

2021 – 2022

Annual Report



RAUKAWA

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
Titīraupenga
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

Our feature landscape this year is Te Wairere. This waterfall marks the north-eastern boundary of our rohe and is home to stunning and historical landmarks that carve out our stories of creation. Te Wairere rushes over the Kaimai Range and looks over a spectacular view of our rohe and its borders between our many whanaunga. Looking out from the pinnacle of the falls we have a view of Maungatautari as it seems to suspend itself above the morning mist. We are reminded of the journey of Rakataura and Kahukeke as they came from the west beyond Maungatautari. It was on this journey that Kahukeke fell ill and eventually passed away, her husband Rakataura then went on to name a number of sites in memory of his late wife. One of those sites was a maunga to the north of our pouwhenua named Te Aroha, derived from the saying, “te aroha ki uta, ki tai” commemorating the enduring love of Rakataura and Kahukeke.

Returning back to the mountain range we remember the story of the brothers Pūkenga and Āhuru who connect us with our distant relatives from Tauranga Moana. The two brothers were closely connected however they began their own lives as they grew apart. Pūkenga took a liking to the bounties of the ocean and Āhuru to the bounties inland. Their gathering at the range would be immortalised with the phrase, “kia kai mai tāua.” This alluding to a hākari the brothers had before separating and establishing themselves in their respective areas. The phrase was shortened and attached to the paemaunga which we now call the Kaimai. Āhuru would then go on to be the eponymous ancestor of one of our prominent hapū here in Raukawa, Ngāti Āhuru affiliate to Ngātira, Mangakaretū and Whakaaratamaiti marae.

These mountains and waterways not only carry stories of love and loss, brotherhood and kai but they also draw to conclusion one of the greatest journeys and stories we have in our iwi. The journey of Māhinaarangi who carried Raukawa from Kahotea in the east and gave birth to him in this unique part of our takiwā. The event was commemorated by the naming of many sites, such as Whenua-ā-kura and Te Poipoitanga o Raukawa now known as the small township of Te Poi.

These landmarks tell our stories and solidify our historical footprint across the whenua. We share these stories with our close and distant whanaunga on the borders of our tribal region. Te Wairere stands today as the tallest waterfall in the North Island and with its great stature comes a richness in resource and history.

Rārangi Upoko

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He Pūrongo



Kaunihera Kaumātua Report

He hōnore, he korōria ki te atua. He maungārongo ki te whenua. He whakaaro pai ki ngā tāngata katoa. E moe atu rā koutou ngā wehi o te pō kua hinga mai rā i roto i a tātou o Raukawa. Tāpirihia atu rā koutou ki te kaunihera i te rangi e manaaki nei, e arahi tonu nei i a mātou te hunga ora kia tutuki pai katoa ngā mahi. Hei oranga mō te iwi, hei oranga mō ngā whakatupuranga o āpōpō, mauri ora.

Our small, but very active rōpū who make up the Kaunihera Kaumātua, continues to be involved in assisting and supporting the broad range of mahi that our iwi organisation undertakes. It has been another busy year, from strengthening relationships with our local community, site blessings to providing cultural advice to our organisation. I do note, that there is a gradual drive to explore what Raukawatanga is, a concept and idea that had been denied to many past generations. The gradual seeds of alignment are starting to sprout in a way that had always been the true desire of those tūpuna who led the waka through the storms of Treaty settlement. Now we can continue to paddle with strength and integrity to a future that is truly for Raukawa, by Raukawa.

Since 2012, our settlement has now been well and truly signed off and our management systems are operating smoothly. However, there are still many challenges ahead for our iwi. We need to continue to keep private, local, regional and Crown entities accountable, whether it is in relation to the impact they have on our whenua and waterways, or the level and quality of meaningful engagement that they have with Raukawa.

Reflecting back over the 2021-22 period, there were many challenges that came with the ever-changing Covid-19 alert levels throughout the year. Despite this, our kaumātua have covered a number of blessings, given cultural advice for the many initiatives Raukawa has been involved in and finally we have been able to provide cultural support when needed.

Our kaumātua were called on this year for blessings of many venues and kaupapa throughout our rohe. The ope kaumātua carried out blessings in Putāruru, Tokoroa, Tīrau, Matamata and in the further reaches of our rohe. These included clearing and preparing construction sites, buildings, bridges, farms and other various sites. We worked with our organisation, uri, regional council and in some cases bordering iwi to carry out these blessings and uphold the mana and tapu of Raukawa at these kaupapa.

In the area of cultural support our kaumātua have been readily available for kaupapa such as the monthly pōwhiri for new staff members as well as the odd pōwhiri on special occasions. We assisted in hosting the Waikato River Authority annual general meeting and supported our cultural team in the



Kaumātua celebrating the launch of Te Arohiohi fresh water management framework with our environment team



Ruthana Begbie provides guidance at environment hui



Te Hāpuku Rikiriki also providing āwhina and guidance to our kaimahi



Kaumātua and cultural growth team launch Ngā Kura o Tūa Whakarere exhibition, Te Awanui Museum



Te Hāpuku Rikiriki, Kataraina Hodge and Poihaere Barrett enjoy the 2022 Raukawa Staff Awards



Te Hāpuku Rikiriki welcoming manūchiri into Te Whare o Raukawa



Kaumātua march proudly at the annual Kaumātua Games

signing of an education collaboration between Raukawa, Ngāti Tūwharetoa, Waikato-Tainui and the Ministry of Education. The education collaboration was a particular highlight and took place at Waihi Marae hosted by Te Ariki Tumu Te Heuheu Tukino VIII.

We were able to provide cultural advice and counsel on the development of multiple programmes and projects. This included the establishment of a cultural values assessment strategy that we have implemented on numerous occasions. Our cultural support and assistance is not only offered to our kaimahi but also to our iwi partners on behalf of Raukawa such as the South Waikato District Council (SWDC), Government departments, our mandated marae and other external groupings.

This is but a snippet of the mahi that has been achieved by our Kaunihera Kaumātua and we will continue to support Raukawa in similar ways moving forward so that we can continue to paddle our waka with strength and integrity.

I runga i ērā whakaaro, ki konei mātou mihi atu ai. Kia tau ngā manaakitanga o te runga rawa ki runga i a koutou katoa. Tēnā koutou, tēnā tātou katoa.

Nā Ruthana Begbie
Raukawa Kaumātua on behalf of the Kaunihera Kaumātua



2021-22 Annual Report

Raukawa Settlement Trust

He Pūrongo



Raukawa Settlement Trust Chairperson's Report

Kia whakamānawatia te wāhi ngaro, ōna tini manaakitanga me rātou mā kua tōia atu i te au kukume tangata ki te pō i te tau kua huri. Me ngā whakaaro nui ki te whare kāhui ariki, paimārire. Ko te ao ki a tātou e takahi nei i ngā tapuwae o ngā mātua tūpuna ki te ara o manako nui, o manako roa. Kei te iwi tēnei ka mihi tēnā tātou katoa.

It gives me great pleasure to introduce our annual report for the year ending June 2022.

It has been a year of further growth and performance, despite the need to continue to manage further disruptions and uncertainty because of Covid-19, as we have transitioned into what is a new normal in dealing with the pandemic.

I want to thank our kaimahi across our iwi for their diligence and adaptability which has ensured we have continued to support our iwi and whānau, and others across our community with the various support and services we provide. This included our partnership with the South Waikato Pacific Islands Community Services (SWPICS) and the Waikato District Health Board (WDHB) in September which

led to the opening of Te Whare Rongoa Āraimate (community vaccine centre) in Tokoroa, as well as continuing to offer Covid-19 testing.

As I write this report, the country and the world are experiencing significant financial pressures, with inflation hitting highs not seen in more than 30 years here in Aotearoa, and a cost of living crisis driven by local and international issues.

This situation will require a belt tightening and a greater focus on how we can help and target those most in need among our people who have the least ability to absorb this increase in costs and impact on households that an economic downturn and increased inflation causes.

I want to acknowledge our Tumu Whakarae Maria Te Kanawa for her leadership of our team and support for our board.

There are many highlights that speak to our success which are covered off across this year's report.

This was supported by many highlights which are covered off across this year's report.

They included, in January the welcoming of whakairo onto Whakaaratamaiti Marae as part of the Marae Renovations Project. The event was supported by uri, kaumātua, kaimahi who took part in welcoming the taonga onto the marae.

In April we launched a freshwater management framework called Te Ārohirohi o Raukawa to monitor and assess the health of our many waterways. It is a tool created by Raukawa, for Raukawa that is grounded in our mātauranga and allows us to exercise our kaitiaki obligations in relation to freshwater management.

We also held another kaumātua games at the South Waikato Sport and Events Centre. It is an annual event that brings kaumātua together from all over our rohe to compete with their friends in a day of celebration.

In our post settlement phase of development, we as an iwi have taken careful and considered steps in building first a strong foundation for our iwi development, ensuring separation of the economic and social entities to allow them to focus directly on their key mahi, understanding where we should have a direct presence in supporting our people and communities, and where we should work with partners and others to provide support and services.

I am very proud of the incredible growth and achievement made by our commercial company Raukawa Iwi Development Limited (RIDL), which has been guided by the wisdom and experience of our independent chairperson John Spencer, supported by our commercial manager Koau Capital Partners, and specifically Alex McKinnon and his team. It has been and remains deliberate that we sort out the very best we could attract in the financial and commercial sector to guide

our company. As a result, we have continued to achieve impressive results, a situation reflected in this year's results despite the economic carnage being endured around Aotearoa and the world. This has seen an increase in the value of our assets to almost \$230 million and generated a profit of \$14 million for the last financial year. This is our 10th year or surplus, with the company not experiencing a deficit since our inception. This has allowed the distribution more than \$31 million since we were formed in 2012.

The same care and consideration have been engaged in building and growing social and cultural support for our iwi. We have set about developing an appropriate location and office for our main operations, and in expanding further our health and social supports to better assist where required and to strengthen the services we can provide directly to our people.

I want to acknowledge my trustees for their calm and considered leadership and support which guides our operations and monitors the performance of our business units. We work well as a board, and iwi, and I am very grateful for the wisdom and knowledge which sits around our table.

I want to acknowledge ngā kaumātua, especially Te Hāpuku Munro Rikiriki, Poihaere Barrett and Ruthana Begbie, who have continued to be invaluable support to me as Chair and to our iwi.

Finally, I want to thank our people for them allowing myself and my fellow trustees, the opportunity to serve. Tēnei ka whakaiti, tēnei ka mihi, tēnā koutou katoa.

Nā Kataraina Hodge
 Raukawa Settlement Trust Chairperson

1 JULY 2021 – 30 JUNE 2022
Year in Review



Kaimahi enjoy a day at Te Puia, Rotorua.

Staff Day Out - July 2021

Twice a year, our kaimahi have a staff day out organised by the wellness committee. This year our staff travelled to Rotorua to Te Puia and enjoyed a guided tour of the village along with

a delicious hākari. As always, our staff day out provides a great opportunity for team building, work wellness and a way for our kaimahi to learn a little more about Raukawa history.



