target areas are included in another section later in this report. In fact, at time of writing and since financial year end we have concluded a further three investments:

- We invested into two Pūainuku Collective “offspring” funds to invest in further primary sector businesses. The first is a purchase and leaseback of vineyard land in Marlborough, the second into a small parcel of koura quota.
- We have invested into a new member of the Hāpai family. This will focus on undertaking development projects that will be sold once completed

These vehicles are with the same investors as the initial Pūainuku dairy investment and the other Hāpai vehicles. We are building strong relationships with focused iwi investors that are mutually beneficial. This is one of our long-term goals.

We will also be keeping our usual eye on wider economic conditions. Inflation is now at record highs. The value of money is going backwards and real returns on cash are deeply negative. Monetary and fiscal policy makers have some tough choices ahead of them to balance wider stability with jobs and growth. We see inflation as a risk and are pleased to have good exposure to relatively well protected assets. We also see New Zealand domestic growth as facing challenges and have likewise been pleased to have exposure to overseas markets through equity investment but also through some of our direct assets locally that export into markets of rising prices. As always, we will proceed with caution and patience.

Conclusion

The RIDL board has always benefited from strong communication with RST through the trustee directors working closely with the independents such as myself. This has been a key part of RIDL's success and we look forward to it continuing.

I would like to extend my personal thanks to other directors: Jon Stokes, Gaylene Roberts, Deb Davies, Vanessa Eparaima and latterly Nachele Griffiths and Kataraina Hodge.

I would like to make special mention of Vanessa - who has stepped back from RST Chair – and thank her for all the support she has given me personally and RIDL in general over the years. The financial results RIDL has achieved since its inception are in no small way due to Vanessa's drive, passion and determination that the Board would always operate at a very high level of Governance excellence. Vanessa remains a director, and we are grateful for it.

At the same time, congratulations to Kataraina on being elected as Chair of RST. We're honoured to have you on the Board with us too and hope we can support you in this coming year and into the future.

I would also like to thank Kim Blomfield for her ongoing support of RIDL and the Board, the team at our accountants, VBW, and the team at Koau who continue to provide investment and general management services to us.

Best wishes to all iwi members for the year ahead and let's hope it brings something like normality for us all.

**KEI A KOUTOU KATOA E AKU
RANGATIRA, KUA ROA E TAKAHI
ANA I TE HUARAHI O TE ORA
O TŌ TĀTOU IWI. KEI NGĀ
RINGARINGA, NGĀ WAEWAE, O
INANAHI, O ĀPŌPŌ, O ANAMATA.
KIA KOTAHI TE HOE, E MĀNŪ AI
TĀTOU I NGĀ TAI TĒ KITEA KI TE
TAUMATA O ANGITU, O TE ORANGA
TONUTANGA O RAUKAWA TE IWI, O
RAUKAWA TE TANGATA.**



Nā John Spencer CNZM

Raukawa Iwi Development Ltd and Raukawa Asset Holding Company Chairperson



2020-21 Annual Report

Financial Statements

Raukawa
Settlement Trust
**Financial
Statements**

FOR THE YEAR ENDED 30 JUNE 2021

ENTITY INFORMATION	75
STATEMENTS OF COMPREHENSIVE REVENUE AND EXPENSE	76
STATEMENT OF FINANCIAL POSITION	77
STATEMENT OF CHANGES IN NET ASSETS/EQUITY	79
STATEMENTS OF CASH FLOWS	80
STATEMENTS OF ACCOUNTING POLICIES	81
NOTES TO THE FINANCIAL STATEMENTS	83
AUDITOR'S REPORT	100

As at 30 June 2021

Entity Information

Nature of business

Post Settlement Governance Entity
Resource development and investment

Postal address

Private Bag 8
Tokoroa 3444

Auditors

PwC
Level 4/109 Ward Street
Hamilton 3240

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

Bankers

Westpac
Tokoroa
Bank of New Zealand
Tokoroa

Date of Formation

Friday, 19 June 2009



Vanessa Eparaima



Philipa Tapu



Cheryl Pakuru



Nachele Griffiths



Grant Thompson



Debbie Davies



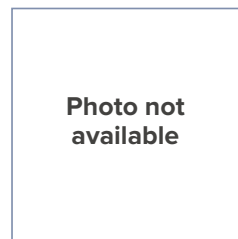
Paraone Gloyne



Richard Jefferies



Marina Hireme



Te Ao o te Rangi
Apaapa



Steven Oxenham



Juanita Temarama



Bernice Kaponga



Rina Lawson



Marion Hohepa

Raukawa Settlement Trust

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2021

	NOTE	Group		Parent	
		2021 \$	2020 \$	2021 \$	2020 \$
Revenue					
Contract & project revenue	5	5,886,690	3,277,119	-	-
Finance and investment revenue	6	5,440,338	5,136,203	981,578	933,961
Other revenue	7	3,453,355	3,418,631	639,398	115,657
Total Revenue		14,780,384	11,831,953	1,620,976	1,049,618
Expenses					
Operating expenses	8	10,058,935	7,767,882	939,293	679,336
Administration expenses	9	350,378	203,379	383,541	359,084
Marae expenses - Provincial growth fund		419,832	-	-	-
Uri grants		791,260	543,658	-	-
Total Expenses		11,620,405	8,514,919	1,322,834	1,038,420
Total surplus after expenses		3,159,979	3,317,034	298,142	11,198
Share of surplus of equity accounted associates	17	12,532,074	2,617,990	-	-
Net surplus before tax		15,692,053	5,935,024	298,142	11,198
Less Tax expense	10	856,218	740,095	-	-
Net surplus for the year		14,835,835	5,194,929	298,142	11,198
Other comprehensive revenue/(expense) not subsequently recognised to profit & loss, net of tax					
Share of movement in reserves of equity accounted associates	11	(259,727)	824,119	-	-
Change in fair value of investments at FVOCI	11	6,956,792	362,064	-	-
Change in fair value of property, plant & equipment	11	555,196	290,614	-	455,800
Deferred tax recognised in equity for the year	11	96,237	(163,797)	-	-
Total other comprehensive revenue/(expense) not subsequently recognised to profit & loss, net of tax		7,348,498	1,313,000	-	455,800
Total comprehensive revenue/(expense) for the year		22,184,333	6,507,929	298,142	466,998

Raukawa Settlement Trust

Statement of Financial Position

As at 30 June 2021

	NOTE	Group		Parent	
		2021	2020 (RESTATED)	2021	2020
Assets		\$	\$	\$	\$
Current assets					
Cash and cash equivalents	12	4,938,154	4,483,855	591,758	228,136
Short term deposits	12	21,176,261	35,722,607	-	437,438
Trade and other receivables	13	2,820,028	2,004,743	1,075,199	1,115,562
Inventory property	15	3,129,527	-	-	-
Income tax refund		68,088	379,874	114,888	1,482
Total current assets		32,132,058	42,591,079	1,781,845	1,782,618
Non-current assets					
Trade and other receivables	13	6,715,610	7,283,097	6,595,889	7,268,791
Property, plant and equipment	14	7,698,516	6,936,824	483,770	456,521
Investment property	16	6,579,999	8,156,999	-	-
Investments in subsidiaries	24	-	-	91,756,441	90,756,441
Investments in associates	17	87,147,462	65,564,653	-	-
Other investments	18	65,739,515	50,754,182	-	-
Intangible assets	19	1,087,823	1,052,297	-	-
Advances to related parties	24	-	-	1,527,872	1,716,679
Loan Receivable - Whakaaratamaiti Marae		443,005	449,073	-	-
Total Non-current assets		175,411,930	140,197,125	100,363,972	100,198,432
Total Assets		207,543,988	182,788,204	102,145,817	101,981,050

Continued on next page

Raukawa Settlement Trust

Statement of Financial Position Cont.


As at 30 June 2021

	NOTE	Group		Parent	
		2021	2020 (RESTATED)	2021	2020
		\$	\$	\$	\$
Liabilities					
Current liabilities					
Trade and other payables	20	1,574,989	1,280,982	132,720	183,595
Employee entitlements		344,438	315,671	-	-
Income in advance	21	3,851,409	1,872,827	80,000	162,500
Provisions for Uri Grants, Future Projects and Raukawa Whanau Whanui	22	2,638,888	2,272,556		
Advances from related parties	24	-	-	110,911	110,911
Total Current liabilities		8,409,724	5,742,036	323,631	457,006
Non-current liabilities					
Deferred tax liability	10	3,556,712	3,652,949	-	-
Total Non-current liabilities		3,556,712	3,652,949	-	-
Total Liabilities		11,966,436	9,394,985	323,631	457,006
Net assets		195,577,552	173,393,219	101,822,186	101,524,044
Net Assets/Equity		195,577,552	173,393,219	101,822,186	101,524,044

For and on behalf of the Board:



 Chairperson



 Trustee

Date: 29 October 2021

Raukawa Settlement Trust

Statement of Changes in Net Assets/Equity

For the year ended 30 June 2021

	NOTE	SETTLEMENT FUNDS	REVALUATION RESERVES	ACCUMULATED REVENUE AND EXPENSE	TOTAL NET ASSETS/EQUITY
		\$	\$	\$	\$
Group					
Opening balance 1 July 2020		84,099,135	26,527,843	62,766,241	173,393,219
Surplus for the year		-	-	14,835,835	14,835,835
Other comprehensive revenue/ (expense) not subsequently recognised to profit & loss, net of tax		-	7,348,498	-	7,348,498
Closing balance 30 June 2021		84,099,135	33,876,341	77,602,076	195,577,552
Opening balance 1 July 2019					
Surplus for the year		-	-	5,194,929	5,194,929
Other comprehensive revenue/ (expense) not subsequently recognised to profit & loss, net of tax		-	1,313,000	-	1,313,000
Impact of correction of classifications	23	-	-	(1,235,008)	(1,235,008)
Restated closing balance 30 June 2020		84,099,135	26,527,843	62,766,241	173,393,219
Parent					
Opening balance 1 July 2020		84,099,136	455,800	16,969,108	101,524,044
Surplus for the year		-	-	298,142	298,142
Other comprehensive revenue/ (expense) not subsequently recognised to profit & loss, net of tax		-	-	-	-
Closing balance 30 June 2021		84,099,136	455,800	17,267,250	101,822,186
Opening balance 1 July 2019					
Surplus for the year		-	-	11,198	11,198
Other comprehensive revenue/ (expense) not subsequently recognised to profit & loss, net of tax		-	455,800	-	455,800
Restated closing balance 30 June 2020		84,099,136	455,800	16,969,108	101,524,044

Raukawa Settlement Trust Statement of Cash Flows

For the year ended 30 June 2021

	NOTE	Group		Parent	
		2021	2020	2021	2020
		\$	\$	\$	\$
Cash flows from operating activities					
Receipts from operations		11,544,239	9,849,916	1,570,473	1,162,502
Receipts from interest		610,341	878,764	4,159	13,155
Receipts from grants and donations		(3,037,380)	44,382	12,297	44,381
Receipts from dividends		3,328,388	3,123,571	650,323	564,603
Payments to suppliers and employees		(9,351,385)	(8,270,235)	(1,377,507)	(989,043)
Payments of income taxes		(383,111)	(1,183,879)	1,481	96,174
Net GST		229,303	(36,642)	25,807	(6,008)
Total Cash flows from operating activities		2,940,395	4,405,877	887,033	885,764
Cash flows from investing activities					
Receipts from sale of investment properties		735,000	139,200	-	-
Receipts from sale of investments in managed funds		2,226,129	7,856,010	-	-
Receipts from settlement of term deposits		49,386,465	57,487,415	437,439	375,904
Derecognition of subsidiary		-	5,297,962	-	-
Purchase of property, plant & equipment	14	(286,655)	(120,032)	(35,850)	-
Purchase of investment properties		(170,679)	(30,680,607)	-	-
Purchase of investments in other entities		(23,077,514)	(2,257,489)	-	-
Purchase of term deposits		(34,840,119)	(63,457,885)	-	(237,458)
Investments in associates and subsidiaries		3,488,984	3,330,834	(1,000,000)	(1,000,000)
Loans advanced/repaid to related parties		46,226	-	75,000	-
Repayment from third party		6,067	5,765	-	-
Total Cash flows from investing activities		(2,486,096)	(22,398,827)	(523,411)	(861,554)
Cash flows from financing activities					
Bank borrowing		-	20,540,088	-	-
Total Cash flows from financing activities		-	20,540,088	-	-
Net Increase/ (Decrease) in Cash and Cash Equivalents		454,299	2,547,138	363,622	24,210
Cash Balances					
Cash and cash equivalents at beginning of the year	12	4,483,855	1,936,717	228,136	203,926
Cash and cash equivalents at end of the year	12	4,938,154	4,483,855	591,758	228,136
Net change in cash for the year		454,299	2,547,138	363,622	24,210

Raukawa Settlement Trust

Statement of Accounting Policies

For the year ended 30 June 2021

1. Reporting entity

The financial statements of Raukawa Settlement Trust (the Trust, RST) for the year ended 30 June 2021 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), 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 investment property, land & buildings, heritage assets and other investments 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.

(f) Financial Assets/Liabilities: Non-derivative financial assets

The Trust and group's initially recognises assets held at amortised cost on the date that they are originated. All other financial assets (including assets designated at fair value through profit or loss) are recognised initially on the trade date at which the Trust and group's becomes a party to the contractual provisions of the instrument.

The Trust and group's derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Trust and group's is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Trust and group's has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Trust and group's classifies non-derivative financial assets into the following categories: financial assets at fair value through other comprehensive income and those held at amortised cost.

A financial asset is classified at fair value through other comprehensive income if it is not classified as held for trading or is designated as such upon initial recognition. Financial assets are designated as at fair value through other comprehensive income if the financial asset is held with a business mode whose objective is achieved by collecting contractual cash flows and selling financial assets and the contractual terms of the asset give rise on specified dates to cash flows that are solely payments of

Raukawa Settlement Trust

Statement of Accounting Policies Cont.

For the year ended 30 June 2021

principal and interest. Attributable transaction costs are recognised in profit or loss as incurred. Financial assets at fair value through other comprehensive income are measured at fair value and changes therein are recognised in equity. Financial assets at fair value through other comprehensive income include financial derivatives.

Assets held at amortised cost

Assets held at amortised cost are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition loans and receivables are measured at amortised cost using the effective interest method, less any impairment losses.

Assets held at amortised cost comprise cash and cash equivalents, and trade and other receivables.

Financial liabilities at amortised cost

The Trust and group's financial liabilities are principally borrowings and trade and other payables and are measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

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, refer note 14 PPE, note 15 Investment property, note 16 Investments in associate regarding the fair value of the acquisition in associate HCPLP and note 22 CNI Iwi Collective Settlement.

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.

During the year, management made a revision decision on PPE to reflect the useful lives of all assets effective from 1 July 2020. Therefore, the depreciation has been changed for the majority of the assets and resulted in additional depreciation of \$20,081.88.

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 comprehensive revenue and expenses from the date the Parent gains control until the date when a Parent ceases to control the subsidiary.

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

Raukawa Settlement Trust

Notes to the Financial Statements

For the year ended 30 June 2021

	NOTE	Group		Parent	
		2021	2020	2021	2020
		\$	\$	\$	\$
5. Contract & project revenue					
Exchange revenues		5,706,690	3,102,119	-	-
Non-exchange revenues		180,000	175,000	-	-
		5,886,690	3,277,119	-	-

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	
		2021	2020	2021	2020
		\$	\$	\$	\$
6. Finance and investment revenue					
Interest		452,693	843,363	4,159	13,331
Dividends		1,671,559	1,771,534	650,323	564,603
CNI Iwi Collective dividend	26	2,988,990	2,165,279	-	-
Fair value adjustments recognised in surplus/(deficit)		327,096	356,027	327,096	356,027
		5,440,338	5,136,203	981,578	933,961

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 13).