Celebrating Cook Islands Language Week.

Cook Islands Language Week - August 2021

August is always an exciting month with the celebration of Cook Islands language week. This week brought a richness of culture to Te Whare o Raukawa with our kaimahi taking part in daily activities, games and competitions.



Akarere Henry, Kataraina Hodge and Kevin Snee at the opening of the Community Vaccination Centre.

Covid-19 Vaccination Centre - September 2021

In September, Raukawa partnered with the SWPICS and the WDHB to open Te Whare Rongoā Āraimate (Community Vaccination Centre) located in Tokoroa. The centre has been key to our wider effort of getting our community vaccinated.



Local businesses, community partners, kaimahi and volunteers celebrate after a long Super Saturday vaccinating our community.

Super Saturday - October 2021

On 16 October, a nationwide vaccination drive took place and was called Super Saturday. The effort by Raukawa and community partners saw a great success in vaccination numbers. This

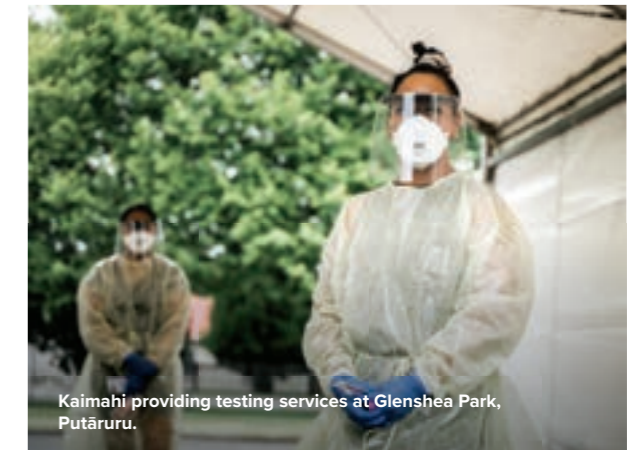
event was ranked 4th in the Waikato region with 571 vaccines administered and over 47% being Māori and Pasifika.



Kai Ora, Māra Kai taurira receiving her planter box and beginning her own garden at home.

Kai Ora, Māra Kai - November 2021

Kai Ora, Māra Kai has been a successful programme that had many intakes throughout the year. It is a means for our iwi to support whānau who were affected directly and indirectly by the impact of Covid-19. In this case whānau were taught how to shop, grow and cook affordable meals on a budget. This was also an avenue for these whānau members to access support provided by the Te Tūāpapa o te Ora programme provided by our health team.



Kaimahi providing testing services at Glenshea Park, Putāruru.

Community Testing Centres - December 2021

We delivered two running testing centres in Putāruru and in Tokoroa. On top of this, we held various pop up stations within the community and continue to test our people in our efforts to battle the ongoing pandemic.



Te Whare Kōrero o Raukawa, Class of 2022.

Te Whare Kōrero o Raukawa - January 2022

Te Whare Kōrero o Raukawa was held online due to Covid-19. Despite this challenge, the event was still successful and our uri were able to take part in

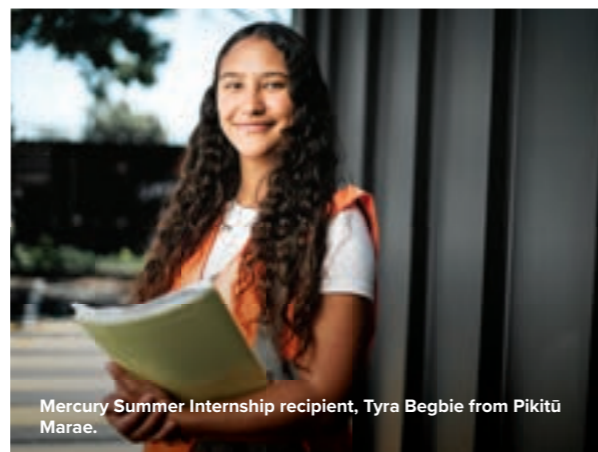
learning more about our tūpuna, mātauranga Raukawa and kōrero tuku iho pertaining to our iwi.



Kaiwhakairo present carvings at Whakaaratamaiti Marae.

Whakairo, Whakaaratamaiti - January 2022

In January, we welcomed whakairo onto Whakaaratamaiti Marae as part of the marae renovations project. The auspicious occasion was attended by uri, kaumātua, kaimahi who all came to see and welcome the beautiful taonga onto the Marae.



Mercury Summer Internship recipient, Tyra Begbie from Pikitū Marae.

Internships - February 2022

Raukawa continue to partner with a number of organisations to provide internship opportunities. The aim is to introduce whānau to some of the exciting mahi that we are involved in and to experience how we work with external agencies.



Kaimahi, Whakawhiti Gage, Donna Deane and Hone Hemara-Wahanui ready to deliver kai packs to kaumātua.

Kaumātua Kai Packs - March 2022

Our health team are proud to be able to help and assist our kaumātua in a number of ways. One of which is through the delivery of kai packs to

our clients and kaumātua. This service is carried out by our health and social services team on a regular basis.



Raukawa uri, whānau and kaimahi with the new freshwater management booklet.

Te Ārohirohi - April 2022

This year we launched a freshwater management framework called Te Ārohirohi o Raukawa that our organisation and uri can use to monitor and assess the health of our waterways. It is a tool created by Raukawa, for Raukawa that is grounded in our mātauranga and allows us to exercise our kaitiaki obligations in the area of freshwater management that reflects a Raukawa worldview.



Our cultural team and kaumātua at Te Awamutu Museum for the launch of our exhibition.

Ngā Kura o Tua Whakarere - April 2022

April also saw the launch of Ngā Kura o Tua Whakarere at the Te Awamutu Museum. The collection of Raukawa taonga that were previously on display in Tokoroa were taken over to Wharepūhanga for the viewing and admiration of our whanaunga in Te Awamutu and surrounding areas.

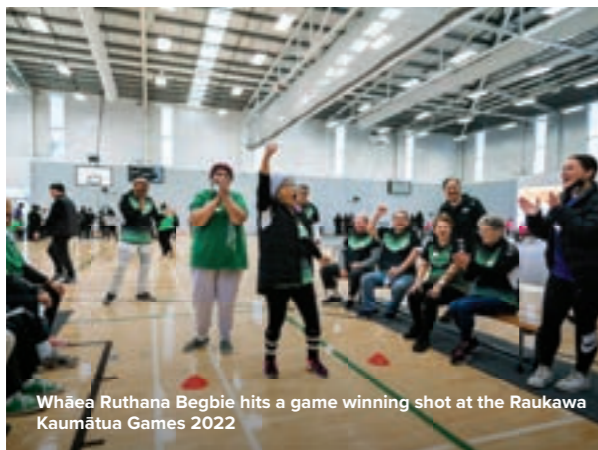


Annette Te Aorere Tunoho, Paraone Gloyne and Ngahuia Kopa record Te Oriori o Raukawa

Te Oriori o Raukawa - May 2022

In May we began the process of recording Te Oriori o Raukawa at Te Wharekura o Ngā Purapura o Te Aroha in Te Awamutu. This is a

12 verse oriori containing the creation stories of Raukawa composed specifically for the purpose of intergenerational transmission of mātauranga.



Whāaea Ruthana Begbie hits a game winning shot at the Raukawa Kaumātua Games 2022

Raukawa Kaumātua Games - May 2022

This year the Raukawa Kaumātua Games were held at the South Waikato Sport and Events Centre. It is an annual event that brings kaumātua together from all over our rohe to compete with their friends in a day of celebration.



Te Wharekura o Te Kaokaoroa o Pātetere perform at Mangakaretū Marae.

Matariki Celebrations - June 2022

June 2022 was the first time Matariki had been recognised as a public holiday. To mark this occasion we partnered with SWDC in holding Matariki celebrations at Mangakaretū Marae. The day was filled with kōrero from kaumātua, performances from our tamariki, mokopuna and finished with a kai.



1 JULY 2021 – 30 JUNE 2022 Raukawa Grants

OVERVIEW

GRANT TYPE	2021-22 BUDGET (\$)	2021-22 ACTUAL (\$)	PROPOSED 2022-23 ALLOCATION (\$)
Marae	561,120	352,072	600,000
Education	105,000	66,850	110,000
Kuia Koroua Wellbeing	115,000	114,635	315,000
Discretionary	25,000	1,029	25,000
Sports	10,000	816	10,000
TOTAL	816,120	535,403	1,060,000

MARAE GRANTS

MARAE	PAID ¹
Aotearoa	0
Mangakaretū	\$25,557.85
Mōkai ² (Pakaketiairi)	\$98,785.20
Ngātira	\$34,611.26
Ōngāroto	0
Ōwairaka (Rāwhitiroa)	0
Paparaamu	\$23,718.40
Parawera	0
Pikitū	0
Rengarenga	0
Ruapeka	\$31,066.44
Tangata ³	\$80,069.86
Tāpapa	\$31,797.40
Ūkaipō	\$26,465.80
Whakaaratamaiti	0
Whakamārama	0
TOTAL	\$352,072.00

¹ At the time of print, 8 marae are yet to complete reporting requirements before allocation of funds.

² Mōkai Marae received two years of funding in this distribution round.

³ Tangata Marae received two years of funding in this distribution round.

EDUCATION GRANTS

LEVEL OF STUDY	PAID
Bachelor Degree	\$47,000 (49 Applicants)
Postgraduate	\$10,500 (8 Applicants)
Masters	\$6,000 (4 Applicants)
Doctorate	\$2,000 (1 Applicants)
Diploma	
Certificate	
Short Course	\$1,350 (4 Applicants)
TOTAL	\$66,850.00 (66 Applicants)

KUIA AND KOROUA WELLBEING GRANTS

TYPE OF RELIEF	NO. APPLICANTS
Dental	36
Eye Treatment	33
Firewood	41
General Practitioner	86
Hearing Treatment	14
Heating	55
Mobility Equipment	2
Pharmacy Prescriptions	88
Podiatry	7
Ambulance	10
TOTAL	372

SPORTS GRANTS

REPRESENTATIVE LEVEL	PAID	PARTICIPANT TYPE	PAID
Local	0	Athlete	\$816 (3 Applicants)
Regional	\$816 (3 Applicants)	Coach	0
National	0	Manager	0
TOTAL	\$816 (3 Applicants)	Official (Umpire, Referee, Judge)	0
		TOTAL	\$816 (3 Applicants)



Education Grants

This year we take a look at Education Grant recipient Minor-Major Stratford Nicholls from Pikitū and Ngātira Marae. Minor resides in Putāruru with her husband and tamariki. She has successfully gained her Bachelor of Teaching (Primary) Degree at the University of Waikato and will continue studying a Diploma in Te Tohu Paetahi, a one-year total immersion Māori language programme.

Having observed the struggles tamariki Māori face in mainstream education, she was encouraged to improve her reo so that she can create changes in the classroom for our tamariki. Minor has a unique outlook on life as she studied about her history and her culture all at a later age, this allowed her to be more appreciative of life's experiences especially raising her five tamariki. She is grateful and deeply humbled for the sacrifices her mother, and her late grandmother have made, and strives to uphold their values of tika, pono, and aroha.

This qualification places her in an excellent position to give back to her community, to our people and our uri. Raukawa was able to support Minor by financially assisting her through her three-year degree. Each year Raukawa commits to supporting our people in their pursuit of mātauranga and has made over \$100,000 of funding available for education grants this financial year. We were able to support 66 iwi members this year who undertook a wide range of study, from short courses through to PhD level study.



Kuia Koroua Wellbeing Grants

The Kuia Koroua Wellbeing Grants are there to support our kaumātua with healthcare and wellbeing related support. Poihaere Barrett is one of our wellbeing grant recipients and she encourages those who need the support to apply. She shares the whakaaro that Raukawa have a responsibility to look after our kaumātua in meaningful ways. Poihaere carries a korowai of support when she sees other kaumātua who need assistance and has helped other kuia through the process herself. "I remember trying to get some support for one of our nannies who really needed, and made good use of, the assistance". Annually through the Kuia Koroua Wellbeing Grants we are able to provide over \$100,000 to our kaumātua. This year we were able to support over 300 kaumātua who were able to apply for up to \$1000 in grant support. The wellbeing grants support costs that can go towards dental, eye treatment, firewood, general practitioner visits, hearing treatment, heating, mobility equipment, prescriptions and ambulance fees.



Marae Grants

Our marae are the pillars of our identity, the centre of kaupapa that brings together our whānau on all kinds of occasions. We are proud to be able to support our marae with over \$500,000 of annual support in the form of marae grants. Along with the Provincial Growth Fund (PGF) Ruapeka Marae was able to use the grant to develop their buildings for the betterment of their whānau. There had always been plans to develop and refurbish Ruapeka but upon inspection it became clear that the mahi that had to be done to bring the buildings of Ruapeka Marae back to life was critical. With a water drainage problem beneath the whareniui the building was in danger of rotting. Thanks to the PGF and the security provided by the marae grants, the whānau of Ruapeka were able to carry out the necessary developments on the whareniui and wharekai. When asked about the process, former marae chairperson, Richard Jefferies said that, "This was an opportunity that would not have come up again and we were able to future proof our whare for at least another 40 years." He goes on to say, "Ko te wero nui kia whātoro atu ki ō tātou whanaunga kia hoki mai rātou ki te marae kua roa e noho mokemoke ana." This mahi ensures that our whānau are able to come home and are also in a place where they can look to the future and make further developments on the whare that can build capacity within the hapū of Raukawa. "Mō tātou, mō ngā uri whakatipu."



Sports Grant

Sisters Ariana Katipa (13) and Te Atawhai-Marama Katipa (12) are a duo with great drive, aspiration and dreams of representing Aotearoa on the world stage. Hailing from Mōkai Marae these sisters have had the opportunity to represent their marae, school and region in multiple sports. Most recently they have taken up touch and play for Maeroa Intermediate in the secondary school division. As well as weekly touch games they also recently competed at the Zespri AIMS games competing against 116 other teams and finished in 6th place. When asked about the experience the girls had this to say, "We liked going out there, being challenged and meeting new people." They go on to say that the key to their success was a lot of training, guidance and discipline taught by their mother Makareta Hohua and her wife Alana Southey. "Even in the holidays we train, mostly just to keep fit and healthy! It helps us to keep accountable so that we can train ourselves." Makareta and Alana want to give the girls every opportunity so that they can decide freely what they want to pursue. Ariana says that she wanted to become a Silver Fern and Te Atawhai-Marama wants to follow the footsteps of our international champions and become a Black Fern. Having to think about specialising in a sport along with the costs are a couple of the challenges Makareta shares with us. With the amount of hard work and dedication Ariana and Te Atawhai-Marama have put into their craft and the support of their mum and whānau we hope to support this whānau and others with our sports grants. This past financial year has been particularly difficult with Covid-19 putting a halt on a lot of sports throughout the year. We hope to see an increase in grants applications in the coming year so that we can support our rangatahi and uri who aspire to be great like these two sisters.

He Pūrongo



Raukawa Charitable Trust Tumu Whakarae Report

Kia tīkina atu ko ngā kupu whakamānawa i te wāhi ngaro, kia tau mai ki runga i a tātou katoa ko ōna manaakitanga. Tatū atu rā ki a Kīngi Tuheitia e noho mai ana ki te ahurewa tapu o ōna mātua tūpuna, paimārire.

E rere tonu ana ngā whakaaro ki a rātou kua hinga atu rā i te tau kua pahure. Kō te kahu o te rangi ki a rātou, kō te kahu o te whenua ki a tātou e hāpai nei i ngā kaupapa o te ora hei oranga mā tātou katoa.

I would like to open this kōrero by first acknowledging the passing of all our whānau, friends and loved ones over the last year.

It has been another busy year for our organisation, I want to acknowledge our kaumātua whose unrelenting support ensures our safe guidance in relation to upholding the tikanga of our iwi. Also, we are proud to have strong leadership from our trustees; their unwavering support ensures that our waka continues to move in the right direction.

Covid-19 continued to dominate the first nine months of the year, consistently shaping and impacting our community, our day to day mahi as an organisation along with our wider priorities. These were testing times for our organisation, for

our iwi and Aotearoa as a whole. The Covid-19, health guidelines presented unique challenges. One example was the impact of vaccination mandates introduced by the Government. Regardless of whether one supported the mandate or not, it did impact our entire team along with the many services and programmes we deliver. However, I believe that we navigated this space carefully and thoughtfully through a process that was underlined by open communication and integrity. I am thankful that throughout this process we did not lose any of our kaimahi, and everyone who needed to be vaccinated were vaccinated.

Health requirements from the Government were a heated subject for some people. We saw rallies,

protests and a number of pickets at vaccination sites across the country. It was a challenging time, but I believe we are now making our way through to the other end of the tunnel. When one puts it into perspective, when we step back and think of how bad things were for our tūpuna who lived through the deadly Influenza Pandemic of 1918, I believe that we had a much easier road to travel, and for that I am thankful.

I continue to be very proud of our efforts to curb the pandemic, these included vaccination centres, testing centres and the invaluable work of our manaaki hub and wider team.

The pandemic resulted in our first ever virtual annual general meeting. While it served its purpose, this will not be the norm moving forward. The team and I enjoy the opportunity to meet with our iwi members ā-kanohi each and every year in order to truly connect and kōrero. If all goes well, then I look forward to this year's AGM being held at Te Whare o Raukawa.

We bid farewell to a number of kaimahi this year, as they go on to bigger and brighter things. I want to make special mention of two kaimahi, our former corporate services manager Peter Cowley and executive assistant Jenny Cook. I hope your time at Raukawa has helped prepare you for the next journey and I wish you the very best. Ko ngā manaakitanga o te iwi kia heke ki runga i a kōroua.

Despite the farewells, we remain very lucky to have a strong workforce that is passionate and committed here at Raukawa.

The many reforms led by the Government has meant a huge strain on iwi across the country. These reforms span many sectors, such as health, resource management, water infrastructure and much more. For Raukawa, this has put immense pressure on our small team, however we have worked hard to stay across these highly political work streams as we push to ensure our collective interests are protected.

I want to take the time to briefly acknowledge the partnerships we have with Mercury Energy and WDHB. Our partnership approach with these two organisations has resulted in a number of benefits, and I am heartened to see how working together in mutual friendship can bring about transformative change.

There were many projects undertaken by our team over the last 12 months, however I want to highlight a few of them for you now. Be sure

to read the rest of our report where you can find out more about the range of mahi our teams have completed this year.

Our marae renovations project that was funded by the PGF which allowed our team to support a cluster of eight Raukawa marae. This successful project saw a number of capital works such as new manuwhiri and tangata whenua shelters, pou whakairo, fencing, parking, driveways and landscaping.

Te Mauri o Waihou project is another work stream I want to highlight. The project looks to ensure the preservation of our taonga, our awa, allowing access while protecting our wāhi whakahirahira. This is a significant project as it required building and maintaining strong relationships with multiple stakeholders including the South Waikato District Council (SWDC), private land owners, He Waka Kotahi and other community groups.

This year we held a Matariki celebration at Mangakaretū Marae to mark the first official holiday. This was a great community event where we partnered with one of our marae, local kura, kōhanga and SWDC.

Finally, our Raukawa Kaumātua Games was another amazing opportunity to see many of our koroua and kuia come together for a day of fun and whanaungatanga. Of course there are some bragging rights on the line, but everyone knows the real prize is the kotahitanga.

I look forward to the coming year, whether it be rain or sunshine, I have no doubt that our iwi is ready and able to embrace the future.

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

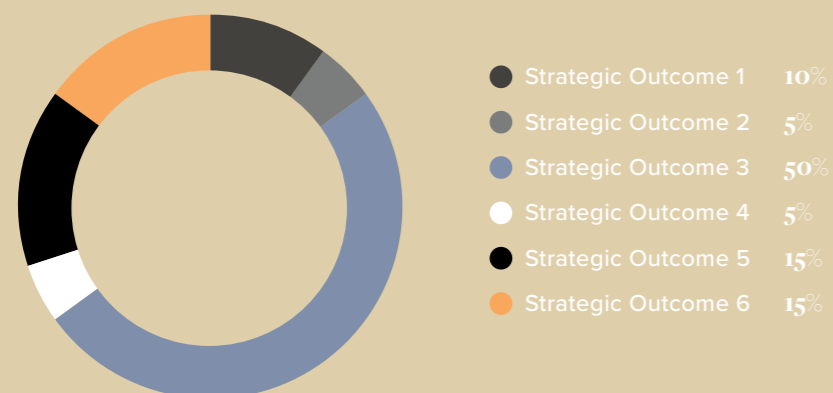
Strategic Outcome 6

Raukawa sustains and improves the environment

OUR METRICS⁶

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	15	11	4
DELIVERABLES	48	35	13

HOW WE FOCUS OUR EFFORTS OVER THE YEAR⁵



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

⁶ Note that most of these KPI's 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

Covid-19 continued to have an impact on our mahi, kaimahi, uri and hapori over this past 12 months. We continued to provide vaccination services through the Whare Rongoā Āraimate in Tokoroa, and through our mobile outreach clinics across our rohe.

We enjoyed getting out to our marae and community settings to provide the opportunity for whānau to ask questions, receive information and if they wanted to, receive vaccinations. Mangakaretū Marae was one of our favourite and most successful venues, hosting five clinics in total and vaccinating over 150 whānau and members of the wider community.

Our partnering approach continued to be the best and most effective way of delivering these services. Our existing relationships with the Waikato District Health Board, the South Waikato Pacific Islands Community Trust, and South Waikato District Council continued to be invaluable to a whole of community approach.

We also developed new relationships in order to reach even more of our hapori. We worked closely with Waiariki Whānau Mentoring to support their goals in encouraging and providing access for their whānau in an environment which was best suited for them. This saw Raukawa support seven of their different events including three whānau hauora events, smaller after-hours vaccination clinics at community parks and venues.