	NOTE	Group		Parent	
		2021 \$	2020 \$	2021 \$	2020 \$
7. Other revenue					
Lease and rental income		414,858	739,462	-	-
Grants, koha and donations		1,150,769	433,697	12,297	100,300
Fair value adjustments recognised in net profit/(loss)		1,259,573	1,811,379	-	-
Gain on sale of Investment properties		58,815	55,090	-	-
Other - including gain on derecognition of subsidiary		569,340	379,003	627,101	15,357
		3,453,355	3,418,631	639,398	115,657

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. Lease and rental income from operating leases accrues on a straight line basis over the term of the lease. Fair value adjustments recognised in net profit/(loss) relate to increases in the fair value movement of investment properties and recoveries of previous impairment losses and revaluation decreases expenses to profit and loss. The investment properties are leased to tenants under operating leases with rent payable monthly.

Minimum lease payment receivables on leases of investment properties are as follows:

Within one year	568,481	239,237	-	-
Between 1 and 2 years	555,165	218,758	-	-
Between 2 and 3 years	492,299	297,571	-	-
Between 3 and 4 years	439,575	297,571	-	-
Between 4 and 5 years	364,358	297,571	-	-
Later than 5 years	2,572,090	1,921,972	-	-
	4,991,968	3,272,680	-	-

Most property leases are long term (10 years plus). There are no lease renewals in the coming five years, however, two terminations are expected.

	NOTE	Group		Parent	
		2021	2020	2021	2020
8. Operating expenses		\$	\$	\$	\$
Communication		331,556	305,669	3,745	3,362
Depreciation	14(b)	225,056	73,312	8,940	713
Facilities		403,683	577,457	26,756	11,743
General		760,137	720,683	477,055	110,892
Governance		529,874	565,863	221,974	249,284
Personnel costs		5,509,341	4,263,295	1,812	1,688
Project expenses		643,868	-	-	-
Specialist advice		1,166,658	854,553	185,222	268,141
Travel		488,762	407,050	13,789	33,513
		10,058,935	7,767,882	939,293	679,336

	NOTE	Group		Parent	
		2021	2020	2021	2020
9. Administration expenses		\$	\$	\$	\$
Accountancy fees		79,751	53,236	17,250	5,692
Administration		195,526	73,954	338,516	322,302
Audit fees		75,100	76,189	27,775	31,090
		350,378	203,379	383,541	359,084

	NOTE	Group		Parent	
		2021	2020	2021	2020
10. Income tax expense		\$	\$	\$	\$
Surplus before income tax		15,692,053	5,935,024	298,142	11,198
Tax expense at 17.5%		2,746,109	1,038,629	52,175	1,960
Non-assessable income		(1,873,563)	(650,780)	(57,242)	(62,305)
Non-deductible expenses		88,040	544,919	23,409	8,316
Effect of tax exempt subsidiaries		(104,368)	(192,673)	-	-
Losses carried forward		-	-	(66,170)	(14,141)
Taxable expenses		856,218	740,095	(47,828)	(66,170)

Deferred tax assets/(liabilities) - Group	01 JULY 2020	RECOGNISED IN SURPLUS	RECOGNISED IN EQUITY	30 JUNE 2021
Investments in associates	(3,652,949)	-	96,237	(3,556,712)
	(3,652,949)	-	96,237	(3,556,712)
	01 JULY 2019	RECOGNISED IN SURPLUS	RECOGNISED IN EQUITY	30 JUNE 2020
Investments in associates	(3,489,152)	-	(163,797)	(3,652,949)
	(3,489,152)	-	(163,797)	(3,652,949)

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.

NOTE	Group		Parent	
	2021 \$	2020 \$	2021 \$	2020 \$
11. Other comprehensive revenue/ (expense) not subsequently recognised to profit and loss, net of tax				
Share of movement in reserves of equity accounted associates	(259,727)	824,119	-	-
Change in fair value of investments at FVOCI	6,956,792	362,064	-	-
Change in fair value of property, plant & equipment	555,196	290,614	-	455,800
Deferred tax recognised in equity for the year	96,237	(163,797)	-	-
	7,348,498	1,313,000	-	455,800
Property, plant and equipment	-	-	-	-
Investments in associates	18,586,055	18,845,782	-	-
Investments in FVOCI & Intangible assets	17,419,334	10,462,542	-	-
Property, plant and equipment	1,427,664	872,468	-	-
Deferred tax	(3,556,712)	(3,652,949)	-	-
	33,876,341	26,527,843	-	-

	NOTE	Group		Parent	
		2021	2020	2021	2020
		\$	\$	\$	\$
12. Cash and cash equivalents					
Cash and bank balances		4,938,154	4,483,855	591,758	228,136
Short term deposits		21,176,261	35,722,607	-	437,438
		26,114,415	40,206,462	591,758	665,574

Cash and bank balances comprise cash and call accounts and other deposits held with financial institutions with original 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 2021 was 1.32% (2020: 2.23%).

	NOTE	Group		Parent	
		2021	2020	2021	2020
		\$	\$	\$	\$
13. Trade and other receivables					
Accounts receivable		2,752,037	1,733,420	1,046,000	1,071,874
Accrued interest		34,245	202,055	-	2,016
GST refund		20,414	66,343	15,867	41,672
Prepayments		13,332	2,925	13,332	-
Accounts receivable - exchange revenue		2,820,028	2,004,743	1,075,199	1,115,562
Accounts receivable - non-exchange revenue		6,715,610	7,283,097	6,595,889	7,268,792
		9,535,638	9,287,840	7,671,088	8,384,354
Current portion		2,820,028	2,004,743	1,075,199	1,115,562
Non-current portion		6,715,610	7,283,097	6,595,889	7,268,791
		9,535,638	9,287,840	7,671,088	8,384,353

Included in accounts receivable for non-exchange revenue is \$7,761,608 (2020: \$8,354,974) of funding due from the crown for the Waikato River co-management agreement. The crown granted Raukawa Settlement Trust \$30 million being \$10 million at inception in 2009, with 20 further annual amounts due of \$1 million. The amount receivable at 30 June 2021 reflects the net present value of the 9 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 are generally due for settlement within 30 days and are therefore classified as current. Trade receivables are recognised at cost.

Trade and other receivables more than 90 days overdue total \$0 (2020: \$10,727). There is no doubtful debt provision \$0 (2020: \$0) and the group is not exposed to any other significant credit risk (2020: \$4,227).

14. Property, plant and equipment

GROUP	Land	Buildings	Motor Vehicles	Other Plant & Equipment	Heritage Assets	TOTAL
	\$	\$	\$	\$	\$	\$
Cost/Valuation						
Balance at 1 July 2020	342,593	5,616,403	57,435	1,076,924	455,800	7,549,155
Additions	-	270,115	18,667	142,770	-	431,552
Disposals	-	-	(28,989)	(97,718)	-	(126,707)
Revaluations	-	555,196	-	-	-	555,196
Balance at 30 Jun 2021	342,593	6,441,714	47,113	1,121,976	455,800	8,409,196
Balance at 1 July 2019	342,593	5,747,285	57,435	991,197	-	7,138,510
Additions	-	34,304	-	85,727	-	120,031
Disposals	-	-	-	-	-	-
Revaluations	-	(165,186)	-	-	455,800	290,614
Balance at 30 Jun 2020	342,593	5,616,403	57,435	1,076,924	455,800	7,549,155
Accumulated depreciation						
Balance at 1 July 2020	-	112,397	42,016	457,918	-	612,331
Depreciation expense	-	9,279	3,416	205,904	-	218,599
Disposals	-	-	(28,989)	(91,261)	-	(120,250)
Balance at 30 Jun 2021	-	121,676	16,443	572,561	-	710,680
Balance at 1 July 2019	-	110,765	40,204	388,053	-	539,022
Depreciation expense	-	1,632	1,812	69,865	-	73,309
Disposals	-	-	-	-	-	-
Balance at 30 Jun 2020	-	112,397	42,016	457,918	-	612,331
Carrying value						
At 30 June 2021	342,593	6,320,038	30,670	549,415	455,800	7,698,516
At 30 June 2020	342,593	5,504,006	15,419	619,006	455,800	6,936,824

All property, plant and equipment owned by the parent is classified as other plant & equipment and has a cost of \$45,278 (2020: \$45,278). Other plant & equipment comprises computer equipment and all office equipment, furniture and fittings.