In partnership with the WDHB and SWPICS, Raukawa continued to provide Covid-19 testing services at the Tokoroa and Putāruru testing sites. This saw the team transition from Polymerase Chain Reaction (PCR) testing to the provision of Rapid Antigen Test packs and back to a combination of both.

Our kaimahi have needed to be extremely agile and were required to continually upskill themselves as new Ministry of Health led initiatives, policies and procedures were rolled out.

As Aucklanders were finally allowed to travel around the country in the lead up to Christmas 2021, Raukawa quickly established the South Waikato Raukawa Manaaki Hub. The purpose of the hub was to provide welfare support for those who had tested positive over the Christmas and New Year period. There was real concern that there would be an increase in positive cases right across the motu with restrictions on travel being lifted during this period. Thankfully we did not see this happen over that period, however, the number of cases did increase significantly from around February as Omicron took hold.

Our manaaki team did amazing work providing welfare support to our uri and the wider community. This support included the provision of kai, medical care packs, hygiene packs, baby formula, nappies, sanitary packs, links to services and more.

Strategic Outcome 1

Raukawa uri are actively engaged in events and activities

Strategic Events

All business groups were responsible for proactively identifying and completing key strategic events. Events that the organisation ran during this financial year include:

- Treaty of Waitangi Commemorations
- The Battle of Ō-Rākau Commemorations
- 2022 Matariki Celebrations
- RST AGM 2021
- 2022 Raukawa Kaumātua Games
- 2022 Ministerial Forum

2022 Treaty of Waitangi Celebrations

Due to Covid-19, Raukawa and our community partners made the decision that for the health and wellbeing of our hapori, we would not hold our annual Festival of Cultures.

However, on Saturday 5 February 2022, Raukawa representatives supported another Waitangi commemoration celebration which was hosted by the SWDC at the NZ Timber Museum in Putāruru. The celebration started at 5.30am with a dawn ceremony, the karanga and karakia was led by Raukawa kaumātua and others.

2022 Ōrākau Commemorations

On Saturday 2 April 2022, a small contingent of 20-25 whānau from Raukawa and Ngāti Maniapoto met at the Ō-Rākau Battle site to reflect and pay homage to the many brave toa and rangatira who gave their lives in this battle.

The day started with everyone gathering in the carpark and moving forward on the karanga from the kuia Timutetai Te Paerata, accompanied with a waerea led out by the rangatira Shane Te Ruki.

As the group settled around the monument in

silence, the many birds nestled in the trees were singing their praises in honour and as they pranced from tree to tree it was as if they were bowing to acknowledge those who had fallen.

A tribute of karakia, mōteatea and kōrero was shared by Te Hāpuku Rikiriki, Kairau Keremeta, Shane Te Ruki and Paul Graham. Me maumahara tātou, we will remember.

Covid-19 had impacted our ability to continue to hold talks with our neighboring iwi involved in this battle and the Crown, regarding the passing of ownership and guardianship of this site of significance. However we are excited with progress which has been made in the last quarter of the year, and are hopeful that at the 2023 commemorations along with our other iwi, we are able to announce the details of an innovative and inclusive set of arrangements that would transfer the site to the names of the tūpuna associated with the battle and provide recognition for the different perspectives of all the groups who had an interest in the events there.

2022 Matariki Celebrations

The event took place on Tuesday 21 June 2022 and was a collaborative effort between RCT, SWDC, Pride in Putāruru (PIP) and whānau of Raukawa. The event was held at Mangakaretū Marae in Putāruru and attended by many within the community.

The sun was shining but the winds of Tāwhirimātea decided to join the celebrations of the day. The day was hosted as a collaborative event between the SWDC, PIP Mangakaretū Marae and RCT.

The day commenced with a pōwhiri by the haukāinga of Mangakaretū Marae to welcome all the manuhiri attending the day's celebration. The marae was supported that morning by the tamariki of Te Wharekura o Te Kaokaoroa o Pātetere and the mokopuna from Ruru Te Tupuna and Te Kōhanga reo o Te Raungaiti.

Several guest speakers delivered moving and poignant kōrero reflecting on the significance of Matariki to Māori, but also the significance of this time being finally acknowledged, and a new statutory holiday being implemented by the Crown.

The guest speakers included:

- The Honourable Worship the Mayor of the SWDC - Jenny Shattock
- Master of Ceremonies - Emerson Rikiriki
- Hone Haunui-Rapana
- Te Kura Waenga from Te Wharekura o Te Kaokaoroa o Pātetere
- RCT Team Lead for Pūtaka Taiao - Anaru Begbie
- SWDC Community Engagement Team
- PIP
- Delany Brown

We enjoyed performances from Ruru Te Tupuna, Te Kōhanga Reo o Te Raungaiti and Te Vake Ngatai.

2021 RST AGM

Due to Covid-19 restrictions and our commitment to ensuring the wellbeing of our uri, we held our first ever virtual AGM on 29 January 2022.

While we are all very familiar now with virtual or online hui, holding our AGM online was very different and if I was to be very honest just not the same. All of our presenters commented how being able to see and connect with our people kano ki te kano and observe how they are reacting to your kōrero is a big part of what makes our AGM so valuable.

A positive though was that whānau who lived too far away and overseas were able to attend for the first time and hear about the great work we have completed over the past year.

Presenters on the day were:

- RST /Chairperson – Kataraina Hodge
- RIDL Chairperson - John Spencer
- RIDL Investment Manager - Alex McKinnon
- RCT Tumu Whakarae - Maria Te Kanawa

The hope is that we can return to our normal AGM setting for the 2022 AGM and hold this at Te Whare o Raukawa in Tokoroa.

2022 Raukawa Kaumātua Games

Our fourth Raukawa Kaumātua Games took

place on Thursday 26 May 2022 at the South Waikato Sport and Events Centre. There were 13 teams competing including 10 RST marae, two RTB marae and one hapori team. We had approximately 200 people in attendance including participants, supporters and volunteers.

Due to our live social media coverage, we saw many community members arrive also as they wanted to see what all the excitement was about. Several of these people could not get over the laughter and the fact that our kaumātua had the opportunity to be active in a safe and supportive environment.

New kaimahi who experienced this event for the first time shared that they also had not seen their kaumātua so happy and energised for so long. As with other years, this was another amazing celebration of Raukawatanga, whanaungatanga and kotahitanga.

2022 - Ministerial Forum

Due to Covid-19, the original date was pushed out to August 2022, which will form part of our Annual Report for 2023. However, in brief, this was held at Te Whare o Raukawa in Tokoroa on 19 August 2022.

This was the first time that we had hosted a Ministerial Forum and also the first time that we had welcomed the Pirimia Jacinda Ardern, many of her Ministers and team. It was a wonderful day full of sharing of our journey and success as Raukawa.

Many participants shared that they were so proud to be Raukawa that day. More details will be shared in the FY22/23 annual report and our Te Kakara.

As a lead up to this forum, we were fortunate to host Minister David Clark and Minister Willie Jackson at Te Whare o Raukawa on the 15 of June 2022.

The Rural and Marae Digital Connectivity initiative was the main kaupapa for the hui, and as a result we were able to provide extra opportunity for those of our RST marae who had not yet taken advantage of the Marae Digital Connectivity fund to do so.

We were also able to state our interest and intention of being involved with the ongoing rural connectivity initiatives being rolled out by the Government.

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 included the development of an online web series based on the Tai Whakaea book and interviews.

On 9 July 2021, we held the official launch of the Raukawa Treaty Settlement Journey website. During FY21/22, we agreed to translate the original Raukawa Treaty Settlement Journey website into Māori. This work has progressed well during the year and is due to be completed and launched by FY22/23.

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 complete this work, 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 complete this work, 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
- WDHB – Mahi Tahi 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
- WDHB 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, the Executive Leadership Team (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 approved by

the board in 2021. The delivery and completion of the projects identified in the Roadmap will take a few years to complete. As at June 2022, in collaboration with ELT and advisors, we have started to focus on the following projects in particular:

- Understanding and eradicating energy poverty
- Raukawa research, technology and data
- Raukawa Curriculum Framework – Te Manawapouhīhiri

Strategic Advice & Influence

ELT and the Treaty & Research Advisor 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 and negotiations
- Identify potential overlapping claims, or any new claims which may impact on Raukawa
- Waitangi Tribunal Kaupapa
- 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 or non-delivery on agreements

With the intention of lifting our influence and levels of cultural competency in regard to the journey of Raukawa, our Treaty & Research Advisor has facilitated regular workshops to new kaimahi and external parties. The level of interest from external parties has increased and we plan to deliver these at least once a quarter moving forward.

Central North Island Mana Whenua

During the 2021-22 a financial year the High Court delivered its judgement in litigation regarding the validity of the adjudication decision to allocate the Kāingaroa forests held by Central North Island Iwi Holdings Ltd (Iwi Holdings). While the litigation has few risks for Raukawa (as the issues affecting us were no longer in dispute), the decision has confirmed that our view on these matters were

correct. However, the decision does point to a number of flaws in the allocation process to date and will require CNI to re-engage over these matters. We will continue to be involved in those discussions to ensure that a Raukawa position is protected.

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 settlement legislation for Ngāti Maniapoto progress, and Waikato-Tainui continue towards negotiations with the Crown for the settlement of their claims which were not settled by their raupatu settlement.

Return of Ō-Rākau Battle site

Our team, along with Ngāti Maniapoto and Waikato Tainui, have been engaging with the Crown over the return of the site of the Battle of Ō-Rākau. These discussions build on aspirations that were agreed in wānanga with the Ō-Rākau Heritage Society in 2015 and a joint proposal developed with the other iwi in 2018. The key elements of that proposal is that it is an inclusive arrangement that provides for a wide range of perspectives to be expressed and acknowledged. It is based around the idea of a 'tūpuna title' that will see the names of tūpuna connected with the site appear on the title, the ability for different groups to prepare some form of statement of significance, and a management body being put in place that allows participation from all of those with a connection.

In the coming year we will be engaging with iwi members to identify the names of those tūpuna and to record the korero that will form part of the statements of significance.

Treaty Advocacy

Wai 85/Wai 0863 – Wairarapa ki Tararua District Inquiry

During the 2021-22 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.

Previously 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 successfully 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. That decision was then appealed to the Supreme Court by the Wairarapa Moana Incorporation. Raukawa participated in that Supreme Court hearing to ensure that our voice continued to be heard. We are awaiting the judgement from the Supreme Court.

Despite this litigation by Wairarapa Moana Incorporation, in 2021-22 the Crown and the mandated settlement body for Ngāti Kahungunu ki Wairarapa signed a Deed of Settlement and settlement legislation to give effect to this was introduced to Parliament. That settlement did not include the transfer of land from within the Raukawa takiwā. That legislation continues to progress through Parliament. 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. This has resulted in a number of decisions by the Māori Land Court about the process to follow, and then appeals of those decisions to the Māori Appellate Court and High Court. 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 is considered the cornerstone of the Touchstone project.

However, we are also finding that our engagements with uri via our events and various kaupapa across all of the business groups of RCT has definitely had a positive impact on our connection with our iwi members.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Information and Communication Technology Infrastructure (ICT)

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.

We continue to review and future proof our ICT systems as best we can to meet our current and future needs.

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, along with our financial statements.

Raukawa Organisational & Induction Project

Our Communications Team has made very good progress in capturing visual and audio to create a cohesive video which will tell a story about RCT's mission, values goals and its business groups and their mahi. The video will also capture the story of how Te Whare o Raukawa was designed to tell a story about the rohe and iwi of Raukawa.

This project will support a strong kaimahi Induction process and ensure our new kaimahi get the best start they can by learning as much about RCT as possible. We expect this to be fully completed now in the next financial year.

Raukawa Human Resource Strategy

We continue to believe that our kaimahi are our most important resources as the waewae and ringaringa for our mahi. This overarching strategy has not been completed as yet, however much work has been completed on various components of the strategy:

Raukawa Remuneration Plan

In these times of extremely tight labour market, we have continued to review our remuneration levels right across the organisation, identify alignment or misalignment, compare against other markets such as not for profit and general. Wherever possible, we have taken steps to enable us to recruit and retain the right people for the mahi. This work will be ongoing into the FY22/23 year.

Raukawa Kaimahi Development Plan – He Māhuri Raukawa

Our inaugural He Māhuri Raukawa (Raukawa Leadership Programme) begun in FY20/21 and was completed this financial year. The programmes seek to provide quality leadership skills and learnings to the participants, building internal support groups amongst the participants.

We had eleven current leaders or identified potential future leaders complete the programme. A thorough review process was undertaken to gain valuable insights and feedback from the participants with the intention to continually look to improve this programme for the next and future cohorts.

We look forward to running another version of this programme in FY22/23. We know that this next iteration will have a very strong kaupapa Māori, marae-based approach.

Raukawa Workwell Programme

Raukawa is part of the Workwell programme (developed and supported by Toi te Ora Public Health). The purpose of this programme is to support employers to support their workforce's wellbeing.

During this year RCT was awarded Silver accreditation, and we now have our sights on Gold accreditation in the first 6 months of FY22/23.

Through the mahi of our RCT Wellness Committee, we look to run multiple and varied initiatives and activities for our kaimahi which support, physical

and mental health, sun smart, healthy eating, and breastfeeding. An annual survey provides another opportunity for anonymous comment, suggestions and assessment of how well RCT is doing in this regard.

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 continues to be particularly significant in the health and safety measures required due to Covid-19.

Strategic Outcome 6

Raukawa sustains and improves the environment

Professional Development and Support for Executive Leadership Team

Our existing Te Ara Pūkenga (Talent Review) templates and procedure was implemented across the organisation this year. Development plans are agreed upon and are monitored regularly.

Most of our workforce have attended internal and external training and development opportunities during the year.

The He Māhuri Raukawa leadership programme outlined above will also form part of many staff members development training in the next financial year.

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

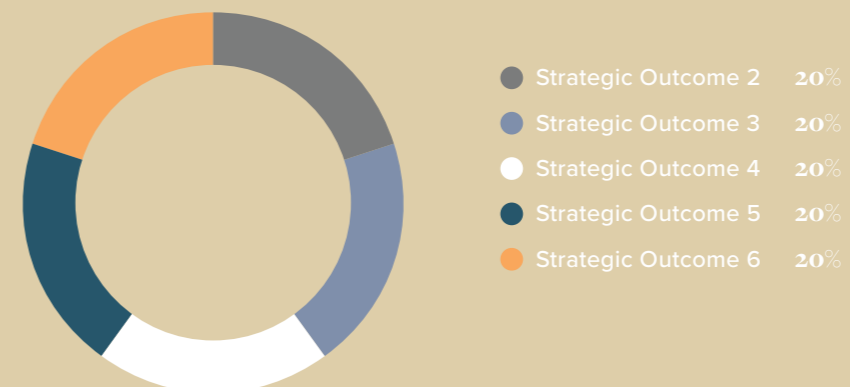
Strategic Outcome 6

Raukawa sustains and improves the environment

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	9	6	3
DELIVERABLES	110	100	10

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.

Strategic Outcome 2

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 priority work programme for Pūtake Taiao in FY21-22. This work seeks to legally recognise and protect sites and landscapes of importance to Raukawa uri, marae and hapū.

We have been working closely with the SWDC on the Ngā Wāhi Tūturu Plan Change for a number of years. There have been numerous delays, largely due to the impact of Covid-19 lockdowns. However, there has always been a commitment to undertake the plan change, and resolve has been strengthened by the recent damage to Pirauiti Pā located on the northern face of the Wāotū Quarry in Wāotū. Events have shown that council's options for preventing further damage to Pirauiti Pā are limited under the current district plan and that the Ngā Wāhi Tūturu Plan Change will help to strengthen those provisions in service of protecting our wāhi tūturu. To expedite this, it is proposed that priority is put on the plan change for Ngā Wāhi Tūturu and the Cultural Landscape project - Waipapa ki Arapuni Wāhi Ahurei. Moving forward, considerable additional consultation with whānau will also be undertaken for marae and potential papakāinga to also be included in district plan provisions with SWDC and other local councils.

Pūtake Taiao will continue engagement with affected parties with the aim to notify the plan change in 2022/23.

Te Ārohirohi o Raukawa - Raukawa Freshwater Assessment Framework

Te Ārohirohi o Raukawa Freshwater Assessment Framework (Te Ārohirohi o Raukawa) was officially launched on 25 May 2022. Te Ārohirohi o Raukawa, is a uniquely Raukawa mātauranga that supports Raukawa whānau to observe, monitor and assess the health and wellbeing of our waters. We saw a good representation of both external stakeholders and Raukawa whānau attend the launch. The launch socialised Te Ārohirohi o Raukawa with external stakeholders, and following the launch a number have voiced their desires to work with Raukawa in implementing the

framework. We are working with Waikato River Authority, Waikato Regional Council, Dairy New Zealand and researchers to utilise Te Ārohirohi o Raukawa in various regional and local contexts which enable us to influence and shape decisions that impact the health and wellbeing of our waters. We are also working on the development of a training programme to build the capacity and capability of our Raukawa whānau in utilising this mātauranga to connect to and assess the health and wellbeing of their local waterways, which we will launch in 2022/23.

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

Pūtake Taiao were successful in receiving \$1.2 million from the Provincial Growth Fund to deliver a project to renovate a cluster of eight (8) marae which included: Tāpapa, Rāwhitiroa (Ōwairaka), Parāwera, Ngātira, Mangakaretū, Tangata, Aotearoa and Whakaaratamaiti. Pūtake Taiao 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.

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. All 16 of our Raukawa marae are considered sites of significance within this wider development plan. The Raukawa Marae Renovation Project will assist Raukawa to fulfil this plan.

To date significant progress has been made, however the project has been delayed due to the national shortage of supplies currently being experienced throughout the country. Initially planned to be completed by June 2022, we are now anticipating it will be completed in August 2022. Remaining works to be completed are Aotearoa, Tāpapa and Ngātira marae.

Strategic Outcome 3

We are influential at a national, regional and local level

Damage to Pirauiti Pā, Wāotū Quarry

Pūtake Taiao are working closely with Heritage New Zealand (HNZ) around the damage to Pirauiti Pā, located on the northern face of the Wāotū Quarry in Wāotū, approximately five kilometers from Putāruru.

Pirauiti Pā is a recorded archaeological site and therefore has certain protections under the Pouhere Taonga Act. HNZ have issued prosecution papers to J Swaps for damaging Pirauiti Pā. The first court date on 26 April was adjourned until 28 June, at this hearing J Swaps pleaded not guilty to the charges. A case review hearing is set down for 27 October 2022.

The serving of prosecution papers is a significant step for Raukawa and Ngāti Huri. HNZ will generally only undertake one or two prosecutions per year, and the threshold for prosecuting is very high for HNZ. This demonstrates a high degree of confidence that prosecution will be successful.

We are also leveraging our joint management agreements with the SWDC and the Waikato Regional Council to enforce compliance with regional and district plan provisions to ensure the pā site is protected from further damage. This is an ongoing matter that we will continue to progress in 2022/23.

Government-Led National Reforms

We have seen massive reforms across the environmental and local government sectors to better manage interactions between people, place and nature and the tensions between resource use and protection. Two of these reforms include the Resource Management Reform and Three Waters.

We have engaged with the Crown throughout the past 12 months to ensure that the reforms (and the process being followed) comply with the Crown's Tiriti obligations and also the impacts the reforms may have on existing Treaty settlement and co-management arrangements. These same issues also arise for a number of other iwi, and particularly for the river iwi who are party to Waikato river co-management arrangements alongside Raukawa.

We will continue to engage with the Crown on these reforms, whilst also maintaining engagement with our whānau to ensure our rights and interests are maintained and further enhanced as part of the implementation of these new reforms.

Strengthening Relationships

We continued to invest significant resources in managing and strengthening our relationships with Crown agencies and territorial authorities through our Ministerial Accords (Accords) and Joint Management Agreements (JMA)'s. We currently have 11 Ministerial Accords with various Crown agencies and six JMA's with various local and regional Councils, which are a way of giving effect to the agreements made between the RST and the Crown in the Deed, in Relation to a Co-Management Framework for the Waikato River (Waikato River Co-Management Framework).

We have developed a register for our 11 Accords and six JMAs which allows us to review and measure the effectiveness of meeting our stated obligations within these key relationship documents. The work has proved valuable in bringing rigour to our conversations with our ministry and council partners. It has also allowed us to have targeted and focussed conversations which has engendered a high level of trust and confidence in our relationships and to derive mutually beneficial outcomes.

Re-establishing connections with TPK was a key focus for Pūtāke Taiao, and hui were held with kōrero centered around the delivery of our Ministerial Forum in August 2022 at Te Whare o Raukawa in Tokoroa.

At the 2022 Ministerial Forum we wanted to achieve four key things with the Crown:

1. To celebrate the successes, shared understandings, and strengthened partnerships between Raukawa and the Crown, and in implementing the Raukawa Claims Settlement Act 2014 and Ngāti Tūwharetoa, Raukawa, and Te Arawa, River Iwi Waikato River Act 2010 including Crown and Ministerial Portfolio Accords and co-management mechanisms
2. To develop a shared vision and agreed approach to: A data-driven approach to enhancing Raukawa wellbeing
3. To showcase natural alignment and mutual benefit in Crown partnering with our commercial arm across manawhenua led housing and investment projects; and
4. To re-affirm our shared commitment to upholding the mana and integrity of our Treaty settlements, particularly with respect to a number of concerns arising from the Resource Management Reform process, and ensure ongoing respect and protection of these commitments made by the Crown.

We look forward to meeting with our Ministerial partners to progress this very important mahi.

As a pilot, work also commenced in September 2021 with Taupō District Council (TDC) to further enhance working arrangements between TDC staff and Pūtāke Taiao. Direct engagement with key council teams across the Resource Consent Policy and Planning, Three Waters infrastructure and the iwi and co-governance functions of councils has been a key focus for Pūtāke Taiao policy and strategy staff this year.