Heritage assets are assets of cultural and historical significance, and are not held to generate cash flows. Heritage assets are valued at market value considering the replacement value as determined by a specialist valuer Gow Landford Gallery Auckland. The most recent valuation is dated 30 June 2020. Changes in fair value of Heritage assets are recognised in other comprehensive revenue and expense.

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% Straight line
Motor vehicles	13-30% Diminishing value
Other plant & equipment	10-67% Diminishing value

Land and buildings are revalued to fair value annually. Fair value is determined with reference to comparable property prices by independent professional property valuers Telfer Young Rotorua. The most recent valuation was dated 30 June 2021. 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).

14(b) There was a loss on disposal of assets of \$6,457 (\$126,707-\$120,250). This was in addition to depreciation of \$218,599 giving a total depreciation expense of \$ 225,056

	Group		Parent	
	2021 \$	2020 \$	2021 \$	2020 \$
15. Inventory				
Opening book value	-	-	-	-
Transfer from investment property	2,238,000	-	-	-
Purchases	891,527	-	-	-
Closing book value	3,129,527	-	-	-

Inventory relates to property which has been reclassified from investment properties due to a change in use. Development commenced on these properties during the year with a view to sell and therefore these ceased to meet the definition of investment properties. Cost has been determined to be the fair value at the date of transfer.

Subsequently, inventory is held at the lower of cost or net realised value.

	Group		Parent	
	2021 \$	2020 \$	2021 \$	2020 \$
16. Investment property				
Opening book value	8,156,999	16,755,062	-	-
Additions - purchases	51,427	30,680,607	-	-
Additions - change in use of Property, plant & equipment	(650,000)	(86,610)	-	-
Disposals	-	(41,003,439)	-	-
Transfer to inventory	(2,238,000)	-	-	-
Changes in fair value	1,259,573	1,811,379	-	-
Closing book value	6,579,999	8,156,999	-	-

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 profit/(loss). Fair value is assessed annually with reference to comparable property prices or by making use of yields from existing lease agreements. The key inputs under this approach are the price per square metre from current year prices. The valuation of investment properties was completed by independent professional property valuers, Telfer Young Rotorua. The most current assessment was made in June 2021.

	Parent	
	2021	2020
17. Investments in associates	\$	\$
Total Investments in associates	87,147,462	65,564,653

Investments in associates are those where the group has significant influence but not control over an investee. Significant influence arises when the group holds 20% - 50% of the equity and voting interests in an investee and has representation on the investees governing body. The group uses the equity method of accounting whereby it recognises its initial investment in an associate at cost or fair value, in the case of a step-disposal, and the carrying amount is increased or decreased by its proportionate share of the net profit/(loss) of the investee and its proportionate share of other comprehensive income. Net distributions, after deduction of the transaction costs received from an investee, reduce the carrying amount of the investment. There is no impairment for the current financial year (2020: Nil)

	2021	2020
Kākano Investment Limited Partnership	\$	\$
Opening carrying value	38,771,533	36,168,250
Share of net profit/(loss) for the period	1,766,864	1,301,103
Share of other comprehensive income	-	2,603,374
Distributions received	(1,998,291)	(1,301,194)
Closing carrying value	38,540,106	38,771,533

RIDL holds a 31.5% share in Kakano Investment Limited Partnership (2020: 31.5%). Kakano is a forestry investment fund that has a 2.5% shareholding in Kaingaroa Timberlands. The cost of the investment at the time of purchase was \$17,314,510.

	2021	2020
Ranginui Station Limited Partnership	\$	\$
Opening carrying value	11,198,147	12,829,876
Share of net profit/(loss) for the period	1,271,129	147,526
Share of other comprehensive income	(25,644)	(1,779,255)
Distributions received	(268,421)	-
Closing carrying value	12,175,211	11,198,147

Ranginui Station Limited Partnership owns and operates dairy farms in the South Waikato. As 30 June 2021 the Group holds a 44.7% share in the Limited Partnership (2020: \$44.7%).

	2021	2020
	\$	\$
Hāpai Commercial Property Limited Partnership		
Opening carrying value	15,594,973	-
Opening carrying value -1 October 2019	-	9,228,609
Capital contributed	11,651,831	5,936,867
Share of net profit/(loss) for the period	1,649,291	1,169,197
Share of other comprehensive income	7,844,698	-
Distributions received	(1,421,929)	(739,700)
Closing carrying value	35,318,864	15,594,973

Hapai Commercial Property Limited Partnership (HCPLP) owns commercial investment properties at Tauranga, Christchurch, Hawke's Bay, and Dunedin.

As at 1 July 2019, the Group owned HCPLP, a 100% subsidiary and the assets and liabilities were consolidated into the Group's financial statements. As at 30 September 2019, the subsidiary had \$41m in investment property and \$20m in debt (which was borrowed post 1 July 2019), and total equity owed to the shareholders of a further \$20m.

At 30 September 2019, additional investors were invited into the entity and due to the dilution of ownership, the Group lost control. This is the date of derecognition of the subsidiary, and resulted in a derecognition of the \$41m investment property assets, which is disclosed in note 16.

The gain at disposal is calculated as the consideration for the assets de-recognised less the carrying value of the asset derecognised. The consideration takes the form of returning the capital invested of \$20m. Of the \$20m consideration, \$9.2m was retained in the investment as an investment in an associate. A further \$5.9m is left in the business as the group's portion of the call on capital for additional property acquisition which occurred at the same time. This left \$5.2m balance owed, which was returned to the Group shortly after.

	2020
	\$
Fair value of the consideration	11,549,829
Fair value retained investment - acquisition of associate interest	9,228,609
Less: Carrying value of former subsidiary's net assets	(20,463,438)
Gain on derecognition of subsidiary	315,000
Fair value of the consideration	9,228,609
Percentage retained of carrying value of subsidiary - 45.09%	9,226,964
Portion of gain(loss) attributed to retained associate interest	1,645

	2021	2020
	\$	\$
Hāpai Housing Limited Partnership		
Opening carrying value	-	-
Capital contributed	1,113,281	-
Share of other comprehensive income	-	-
Distributions received	-	-
Closing carrying value	1,113,281	-

RIDL holds a 23.44% share in Hāpai Housing Limited Partnership

	Parent	
	2021	2020
	\$	\$
18. Other investments		
Direct Investments		
Pūainuku Pastures Limited Partnership	7,015,403	-
Te Pūia Tāpāpa Limited Partnership	2,826,371	1,043,571
Waitaha Rebuild Fund	-	1,871,813
	9,841,774	2,915,384
Managed Funds		
AMP Capital (DIT) Fund	12,135,457	12,048,890
Aspiring Asset Management Limited	4,756,461	3,690,349
Castle Point 5 Oceans Fund	2,364,605	2,172,394
Milford Funds Limited - Active Growth	14,226,780	11,317,057
Milford Funds Limited - Income Fund	9,916,732	8,871,157
Mint Asset Management	3,517,588	3,331,862
T Rowe Price Global Equity Growth Fund	5,369,064	4,013,007
	52,286,687	45,444,716
Private Equity		
Direct Capital Limited Partnership	542,676	8,734
Movac Fund 5 Limited Partnership	340,864	-
Moana NZ Limited	850,000	850,000
Pencarrow V Investment Fund	1,611,550	1,535,348
Pioneer Capital Partners IV Limited Partnership	15,838	-
Pioneer Capital Private Debt I Limited Partnership	250,126	-
	3,611,054	2,394,082
	65,739,515	50,754,182

Other 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.

The Group has made an irrevocable election to classify these investments at fair value through other comprehensive income rather than through profit or loss as the Group considers this measurement to be the most representative of the business model for these assets. These investments are carried at fair value with changes in fair value recognised in other comprehensive income and accumulated in the fair value through other comprehensive income reserve. Upon disposal any balance within fair value through other comprehensive income reserve is reclassified directly to retained earnings and is not reclassified to profit or loss.