A Raukawa led joint council co-governance hui-ā-tau, Tiaki Tahī 2021, was planned for delivery in August 2021. Due to Covid, this hui will now be held in early 2023 following Local Body Elections in October 2022. Those expected to attend included governors and senior staff from our JMA council partners and non JMA council partners - Matamata-Piako and Waitomo District Councils. Tiaki Tahī will serve useful in the onboarding of new councillors following elections, who have a collective responsibility to care for the Raukawa takiwā. A lot of mahi by the policy and strategy team has already gone into organising this inaugural event, and we look forward to hosting our council partners.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Growing our future leaders through internships

Identifying opportunities and partnerships for continued growth, capacity and capability of our Raukawa rangatahi, continues to be a priority for Pūtāke Taiao.

By working with our partners, we were able to deliver 10 internships throughout the year and were really impressed with this new intake of interns. Our interns have contributed significantly to critical projects and initiatives that will provide long-term benefits to the iwi. These included:

- Development and launch of Te Ārohirohi o Raukawa (Raukawa Freshwater Management Framework);
- Development of a five year Waikato River Authority funding application and project plan to deliver the Ngā Wāhi Tūturu cultural landscape programme which seeks to protect over 100 wāhi tūturu along the Waikato River;

- Development of a one year Waikato River Authority funding application and project plan to deliver and upgrade the Waipapa boat ramp to enable access for our waka taua to the Waikato River and our connection to our tūpuna awa; and
- Development of a Pūtāke Taiao internship programme to bring more rigour, structure, coordination and enhanced outcomes for future internships that seek to build the leadership capacity and capability of our rangatahi in undertaking mahi taiao.

We will continue to work with our rangatahi to advance pathways into other employment opportunities both internally and externally.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Building greater capacity and growing the overall leadership, skills and experience across Pūtake Taiao

As a group, we prioritise the collective wellbeing of our team members. Our work is extremely complex, fast paced and ever changing and we acknowledge that if we are well, then the mahi is well. We also recognise that our wellbeing is intrinsically connected to the wellbeing of the taiao. That is why we prioritise additional visits outside of our business as usual to visit Raukawa sites of significance so that we can continue to enhance our connection to the taiao. It is also an important reminder and additional motivating factor in advocating and influencing decisions that impact on our taiao.

We also focus a lot of our time into the leadership development across the whole team. Key to this is enabling and empowering team members to work in a way that uses their own individual passions, skills and talents. We have seen the results of this approach and the high productivity and performance demonstrated across the entire team. This approach is now embedded in the team culture which continues to enhance our innovation and creativity in our mahi.

We also continue to look at more efficient systems and processes to bring more rigor and structure to our mahi. We are also embracing far greater technological advances to support this work which has further enhanced our productivity and effectiveness in meeting our responsibilities as a team.

We are a team committed to continuous improvement and will continue to look for opportunities that build our people, processes and productivity.

Strategic Outcome 6

Raukawa sustains and improves the environment

Te Mauri o Waihou Project

Te Mauri o Waihou Project seeks to achieve two main objectives:

- To 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 continued to build momentum, despite a few timing issues. Due to the delay in recruiting at the beginning of the project and COVID-19 this resulted in a number of delays. Despite this minor set-back, progress of the project picked up, with the recruitment of our project manager, Mihiwaatara Hohepa and two kaitiaki rangers, Charlie Tiare and Mark Ruka. Significant progress has been made across various deliverables including the development of the biodiversity plan, pest management programme and landscape design plans for the project. These plans will help inform and operationalise the project over the next couple of years.

The project team continue to build and strengthen relationships with council, marae, landowners, and the Department of Conservation in taking collective responsibility for looking after this taonga for future generations. We are looking forward to seeing the fruition of these project in 2022/23.

Kakara Whakareī Raukawa Cultural Growth Group

ABOUT US

Kakara Whakareī 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

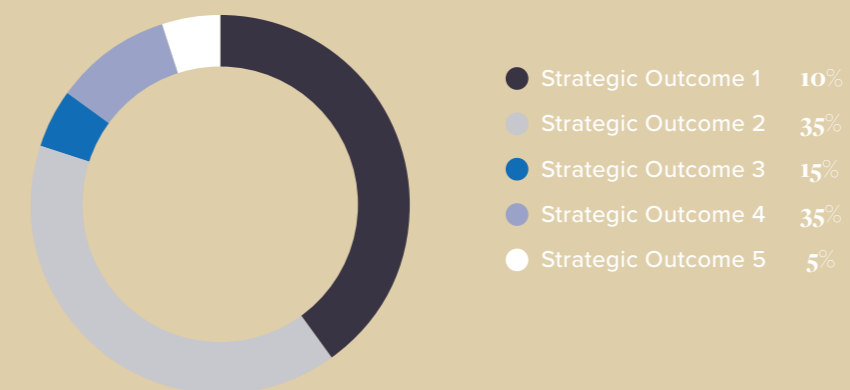
Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	11	9	2
DELIVERABLES	25	22	3

HOW WE FOCUS OUR EFFORTS OVER THE YEAR⁸



⁸Indicative 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

Māori Language Week

Unfortunately, due to the Covid-19 lockdown of August 2021, we were unable to deliver a full range of initiatives like we have done in the past. Staff were sent out a daily kupu hōu related to online zoom hui, each day, to learn.

Ngā Kura o Tua Whakarere Exhibition

In partnership with the Te Awamutu Museum, Raukawa held an exhibition displaying Raukawa taonga, kaumātua interviews as well as animations that tell our Raukawa pūrākau. The exhibition has generated good interest from schools, uri and local tourists which lead to a request from museum staff to extend the exhibition out to 8 August 2022.

If you have expertise in taonga curation and preservation please email Elizabeth.Collins@raukawa.org.nz we would like to hear from you.

Strategic Outcome 2

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

Te Manawapouhihira – Raukawa Education Framework

In June 2021, we launched www.manawapouhihira.org.nz – our Raukawa education framework; this is phase one of a deliberate approach to developing our own Raukawa indigenous knowledge system.

It protects, preserves, and ties together traditional and new skills and knowledge that will enable our uri to participate fully in society, strong in their cultural identity. We are in the process, of improving access and reach by expanding to an interactive online platform.

Our next steps involve exploring ways we can engage our tamariki and rangatahi online, in a safe and culturally appropriate way. We want to explore ways to incorporate digital technology that is engaging for our tamariki but still be able to instill our mātauranga and tikanga, and the stories that make us who we are as an iwi.

Pou Atua Wānanga

From July through to December 2021, Kakara Whakareia sponsored 5 wānanga run at Wharepūhanga, for 14 Raukawa uri. The programme Te Kāpaukura was initiated and run by Paraone Gloyne who taught different aspects of tohi throughout each wānanga. These wānanga disseminated our Raukawa mātauranga raising tāne strong in their Raukawatanga, and kaupapa exponents for specific traditional rituals.

Transcription and Taonga Database

Kakara Whakareia have been working on getting all of our kaumātua videos and interviews transcribed and entered into a database so that they are kept safe for future generations. Some of these tūpuna have since passed on, and it is important that we preserve this mātauranga. These interviews will become available to listen to on our Te Manawapouhihira website; with the belief that the knowledge and taonga passed on will be something for our future generations to build on as they stand strong in their Raukawatanga.

We are also working closely with Ngā Taonga Sound and Vision to establish a partnership that will provide access to much broader audio and digital archives that hold Raukawa mātauranga.

Raukawa Uri Engagement

One of our big projects this year has been our Raukawa Uri Engagement. We intentionally engaged with our uri to collate and get a sense of what their key priorities and aspirations are. These engagements were to inform us and guide our vision of Raukawa Kia Mau Kia Ora and also inform our approach as Kakara Whakareia.

We offered three ways to be involved, through a survey, online or in person engagements. Due in large to Covid-19 over 90% of Raukawa uri opted to respond via the survey. There were 282 surveys completed. Our next step is to re-engage with our marae ā-kanohi to share what we have collated, promote our Raukawa Education Framework and agree on some key shared priorities we as RCT can collaborate on with a view to building greater capacity across our marae and hapū.

Education Sector Engagement

In addition to the Raukawa Uri Engagement project, we went out to consult with the 45 schools and 54 early learning centres across our takiwā to get a clear steer on their needs and aspirations.

We have a high demand from schools wanting to engage with RCT to understand how we can support our schools to deliver on Aotearoa NZ histories. RCT is clear this is a Ministry priority and while we share similar aspirations, the Ministry has failed to consider funding iwi equitably to respond to this demand. Under our kawenata arrangements Raukawa have expressed our concerns and are currently advocating for direct funding to enable iwi to reclaim and revitalise our local reo, tikanga and mātauranga.

Kakara Whakareia is also working with a group of schools to find solutions to resourcing this work.

If you have expertise in data analysis and excel please email elizabeth.collins@raukawa.org.nz

Te Ūkaipō

Te Ūkaipō is a Raukawa marae-based wānanga inspired by the stories of Tūrongo, Māhinaarangi and the birth of Raukawa. It is a programme that has been deliberately designed to provide an opportunity for Raukawa uri to reconnect with the traditional birthing and parenting practices of our tūpuna. Some of these teachings included in the programme involved the reclamation and reactivation of traditional birthing and parenting practices, such as whenua ki te whenua (tikanga around returning the placenta back to Papatūānuku), caring for the pito (umbilical cord), cultural considerations when naming pēpi and the tohi ritual.

Te Ūkaipō is a two-day programme divided into two workshops. At the first workshop, māmā and their support person learn how to care for themselves and pēpi in a culturally safe way. This first part of the programme was held on 10 - 11 February, and while we would have preferred to have run it at Ōwairaka (Rāwhitiroa) Marae; once more, Covid-19 disrupted our plans and we had to pivot to running this online instead.

The second wānanga is focused on celebrating and welcoming pēpi into Raukawa through the traditional tohi ceremony. This is set to take place on 10 - 11 November 2022, and will be held at Ōwairaka (Rāwhitiroa) Marae, initial planning is already underway to ensure this is a success for our uri and their pēpi.

The potential of Te Ūkaipō being delivered by each of the 16 RCT marae is exciting and innovative. Returning, remembering and restoring our traditional birthing practices will contribute to a thriving Raukawa; Raukawa kia mau, kia ora!

If you have expertise in midwifery and would be keen to facilitate a wānanga on your marae please email Elizabeth.Collins@raukawa.org.nz. We would love to develop a database of strong talent across our takiwā.

Kōhanga Learning Packs

Whilst we were limited with ā-kanohi interactions this year, we were able to continue engaging online with kaiako and māmā in our takiwā to respond to the call to develop much needed rauemi for our tamariki mokopuna across our kōhanga reo.

On the 22 July we launched our Raukawa Kōhanga Packs, these packs include activities infused with Raukawa influence and focus, targeting tamariki between the ages of two and five.

Pūhuruurutanga Curriculum

Traditionally, tamariki became adults when, “ka huruhuru te raho” for the boys and “ka rere te ikura” for the girls. This stage in a child’s life was celebrated, for this symbolically meant the growth of whakapapa. Pūhuruurutanga represents this phase in a child’s life and the transition that occurs from childhood into adulthood.

Pūhuruururu draws attention to a Raukawa specific worldview by connecting our tamariki to their identity, building a strong foundation of connectedness, resilience and empowerment. The intention is to build a Raukawa specific resource that will assist whānau to understand the specific needs of our tamariki, aged between 8 and 13 years old, as they experience the transition from childhood to adulthood.

We understand the transition for many of our tamariki can differ from teen to teen. It is important that our whānau and tamariki understand the value of our culture, our identity and how this knowledge can support their aspirations and dreams by providing a solid and sound foundation into their future.

Pūhuruhurutanga is a three-year project, and is not a replica of the puberty programmes offered in schools, rather it's heavily focused on empowering, supporting and celebrating the transition of our tamariki from childhood into adulthood.

Data and research show that many of our tamariki struggle mentally and physically during this transition, and many whānau don't necessarily know how to navigate this space with their tamariki. Pūhuruhurutanga will assist us to remember the importance of reclaiming the rites of passage rituals, such as tohi and pure. These rituals will assist us to reprogram our wairua, tinana and hinengaro back to a system that belongs to us.

Raukawa reo, tikanga and mātauranga will be embedded throughout this programme. Pūhuruhurutanga is broken into three phases:

Phase 1 (Remember): focuses on us remembering how to support and celebrate our tamariki with the transition from childhood into adulthood. This will be done through 2-3 short video clips that highlight different and simple scenarios that show how whānau can achieve this. This phase aims to raise and strengthen the awareness around the transition process.

Phase 2 (Reclaim): will be a series of wānanga that provides a safe space for our whānau to re-engage, re-learn and prepare for their tamariki to enter the process of transition. Each of the wānanga will be focused on the kōrero tuku iho of each of the five pou.

Phase 3 (Restore): the plan for this phase is to re-enact all or part of the Taku Ara Rā o Māhinaarangi and Taku Ara Rā o Tūrongo - where the boys and their pāpā retrace the steps of Tūrongo and the girls and their māmā retrace the steps of Māhinaarangi. The purpose of including a physical aspect in the programme is to provide a space for the tamariki to find their inner strength and their indigenous consciousness that will support and guide them during their adulthood. Once the tamariki have completed this part of the programme, a tohi will be performed to release, or shred, their childhood energies and welcome their adulthood responsibilities.

Orioi

Te oriori o Raukawa is the title of the oriori that has been composed by Paraone Gloyne. The composition has 12 verses that are dedicated and refer to the natural transition of tamariki from one phase of their life to the next.

The potential of this oriori 100 years from now will be that every Raukawa uri will be singing it, and the mātauranga imbued within will not be lost. Being deliberate in the presentation of this oriori will be a factor of how successful dissemination is to Raukawa uri.

Next steps: The oriori will be published into a book, and we will co-publish with Huia Publishers. Our gratitude goes out to the author of this book Paraone Gloyne, and Jarod Boon for the translations, together with Te Ahukaramu Charles Royal for agreeing to write the foreword. The book is planned to be launched Matariki 2023.

The launching of the Orioi will coincide with the launching of our Kōhanga Packs, here at Raukawa Head Office, on 22 July 2022.

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 Whakareī reo learning programmes, benefiting cultural development for the tribe. Over 160 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

We are excited to report the successful completion of the first online Kura Reo o Raukawa programme from 19-22 April 2022. 89 students attended representing the majority of RST affiliated marae throughout all pou whenua of the tribal rohe. We had 79% Raukawa uri attendance, which is great.

We received a positive sample size of completed student evaluation forms outlining great feedback, highlighting the positive impacts of the event on their individual learning journey, supporting greater levels of immersion ability, confidence, and long-term growth.

Te Uru Raukawa & Hei Māpuna

Te Uru Raukawa and Hei Māpuna were established at a time when there was a lack of reo programmes present in the takiwā. We now have Toiohomai and Te Wānanga o Aotearoa delivering Reo programmes and both have greater online capacity. In collaboration with our Reo Lead we decided to cease delivering Te Uru Raukawa and Hei Māpuna. The final wānanga for these programmes were November and December 2021.

There were consistent challenges with securing coordinators for the intermediate class for Te Uru Raukawa and attendance was inconsistent, with numbers being low. There were only 12 total students registered by the end of the 2021, nine in beginners and three in intermediate.

Whilst Te Hei Māpuna did see a slight increase in the last quarter, with a total registration of 49 students across basic and intermediate classes; it still wasn't consistent enough for us to continue with the programme

Marae Language Planning

Kakara Whakareī were funded to run four Marae Language Planning Workshops over the past year. Marae reo champion representatives, together with the marae chairs were contacted and encouraged to come along, and a one-page brief was sent outlining the project, and its objectives.

The first hui date was set for 4 August 2021, and there was a great turn out in Tokoroa, at Raukawa Head Office. Unfortunately, the pandemic meant the we only got one more in, online, before the end of the year.

However, we were finally able to successfully complete the final two online Marae Language Planning workshops on Tuesday, 24 May 2022. The first from 10am-12pm presented by Dr Jeremy Tātere MacLeod from Ngāti Kahungunu and Raukawa ki te Tonga. The second from 1-3pm presented by Dr Ruakere Hond from Taranaki. Both presenters are renowned Māori language revitalisation experts and active facilitators of iwi Māori language programmes. Their presentations were both very different in nature and format which was perfect for our Raukawa attendees.

Dr Jeremy Tātere MacLeod's presentation was very fluid and related closely to personal experiences during Tātere's time leading reo revitalisation activities with Ngāti Kahungunu over the last 15 years. Our Raukawa people engaged throughout the presentation with relevant questions and comments relating to their own experiences at the marae level. Dr Ruakere Hond focused on the ideal conditions required in order to revitalise the language, using the metaphor of kōkako wildlife conservation which painted a very powerful picture and new methodology we had not heard before, which was exciting. Our Raukawa attendees truly appreciated the opportunity to engage with someone of Ruakere's experience and knowledge.

Strategic Outcome 3

We are influential at a national, regional and local level

Ngā Paemanu o Tainui (NPoT)

Charles Tepana stepped down this year as Co-Chair of Te Mātāwai, and Chair of Ngā Paemanu o Tainui. We acknowledge the hard work and commitment Charles brought to these roles. A decision is now with the board to consider a replacement. engage our tamariki and rangatahi online, in a safe and culturally appropriate way. We want to explore ways to incorporate digital technology that is engaging for our tamariki but still be able to instill our mātauranga and tikanga, and the stories that make us who we are as an iwi.

Ministry of Education

He Puna Wai Nui, He Ia Rere Roa – Ngā Iwi are still committed to working with the Crown and Ministry of Education to build upon a relationship of mutual responsibility to action a genuine Tiriti o Waitangi partnership. A year on and it hasn't been without its challenges.

In November last year, we had an opportunity to meet with Minister Davis to present a funding model and update him on the work of the Kawenata. Ngā Iwi co-designed and proposed a kaupapa ā iwi pathway and investment programme for the next five years.

The Kawenata obligates us to stand shoulder to shoulder to transform education for our tamariki and mokopuna. We remain committed to this work despite being acutely aware of the discriminatory investment regimen that is at the core of the Ministry.

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.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Raukawa Suite of Programmes and initiatives

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

The team also continue to support our kaumātua and kaumātua kaunihera as and when required. Kakara Whakarei began reviewing and redeveloping our RCT organisational leadership programme for staff and further afield trustees and marae. We hope to deliver this later this year.

Tīwai Hauora Raukawa Health and Social Services Group

ABOUT US

Tīwai Hauora delivers a broad range of health and social services that contribute to the health and wellbeing of our RST uri and wider community. Our mission is to provide a wide ambit of health and social services to iwi members and the wider community in the South Waikato and surrounding areas. Our aim is to support our whānau and tamariki on their aspirational journey of improved health & wellbeing, through the delivery of quality kaupapa Māori, therapeutic health and social services.

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

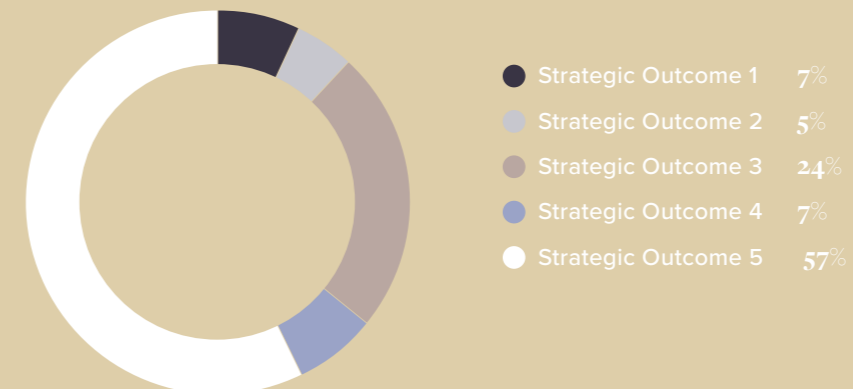
Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	21	14	7
DELIVERABLES	89	61	28

HOW WE FOCUS OUR EFFORTS OVER THE YEAR⁸



Strategic Outcome 1

Raukawa Uri are actively engaged in events and activities

Kaumātua Games

On 26 May 2022, RCT held the fourth Raukawa Kaumātua Games at the South Waikato Sport and Events Centre. This involved 12 marae who registered to battle it out for the top spot of 1st place.

This year's kaumātua games was focused around re-connecting our kaumātua together having weathered the Covid-19 restrictions and limitations of recent years. The day started off with a march from our kaumātua representing their respective marae; a great opportunity to showcase their colourful creations, banners, competitive costumes and flags.

Our kaimahi were there to help make the day a success and support the various teams. Our teams didn't need much encouragement as our kaumātua came well prepared and ready for action. There was a variety of games that participants took part in. Every game was fifteen-minutes in duration and included: Skittles, Kaplonk, Volleyball, Memory, Poi golf, Connect 4 and Noodle hockey.

It would be an understatement to say the games were competitive, in-fact a number of games required two referees to eliminate "creative interpretation of the rules". In addition to the games, Rongoa Tuku Iho Healing services were also available to our kaumātua and many of them appreciated the opportunity for a massage, in between the "battle".

Lunch was one of the many highlights of the day, as our kaimahi served up hāngi, allowing our kaumatua to be entertained from the talented students at Te Kura Kaupapa Māori o Te Hiringa.

This was a fabulous day made possible by our amazing kaimahi and many helpers. A special mention to Susanna Uerata, who once again brought all the pieces together to make this such a successful occasion.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Service Delivery

Tiwai Hauora has continued to deliver high quality health & social services throughout the last year, with our kaimahi working tirelessly on behalf of our people in a very challenging environment.