The Managed Funds are revalued at year end based on readily available market prices (level one on the fair value hierarchy) provided by the fund managers which were valued at market value as at 30 June 2021.

Direct investments and Private equity funds (the “entities”) are recorded at fair value. The fair value is based on the net asset value of the entities in which the investment has been made. Significant assets and liabilities of these entities are held under a revaluation model and therefore the net assets are representative of the fair value. These are level 3 inputs.

Revaluation gains from the entities are recognised in other comprehensive income.

	Group		Parent	
	2021 \$	2020 \$	2021 \$	2020 \$
19. Intangible assets				
Fishing Quota	950,000	950,000	-	-
Carbon credits - (NZ units)	137,823	102,297	-	-
	1,087,823	1,052,297	-	-

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 tested annually for impairment by comparing the carrying value to the expected cash flows from commercial leasing of the fishing quota. There are no impairment losses accumulated (2020: Nil).

The group holds 3,172 New Zealand Units (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 group for restrictions on future land use that may affect the forestry land value.

The Carbon credits are held at fair value using the market value as at year end. The gain/loss is recognised as change in fair value of asset within the statement of comprehensive revenue and expense.

	Group		Parent	
	2021 \$	2020 \$	2021 \$	2020 \$
20. Trade and other payables				
Accounts payable	939,055	678,530	131,616	164,662
Accrued expenses	356,857	486,143	1,104	18,933
GST payable	279,077	116,309	-	-
	1,574,989	1,280,982	132,720	183,595

Trade and other payables are reported at their amortised cost.

	Group		Parent	
	2021	2020 (RESTATED)	2021	2020
21. Income in advance	\$	\$	\$	\$
Income in Advance	3,851,409	1,872,827	80,000	162,500
	3,851,409	1,872,827	80,000	162,500

The Trust signed a Grant Funding Agreement with Te Tuapapa Kura Kainga on 25 February 2021. The funds were to provide assistance to an IWI led Collective Housing Project being undertaken by the Trust. \$40,000 was paid upon signing, with additional amounts of \$40,000 each being paid on 31 March 2021 and 30 June 2021. A final payment of \$10,000 is to be paid on 29 November 2021. Of the amounts received as at the 30 June 2021, \$80,000 has been deferred to the 2021-2022 year.

The Trust also signed a Prototype Funding Agreement with Te Puni Kokiri on 31 December 2019 to provide Whanau Ora support in the community. \$100,000 was paid to the Trust when the agreement was signed. A further \$400,000 was payable, once the Business Plan was completed. A Variation to the Funding Agreement was signed on 25 June 2020 and \$65,000 was paid to the Trust. Services were scheduled to start in the 2020/2021 year and of the funds received \$162,500 were deferred to the 2021 year.

Income in Advance relate to Exchange Revenues as per Note 13.

22. Reclassification of Reserves to Provisions for Uri Grants, Raukawa Whanau Whanui and Future Projects

Provisions for grants are recognised when RST has formally approved that portion of their RIDL dividend to be applied to such grants. The amount that is approved on an annual basis is recognised as a revenue receipt with a corresponding recognition of an expense within the Statement of Comprehensive Revenue and Expense. Amounts held as provisions are distributed as cash, upon approval of eligible applications.

	2020 (RESTATED)	ADDITIONS	DISBURSED	2021
	\$	\$	\$	\$
Education Grants	67,600	105,000	(92,650)	79,950
Kaumatua Grants	106,791	115,000	(106,791)	115,000
Discretionary Grants	72,957	17,363	(1,200)	89,120
Marae Grants	1,289,182	550,000	(259,422)	1,579,760
Sports Grants	14,938	-	(8,239)	6,699
Future Projects	286,615	47,271	-	333,886
Raukawa Whanau Whanui	324,000	-	-	324,000
Uri Projects	110,473	-	-	110,473
	2,272,556	834,634	(468,302)	2,638,888

Refer to Note 101 for details of prior year restatement.

23. Correction of prior period classification error: Reclassification of Reserves to Provisions for Uri Grants, Raukawa Whanau Whanui and Future Projects

Funds amounting to \$1,235,008 have been reclassified from Reserves to Provisions for Uri Grants, Raukawa Whanau Whanui and Future Projects as these were incorrectly classified in the prior year.

30/06/2020	ORIGINAL	RECLASSIFIED	RESTATED
	\$	\$	\$
Reserves	64,001,249	(1,235,008)	62,766,241
Accounts payable	785,328	(106,791)	678,537
Income in Advance	2,803,584	(930,757)	1,872,827
	67,590,161	(2,272,556)	65,317,605
	-	2,272,556	2,272,556

Uri Grants, Future Projects and Raukawa Whanau Whanui

The funds for Future Projects are surplus to some completed projects where the donors have agreed for them to be retained and utilised by RCT for various new future projects.

	Group		Parent	
	2021	2020	2021	2020
	\$	\$	\$	\$
24. Related parties				
Investment in subsidiaries				
Raukawa Iwi Development Limited	-	-	91,756,441	90,756,441
	-	-	91,756,441	90,756,441

All subsidiaries are 100% owned or controlled by the Group (2020: 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 (2020: Nil).

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

	2021		2020	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
	\$	\$	\$	\$
Related parties Cont.				
Parent transactions with related parties				
(a) Subsidiaries				
Raukawa Charitable Trust				
Corporate services charges	(361,782)	(40,857)	(373,652)	(34,103)
Related party advance	-	(110,911)	-	(110,911)
Raukawa Iwi Development Limited				
Dividend	650,323	-	564,603	-
Related party advance	-	1,527,872	-	1,641,679
Raukawa Asset Holding Company Limited				
Related party advance	-	-	-	75,000
Raukawa Settlement Trust Limited				
Related party advance	-	-	-	-
Total Related party advances		1,527,872		1,716,679
(b) Governance				
Trustee remuneration	(183,824)	-	(212,116)	-
Group transactions with related parties				
(a) Governance				
Trustee and director remuneration	(418,457)	-	(510,953)	-
(b) Key management personnel				
Salaries, wages and other employment benefits	(946,974)	-	(988,687)	-
Full Time Equivalent Personnel	9		9	
Koau Capital Partners - investment management	(180,000)	(18,400)	(180,000)	(18,400)

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 (2020: Nil).

Koau Capital Partners Limited are considered a related party as they provide key management functions to RIDL. Koau Capital Partners Limited are also the manager of investees Waitaha Property Rebuild Fund LP and Hāpai Commercial Property Limited Partnership.

The group has a 12.5% interest in CNI Iwi Holdings Limited which allows for two Directors of the RIDL board to also represent the Raukawa Iwi as Directors on CNI Iwi Holdings Limited. Refer to note 26, CNI Iwi Collective Settlement for detail on RIDL's interest in the settlement assets under the trust of CNI Iwi Holdings Limited.

The Group's interests in associates as are related parties. Transactions with these entities are disclosed in note 17.

25. Contingent Asset

At balance date, the Group was involved in a legal proceeding seeking claim on an asset that is currently not recognised. As the outcome of these proceeding is currently unclear, the Group was unable to quantify the total value of the potential asset.

26. CNI Iwi Collective Settlement

Raukawa is a beneficiary of the CNI Iwi Collective Settlement Act 2008. Under this Act, the group has the right to receive a shared land asset and dividends from the CNI Iwi Holdings Trust arising from income earned from the land over that period, as and when declared while it negotiates with other iwi through the Mana Whenua process over ownership of specific land titles. RIDL estimates its entitlement to dividends until 2044 to be \$32.42m (2020: \$35.02m) using forecast rental income earned from forestry rights on land titles discounted at a rate of 6.45% (2020: 6.45%). In 2044, title to any specific land titles the group receives from negotiations will pass to Raukawa and it will continue to be entitled to all future income from these lands. The assets have nil value in balance sheet as being received for no consideration, due to them having been received for no consideration, and are measured at cost (nil value).

27. Commitments

Further Capital commitments as at 30 June 2021

	TOTAL COMMITMENTS	REMAINING COMMITMENTS (AT 30 JUNE 2021)
	\$	\$
Direct Capital	3,000,000	2,457,324
Hāpai Commercial Property LP	34,274,510	7,457,202
Hāpai Development LP	7,500,000	7,500,000
Hāpai Housing LP	7,500,000	6,386,719
Movac Fund 5 LP	3,000,000	2,617,558
Pencarrow V Investment Fund LP	3,000,000	1,200,000
Pioneer Capital Partners IV LP	1,000,000	987,082
Pioneer Capital Private Debt I LP	2,000,000	1,749,874
Pūainuku Pastures	7,000,274	-
Te Pūia Tāpapa LP	10,000,000	7,124,947
Total	78,274,784	37,480,706

28. Financial Instruments

	Fair Value through Other Comprehensive Income	Asset held at amortised cost	TOTAL
	\$	\$	\$
Financial Assets			
As at 30 June 2021			
Trade and other receivables	-	2,786,282	2,786,282
Cash and cash equivalents	-	4,938,154	4,938,154
Term deposit	-	21,176,261	21,176,261
Other investments	65,739,515	-	65,739,515
	65,739,515	28,900,697	94,640,212
As at 30 June 2020			
Trade and other receivables	-	2,001,818	2,001,818
Cash and cash equivalents	-	4,483,855	4,483,855
Term deposit	-	35,722,607	35,722,607
Other investments	50,754,182	-	50,754,182
	50,754,182	42,208,280	92,962,462
Financial Liabilities			
As at 30 June 2021			
Trade and other payables	-	1,222,848	1,222,848
Payable to related parties	-	18,400	18,400
	-	1,241,248	1,241,248
As at 30 June 2020			
Trade and other payables	-	1,247,203	1,247,203
Payable to related parties	-	18,400	18,400
	-	1,265,603	1,265,603

29. Subsequent Events

Land development work ongoing at a commercial property at Tokoroa Main Road at year end.

Capital Calls after balance date	\$
Hāpai Development LP	190,909
Movac Fund 5 LP	93,548
Pūainuku Vines LP	1,541,206
Pūai Tangaroa LP	325,000
Total	2,150,663

30. Covid 19

Covid-19 has caused disruption to economies, markets and asset values. It is unclear what the long term result will be. However, the short term impact of the New Zealand (and overseas) policy response appears to be upward pressure on yield and risk investment assets including property and listed markets. The impact that Covid-19 had on other investments and Investment property assets is inherent in their valuations, which were fair valued on market-based valuation methods using information available at 30 June 2021. Covid-19 did not have an impact on Investments in associates, whose underlying assets continued to support the carrying value in the group.

In the 2021 financial year, the Group has not been materially affected by COVID-19. All funding streams remained intact and the Group's liabilities have been met as they fall due.

Raukawa Settlement Trust Independent auditor's report



To the Trustees of Raukawa Settlement Trust

Our opinion

In our opinion, the accompanying financial statements of Raukawa Settlement Trust (the Trust) and the consolidated financial statements of the Trust, including its subsidiaries (the Group), present fairly, in all material respects, the financial position of the Trust and the Group as at 30 June 2021, their financial performance and their cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

What we have audited

The Trust and Group's consolidated financial statements comprise:

- the statement of financial position as at 30 June 2021;
- the statement of comprehensive revenue and expense for the year then ended;
- the statement of changes in net assets/equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the consolidated financial statements, which include a statement of accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the consolidated financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information not yet received, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the Trustees and use our professional judgement to determine the appropriate action to take.

Responsibilities of the Trustees for the consolidated financial statements

The Trustees are responsible, on behalf of the Trust, for the preparation and fair presentation of the consolidated financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as the Trustees determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Trustees are responsible for assessing the Trust and Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust and Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial statements

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

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at:

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

This description forms part of our auditor's report.

Who we report to

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an 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 Trust and the Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

The engagement partner on the audit resulting in this independent auditor's report is Matthew White. For and on behalf of:



Chartered Accountants 1 November 2021
Hamilton

Raukawa
Charitable Trust
**Financial
Statements**

FOR THE YEAR ENDED 30 JUNE 2021

ENTITY INFORMATION	103
STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE	104
STATEMENT OF FINANCIAL POSITION	105
STATEMENT OF CHANGES IN NET ASSETS/EQUITY	106
STATEMENT OF CASH FLOWS	107
STATEMENT OF ACCOUNTING POLICIES	108
NOTES TO THE FINANCIAL STATEMENTS	109
AUDITOR'S REPORT	118

As at 30 June 2021

Entity Information

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

PWC
PO Box 191
Hamilton 3240

Bankers

Westpac



Vanessa Eparaima
(Chairman)



Marina Hireme



Paraone Gloyne



Debbie Davies



Cheryl Pakuru

Raukawa Charitable Trust

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2021

	NOTE	2021 \$	2020 \$
Revenue			
Contract & project revenue	5	5,450,316	3,567,733
Grants, koha and donations	6	4,188,149	3,068,793
Other revenue	7	533,391	569,125
Total Revenue		10,171,856	7,205,651
Expenses			
Operating expenses	8	8,704,629	6,528,841
Administration expenses	9	199,624	79,715
Marae expenses - Provincial growth fund	10	419,832	-
Uri grants	11	791,259	543,658
Total Expenses		10,115,344	7,152,214
Net surplus for the year		56,512	53,437
Total comprehensive revenue and expense for the year		56,512	53,437


Raukawa Charitable Trust


Statement of Financial Position

As at 30 June 2021

	NOTE	2021	2020
		\$	(RESTATED) \$
Assets			
Current assets			
Cash and bank balances	12	1,476,792	866,232
Short term deposits	12	8,133,163	4,781,820
Trade and other receivables	13	377,007	625,542
Total current assets		9,986,962	6,273,594
Non-current assets			
Advances to related parties	18	3,032,144	3,547,797
Property, plant and equipment	14	714,744	679,986
Total Non-current assets		3,746,888	4,227,783
Total Assets		13,733,850	10,501,377
Liabilities			
Current liabilities			
Trade and other payables	15	1,116,515	590,883
Employee entitlements		344,438	315,671
Income in advance	16	4,828,661	2,573,432
Provisions for Uri Grants, Future Projects and Raukawa Whanau Whanui	17	2,638,888	2,272,556
Total Current liabilities		8,928,502	5,752,542
Total Liabilities		8,928,502	5,752,542
Net assets		4,805,349	4,748,837
Equity		4,805,349	4,748,837

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


Trustee


Trustee

Date: **29 October 2021**

Raukawa Charitable Trust Statement of Changes in Net Assets/Equity

For the year ended 30 June 2021

	NOTE	ACCUMULATED REVENUE AND EXPENSE \$	TOTAL NET ASSETS/EQUITY \$
Opening balance 1 July 2020		4,748,837	4,748,837
Total comprehensive revenue and expense		56,512	56,512
Closing balance 30 June 2021		4,805,349	4,805,349
<hr/>			
Opening balance 1 July 2019		5,930,408	5,930,408
Total comprehensive revenue and expense		53,437	53,437
Impact of correction of classifications	20	(1,235,008)	(1,235,008)
Closing balance 30 June 2020		4,748,837	4,748,837

Raukawa Charitable Trust

Statement of Cash Flows

For the year ended 30 June 2021

	NOTE	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from operations		12,994,260	8,510,994
Receipts from interest		110,856	123,123
Payments to suppliers and employees		(9,609,707)	(7,091,919)
GST Received		201,644	-
Total cash flows from operating activities		3,697,053	1,542,198
Cash flows from investing activities			
Term deposits maturing		4,781,820	559,812
Purchase of property, plant & equipment		(250,805)	(120,032)
Purchase of term deposits		(8,133,163)	(1,575,488)
Loans advanced/(repaid) to related parties		515,653	(406,198)
Total Cash flows from investing activities		(3,086,495)	(1,541,906)
Cash flows from financing activities			
Loans advanced/repaid to/from related parties		-	-
Total Cash flows from investing activities		-	-
Net Increase/(Decrease) in Cash and Cash Equivalents		610,560	292
Cash Balances			
Cash and cash equivalents at beginning of the year	12	866,232	865,941
Cash and cash equivalents at end of the year	12	1,476,792	866,232
Net change in cash for the year		610,560	292

Raukawa Charitable Trust

Statement of Accounting Policies

For the year ended 30 June 2021

1. Reporting entity

The financial statements presented are for Raukawa Charitable Trust (RCT), for the year ended 30 June 2021. 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.

During the year, management made a revision decision on PPE to reflect the useful lives of all assets effective from 1 July 2020. Therefore, the depreciation has been changed for majority of the assets and resulted in additional depreciation of \$20,081.88.

4. Employee Benefit Policy

(i) Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(ii) Long-term employee benefits

The Group's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value. Re-measurements are recognised in surplus or deficit in the period in which they arise.

Raukawa Charitable Trust

Note to the Financial Statements

For the year ended 30 June 2021

	NOTE	2021	2020
		\$	\$
5. Contract & project revenue			
Exchange revenues		5,270,316	3,392,733
Non-exchange revenues		180,000	175,000
		5,450,316	3,567,733

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.

		\$	\$
6. Grants, koha and donations			
Grants		1,126,969	330,717
Donation from Raukawa Iwi Development Limited	18	3,054,677	2,735,396
Other koha and donations		6,503	2,680
		4,188,149	3,068,793

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.

		\$	\$
7. Other revenue			
Interest income		87,037	119,258
Corporate service charges	18	446,354	449,867
		533,391	569,125

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

	NOTE	2021 \$	2020 \$
8. Operating expenses			
Communications		326,570	291,575
Depreciation	14(a)	216,047	72,464
Facilities		477,349	498,994
Governance		92,314	80,964
Other expenses		282,976	373,777
Project expenses		643,868	235,894
Personnel costs		5,507,529	4,261,608
Specialist advice		688,506	352,071
Travel		469,469	361,495
		8,704,629	6,528,841
9. Administration expenses			
Administration		170,941	57,953
Accountancy fees		10,908	5,139
Audit fees		17,775	16,623
		199,624	79,715
10. Marae expenses - Provincial growth fund			
Nga Wahi Tuturu- Raukawa Marae Renovation Project		419,832	-

RCT was granted \$1,259,392 from the Provincial Growth Fund for the Nga Wahi Tuturu - Raukawa Marae Renovation Project. The grant is to renovate an initial cluster of 8 marae over a 24 month period. From an initial payment of \$626,696 an amount of \$ 419,832 has been expended and the balance of this payment has been carried forward as Income in Advance.

	2021	2020
	\$	\$
11. Uri Grants		
Education Grants	92,650	68,000
Kaumatua Grants	106,791	105,054
Discretionary Grants	1,200	-
Marae Grants	259,422	368,442
Sports Grants	8,239	2,162
	468,302	543,658
Uri Grants Reserve	322,957	-
	791,259	543,658

Uri Grants represent the amount of grants paid out to applicants from the amounts approved by RIDL. Uri Grants Reserve represents the amount of the RIDL grants that were not applied for during the year and therefore are carried forward to the new year in the provision accounts.

	\$	\$
12. Cash and bank balances		
Westpac bank	1,470,204	866,232
Petty cash	6,588	-
Cash and bank balances	1,476,792	866,232
Short term deposits	8,133,163	4,781,820
	9,609,955	5,648,052

Petty Cash and bank balances comprise cash and call accounts and other deposits held with financial institutions with original maturity dates less than 3 months. Short term deposits include all cash investments with maturities between 3 and 12 months.

	\$	\$
13. Trade and other receivables		
Accounts receivable - exchange revenue	368,104	589,895
Accrued interest	8,903	32,722
Prepayments	-	2,925
	377,007	625,542

Trade and other receivables more than 90 days overdue are Nil (2020: Nil). There is no doubtful debt provision (2020: Nil) and the Trust is not exposed to any other significant credit risks (2020: Nil).

14. Property, plant and equipment

	BUILDING IMPROVEMENTS	PLANT & EQUIPMENT	MOTOR VEHICLES	OFFICE FURNITURE & EQUIPMENT	TOTAL
Cost	\$	\$	\$	\$	\$
Balance at 1 Jul 2020	62,223	22,809	48,119	1,064,417	1,197,568
Additions	125,247	-	18,667	106,890	250,804
Disposals	-	(7,319)	(28,989)	(90,399)	(126,707)
Balance at 30 Jun 2021	187,470	15,490	37,797	1,080,908	1,321,665
Balance at 1 Jul 2019	27,919	22,809	48,119	978,689	1,077,536
Additions	34,304	-	-	85,728	120,032
Balance at 30 Jun 2020	62,223	22,809	48,119	1,064,417	1,197,568
Accumulated depreciation					
Balance at 1 Jul 2020	16,948	16,624	33,011	450,999	517,582
Depreciation expense	9,279	1,080	3,350	195,881	209,591
Disposals	-	(6,535)	(28,989)	(84,726)	(120,250)
Balance at 30 Jun 2021	26,227	11,169	7,372	562,154	606,922
Balance at 1 Jul 2019	15,316	15,680	31,332	382,790	445,118
Depreciation expense	1,632	944	1,679	68,209	72,464
Balance at 30 Jun 2020	16,948	16,624	33,011	450,999	517,582
Carrying value at 30 Jun 2021	161,243	4,321	30,425	518,755	714,744
Carrying value at 30 Jun 2020	45,275	6,185	15,108	613,418	679,986

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

Buildings	10-20% of Carrying Value
Plant & equipment	20-25% of Carrying Value
Motor vehicles	10-33% of Carrying Value
Office furniture & equipment	20-50% of Carrying Value

14(a).

There was a loss on disposal of assets of \$6,457 (\$126,707-\$120,250). This was in addition to depreciation of \$209,591 giving a total depreciation expense of \$ 216,047.

	2021	2020 <i>(RESTATED)</i>
	\$	\$
15. Trade and other payables		
Accounts payable	621,812	372,922
Accrued expenses	162,568	102,103
GST payable	264,186	115,858
PAYE payable	67,949	-
	1,116,515	590,883

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

Refer to Note 20 for details of prior year restatement.

	\$	\$
16. Income in Advance		
Service Contracts Paid in Advance	3,733,591	1,695,652
Internal Funding Surpluses	1,095,070	877,780
	4,828,661	2,573,432

Service Contracts Paid in Advance relate to Exchange Revenues as per Note 5, and Internal Funding not yet applied relates to RIDL dividends for specific projects that have not yet commenced.

Refer to Note 20 for details of prior year restatement.

17. Reclassification of Reserves to Provisions for Uri Grants, Raukawa Whanau Whanui and Future Projects

Provisions for grants are recognised when RST has formally approved that portion of their RIDL dividend to be applied to such grants. The amount that is approved on an annual basis is recognised as a revenue receipt with a corresponding recognition of an expense within the Statement of Comprehensive Revenue and Expense. Amounts held as provisions are distributed as cash, upon approval of eligible applications.

	2020 <i>(RESTATED)</i>	ADDITIONS	DISBURSED	2021
	\$	\$	\$	\$
Education Grants	67,600	105,000	(92,650)	79,950
Kaumatua Grants	106,791	115,000	(106,791)	115,000
Discretionary Grants	72,957	17,363	(1,200)	89,120
Marae Grants	1,289,182	550,000	(259,422)	1,579,760
Sports Grants	14,938	-	(8,239)	6,699
Future Projects	286,615	47,271	-	333,886
Raukawa Whanau Whanui	324,000	-	-	324,000
Uri Projects	110,473	-	-	110,473
	2,272,556	834,634	(468,302)	2,638,888

Refer to Note 20 for details of prior year restatement.

18. Related parties

	2021		2020	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
(a) Parent				
Raukawa Settlement Trust				
<i>Current</i>				
Corporate services charges	361,782	40,857	373,852	34,103
<i>Non-Current</i>				
Related party advance	-	110,911	-	110,911
(b) Other subsidiaries of the same group				
Raukawa Iwi Development Limited				
<i>Current</i>				
Donation	3,054,677	-	2,735,396	-
Corporate services charges	84,572	-	76,015	-
Lease and rental expenses	(222,367)	-	(218,207)	-
<i>Non-Current</i>				
Related party advance	-	1,121,233	-	1,636,886
Raukawa Asset Holding Company Limited				
<i>Non-Current</i>				
Related party advance	-	1,800,000	-	1,800,000
Total Related party advances	-	3,032,144	-	3,547,797
(c) Governance				
Trustee remuneration	(67,300)	-	(65,337)	-
(d) Key management personnel				
Salaries, wages and other employment benefits	(946,974)	-	(988,687)	-
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 (2020: Nil).

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.

19. Commitments	2021	2020
	\$	\$
Operating leases		
Less than one year	335,640	182,793
Between one and five years	1,229,140	847,108
Five years or longer	509,162	635,331
	2,073,942	1,665,232

Operating lease commitments relate to the lease of Leith Place premises from Raukawa Iwi Development Limited for a term of 10 years with one right of renewal for a further 23 years excluded from the commitment above. They also included the leases of the premises at Mannering Street - 5 year renewal, Mutu Street Te Awamutu - 5 year renewal, Railside Matamata - annual renewal, and Alexandra Street Hamilton - 3 year renewal.

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.

20. Correction of prior period classification error: Reclassification of Reserves to Provisions for Uri Grants, Raukawa Whanau Whanui and Future Projects

Funds amounting to \$1,235,008 have been reclassified from Reserves to Provisions for Uri Grants, Raukawa Whanau Whanui and Future Projects as these were incorrectly classified in the prior year.

	ORIGINAL	RECLASSIFIED	Restated
	\$	\$	\$
30 June 2020			
Reserves	5,983,845	(1,235,008)	4,748,837
Accounts payable	479,713	(106,791)	372,922
Income in Advance	3,504,188	(930,757)	2,573,431
	9,967,746	(2,272,556)	7,695,190
Uri Grants, Future Projects and Raukawa Whanau Whanui	-	2,272,556	2,272,556

The funds for Future Projects are surplus to some completed projects where the donors have agreed for them to be retained and utilised by RCT for various new future projects

21. Subsequent events

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

22. COVID 19

The outbreak of Covid-19 and the subsequent restrictions imposed by the New Zealand Government have caused disruption to businesses and economic activity across New Zealand. Raukawa Charitable Trust continued to perform services despite any restrictions, although this may have meant that delivery was sometimes deferred. During this period the Trust has not suffered any material impact on its financial statements or control environment. Revenues have not been impaired and fundings have remained intact and all contract obligations have been fulfilled.

23. Financial Instruments

<i>Financial Assets</i>	AMORTISED COST	TOTAL
As at 30 June 2021	\$	\$
Trade and other receivables	377,007	377,007
Cash and cash equivalents	1,476,792	1,476,792
Term deposit	8,133,163	8,133,163
Related Party Advances	3,032,144	3,032,144
	13,019,107	13,019,107
As at 30 June 2020		
Trade and other receivables	622,617	622,617
Cash and cash equivalents	866,232	866,232
Term deposit	4,781,820	4,781,820
Related Party Advances	3,547,797	3,547,797
	9,818,465	9,818,465
<i>Financial liabilities</i>		
As at 30 June 2021		
Trade and other payables	784,380	784,380
	784,380	784,380
As at 30 June 2020		
Trade and other payables	475,025	475,025
	475,025	475,025

Raukawa Charitable Trust Independent auditor's report



To the Trustees of Raukawa Charitable Trust

Our opinion

In our opinion, the accompanying financial statements of Raukawa Charitable Trust (the Trust), present fairly, in all material respects, the financial position of the Trust as at 30 June 2021, its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

What we have audited

The Trust's financial statements comprise:

- the statement of financial position as at 30 June 2021;
- the statement of comprehensive revenue and expense for the year then ended;
- the statement of changes in net assets/equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a statement of accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

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

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

Responsibilities of the Trustees for the financial statements

The Trustees are responsible, on behalf of the Trust, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are 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 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) and ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at:

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

This description forms part of our auditor's report.

Who we report to

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an 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 Trust and the Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

The engagement partner on the audit resulting in this independent auditor's report is Matthew White. For and on behalf of:



Chartered Accountants 1 November 2021

Hamilton

July 2020 - June 2021

Trustee Payments: Governance Fees & Travel

► Raukawa Settlement Trust

Trustee	RST BOARD ATTENDANCE	RST OTHER ATTENDANCE	RST HONORARIUM (PAYMENTS)	RST EXECUTIVE COSTS (PAYMENTS)	TOTAL GROSS \$	TRAVEL \$	PAYE \$	NET \$
Lance Apaapa	1				700.00	-	231.00	469.00
Debbie Davies *	3	3			2,700.00	482.76	891.00	2,291.76
Vanessa Eparaima	-	-	12	12	159,999.96	-	52,799.88	107,200.08
Paraone Gloyne	2	1	-	-	1,600.00	225.72	550.24	1,275.48
Nachelle Griffiths	5	-	-	-	3,200.00	210.88	1,056.00	2,354.88
Gail Hamilton***	3	1	-	-	2,000.00	267.96	660.00	1,607.96
Marina Hireme**	5	2	-	-	3,600.00	247.66	1,188.00	2,659.66
Marion Hohepa	4	1			2,700.00	431.10	847.53	2,283.57
Connie Hui***	1	-	-	-	700.00		231.00	469.00
Bernice Kaponga****	1	-	-	-	700.00	39.36	231.00	508.36
Richard Jefferies	1	-	-	-	400.00	0.00	60.00	460.00
Rina Lawson	5	1	-	-	3,400.00	110.20	1,050.26	2,459.94
Rachel O'Connor***	2	-	-	-	1,400.00	-	462.00	938.00
Steven Oxenham	5	-	-	-	3,200.00	283.64	1,056.00	2,427.64
Cheryl Pakuru	5				3,200.00	-	1,056.00	2,144.00
Gaylene Roberts***	3	1	-	-	2,000.00	272.08	660.00	1,612.08
Phillipa Tapu****	1	-	-	-	700.00	82.00	231.00	551.00
Juanita Temarama	5	1	-	-	3,400.00	107.24	1,122.00	2,385.24
Grant Thompson****	2	-	-	-	1,400.00	75.44	462.00	1,013.44
	54	11	12	12	196,999.96	2,836.04	64,844.91	135,111.09

RST Other: *Audit Committee huis - 8/10, 16/10/20

** Graeme Dingle Awards 22/10/20

AGM 5/12/20

*** Finished Dec 2020

**** Started Dec 2020

► Raukawa Charitable Trust

Trustee	RCT BOARD	RCT SUB HUIS	RCT HONORARIUM ¹	TOTAL GROSS \$	TRAVEL \$	PAYE \$	NET \$
Debbie Davies**	2	2	5	4,725.00	767.06	1,559.25	3,932.81
Vanessa Eparaima			12	37,000.00	-	12,210.00	24,790.00
Paraone Gloyne*			12	13,625.00	452.64	4,685.60	9,392.04
Marina Hireme**	2	2	5	4,725.00	561.66	1,559.25	3,727.41
Cheryl Pakuru**	2	2	5	4,725.00	452.64	1,559.25	3,618.39
	6	6	39	64,800.00	2,234.00	21,573.35	45,460.65

Includes attendance to: The Lever Room Conference 1/10/2020.
Includes attendance to: JMA hui - 2/10/2020

* Part year - Deputy Chair for RCT - July 2020 - Jan 2021, Shared Monthly Honaraium Fee - February 2021 - June 2021
** Shared Deputy Chair Monthly Honaraium Fee - February 2021 - June 2021

¹ Debbie Davies, Marina Hireme and Cheryl Pakuru all shared the Deputy Chair Honorarium fee - Feb 2021 - June 2021, Paraone Gloyne received part year fee for Deputy Chair – July 2020 – Jan 2021, and then shared Deputy Chair Honorarium Fee – Feb 2021 – June 2021.







Te Poari Matua o Raukawa

Raukawa Settlement Trust

1-11 Raukawa Way,
Tokoroa Private Bag 8, Tokoroa 3444

www.raukawa.org.nz