As noted previously our service delivery is very broad and reflects both our commitment to realize our vision Raukawa Kia Mau, Kia Ora and our healthy stakeholder relationships with:

- MSD
- Oranga Tamariki
- TPK
- WDH
- MoH

Health Reforms

In addition to our "business as usual," one of the most impactful events for Tiwai Hauora this year has been the outworking of the Health Reforms.

Background:

The Minister of Health announced a significant reform to New Zealand's health system, underpinned by major changes to our system's structure and operating model in 2021 -2022. The changes looked to reduce fragmentation, strengthen leadership, particularly by iwi Māori and accountability of the system as well as improve equity of access and outcomes for New Zealanders.

Primary and community care in the future system are to be reorganised to serve communities through localities with a focus on equity and population health.

This will mean that:

- Every locality will have a consistent range of core services, but how these services are designed and delivered will be based on the needs and priorities of local communities within that locality.

People who live and work in the community will be empowered to engage in the planning and commissioning of community-based care to ensure that services in each locality reflect the particular needs and aspirations of their community.

Localities will create a platform for iwi Māori to exercise tino rangatiratanga as the tangata whenua partner in planning around health priorities and services.

In the future, Iwi-Māori Partnership Boards (IMPBs) will ensure the voices of whānau Māori are elevated and made visible within the health system, embedding mātauranga Māori and te ao Māori approaches within locality plans.

Locality Development:

Raukawa has been chosen as one of the early locality networks to come on-board and as a consequence our team have been heavily engaged in leading the design & consultation process with our primary care colleagues within our community.

There have been a number of high-level consultation and collaboration hui, to help develop our South Waikato locality model, with workshops focussing on:

- Shared Vision
- Approaches & Models
- Goals and Priorities

The locality prototypes are key 'go early initiatives' in the implementation of the reform. The locality approach describes a new way of delivering integrated health and care services to local communities across New Zealand.

While localities are population units for the purpose of planning and commissioning health services, there are six core elements required to operationalise a locality approach, these are:

1. Partnership with Māori
2. Community and whānau engagement
3. Addressing social determinants of health
4. Enhanced models of care
5. Data and digital
6. Integrated Service Delivery

This locality approach has the potential to transform how health care services are delivered within the South Waikato Community and beyond, ultimately improving the health & wellbeing of our people.

In addition, the establishment and implementation of this approach, will influence how and what health services are delivered by Tiwai Hauora and potentially may issue in significant change both within our community and organisation.

Community Responsiveness

One of the strengths of Tiwai Hauora over the last 12 months, has been the commitment, passion and adaptability of our kaimahi to put up their hand and go the extra mile, when needed. On a number of occasions this year, our kaimahi have realigned their work commitments to help address emerging, pressing issues within our community.

There have been many fine examples of how new responsiveness services have been quickly designed and staffed, to help meet these urgent situations in a timely way, including the Covid-19 Recovery Response and the Clinical and Manaaki Hub.

Covid-19 Recovery Response

With Covid-19 cases predicted to increase nationwide, through the emergence of the Covid-19 variant omicron, into our communities, (omicron: was noted for being less virulent than previous variants, but more contagious) a new strategy was embraced from elimination to one of developing an effective response within our community, once cases occur here.

As a consequence, Tiwai Hauora engaged with other community health providers, to develop a Covid-19 recovery response in our community.

A number of hui and individual meetings were called to progress how we could provide a collaborative approach in this area. As a result, it was decided that a collaborative holistic approach would be developed.

Clinical and Manaaki Hub

This approach would see the formation of a clinical hub and a manaaki hub working together.

With our general practices and local Tokoroa hospital providing clinical assessments, Tiwai Hauora set about to develop a manaaki hub, to facilitate the triaging of referrals and coordination of support services.

The implementation of our manaaki hub was a great example of the skill, resilience, cohesion and leadership of our kaimahi to develop what was effectively a new service, whilst continuing their other pressing service delivery. Once this service went live referrals began to flow, quickly increasing in volume beyond predicted levels.

As a consequence, systems were tweaked, staff numbers were increased, processes refined, but most importantly our people and the community at large, received the manaaki and aroha to help them begin to recover from what has been a very difficult few years.

Growth

Despite the impact of Covid-19, growth continued to be a major feature of our 2021-2022 year. The following table outlines the various growth and support systems projects, that were managed & developed throughout 2021-2022.

Growth Projects	Support System Projects
Te Kei o te Waka	Client Management Systems
Whānau Ora Commissioning Agency	Outcomes Framework
Te Tuāpapa o te Ora	Financial Reporting/Monitoring
Whakapakari ai ngā rangatahi	Contract Reporting/Monitoring
Te Korowai Waioara	Internal Auditing Framework
Mahi Tahī Agreement	Training Framework
Localities Leadership Group	
Healthy Families NZ	2030 Road Map
Transition to Adulthood	Policy & Procedures Framework
Co-Nursing Role	Systems Leadership Training
Whānau Ora: ED Tokoroa Hospital	Te Ara Pūkenga
Mate Huka	Accommodating Staff Growth

Conclusion

Whilst the complexities & challenges of this year have been unprecedented, the passion, commitment, resiliency and skill of our kaimahi has been inspirational.

This report from Tiwai Hauora is only a small example of the amazing mahi that is touching the lives of our people and community.

It has been such a privilege to be part of this team and mahi. We are truly blessed by the calibre of our kaimahi, the governance & leadership that guides and encourages us and the richness that comes from working for our iwi. I know there will be new challenges and opportunities, in the years to come, and as such we will need to adapt, learn, and grow and be resolute in our commitment to realise our vision.

Aka Tauwhiro Raukawa Corporate Services

ABOUT US

Aka Tauwhiro provides services and systems that enable the RCT Board and other Business Groups within the organisation to achieve their KPIs and deliverables.

It is the engine room of Raukawa and through it the Raukawa Group is able to achieve its vision

Raukawa kia mau, kia ora and the RCT is able to implement its mission

“to deliver outstanding cultural, social and environmental outcomes to ngā uri o Te Poari Manaaki o Raukawa”.

We are responsible for providing the systems for Finance, Business Administration, Communications and Information Technology together with the operational controls and support that maintain these systems.

The team also maintains and administers the Tribal Register and the distribution of Uri Grants.

The maintenance of the Groups vehicles, property, buildings and equipment is also overseen by Aka Tauwhiro.

STRATEGIC OUTCOMES THAT WE FOCUS ON

Strategic Outcome 1

Raukawa uri are actively engaged in events and activities

Strategic Outcome 3

We are influential at a national, regional and local level

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

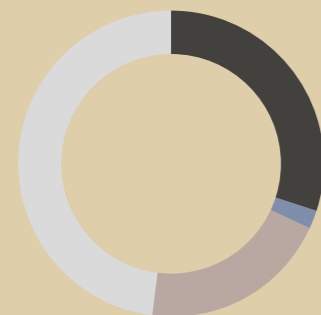
Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

OUR METRICS

	ASSIGNED	ACHIEVED	OUTSTANDING
KPIs	20	15	5
DELIVERABLES	51	42	9

HOW WE FOCUS OUR EFFORTS OVER THE YEAR¹⁰



- Strategic Outcome 1 30%
- Strategic Outcome 3 2%
- Strategic Outcome 4 20%
- Strategic Outcome 5 48%

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 Team restructure was implemented and completed early this financial year. This had an immediate impact on the team's ability to meet the increased needs of a growing workforce. Later in the year, it was identified that there was further benefit to be had by recruiting a Graphic Designer and a Content Creator. These roles will be filled in the ensuing financial year.

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, Te Manawapouhihiri

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
- RST Annual Report
- External media marketing such as radio and newspapers

Outreach Communications

The team adopted a targeted outreach strategy and this was instrumental in being able to contribute to the successful outcomes achieved for our iwi and community. The effectiveness of our outreach strategy, assisted by the high-quality visual content, led to significant gains in social media engagement.

This is reflected in our Facebook followers increasing from 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.

Radio Frequencies & ISP

As part of the review of the Raukawa Communication Plan (RCP) the utilisation of our Raukawa Airways Frequencies was considered. It was decided that we would continue to allow Raukawa Vibes (previously called Raukawa FM) to use these at this stage.

Covid-19 reinforced how important it is to maintain digital connection with our iwi members. It is

essential that they are able to be connected to the internet wherever they live.

This has become crucial when we consider how difficult it is to get a face to face appointment with a GP, or where tamariki or rangatahi are unable to attend school but can continue to study at home if they are online.

In June 2022, we took the opportunity to host Hon Dr David Clark and Hon Willie Jackson to discuss the rectification of digital isolation for our iwi and the benefits that this would bring within our rohe. This was reinforced during our Ministerial Forum discussions in August 2022. We indicated that a possible solution might be for us to explore the feasibility of RCT becoming an ISP and ICT support agency to provide digital connectivity for our iwi members together with pastoral tutorial support in operating their devices. We expect to have final decisions and clarification on how to progress this during the next financial year.

Strategic Events

The Communications team made a significant contribution to the success of the following

- RST AGM 2021
- Waitangi Commemorations
- Ō-Rākau Commemorations
- Matariki Celebrations
- Raukawa Kaumātua Games- which reached 14,496 Facebook followers
- Raukawa Ministerial Forum – which included a high calibre introductory video

These activities played an important role in RST's strategic events programme. We advised the organising committees and supported each of them with promotional videos, posters, photography and Facebook posts.

Rebranding

The team initiated a brand refresh in conjunction with Iceberg Communications. This involved input from RCT Board Members, kaumātua, ELT, RST Board Members and RIDL Board Members. At June 2022 it was WIP with formal completion to take place prior to the AGM.

Strategic Outcome 3

We are influential at a national, regional and local level

Raukawa 2030 Roadmap, pathways and projects

Raukawa supported the review and development of the new Raukawa 2030 Roadmap. This mahi will continue into FY22/23. Raukawa will have strong involvement in many of the identified projects such as:

- Purposeful finance, investment & enterprise
- Sustainable procurement
- Research, technology & data

Community Projects

Aka Tauwhiro participated in the Mercury Project Team that was established as an initiative for RCT to partner with Mercury in establishing a community project that would be geared towards improving local employment opportunities. This was WIP as at June 2022.

officers and the loss of financial records during the transfer of documentation to the new officers.

Marae who meet the dispensation criteria will be eligible for an exemption from the normal grant expense reporting requirement for the oldest outstanding grant. This allows the marae to gain access to their next outstanding grant and future unapplied for grants as long as they meet the reporting requirements moving forward.

The new policy also allows for marae to apply for bulk funding for major capital works. This is advantageous where a marae has several years grants that they have not yet been applied for. They may apply for these grants simultaneously where they have a comprehensive project plan, including designs and quotes, for major capital works at the marae.

A Whakapapa Advisory Group was also established to support the digital development of improved whakapapa identification and verification processes. This work will continue into FY 22/23.

The Data Integrity Officer has a key role to play in ensuring that the data on the Tribal Register is accurate and they are liaising with the relevant Government Agencies to achieve this.

Marae Grants

There were 8 grants distributed, totalling \$352,072 assisting marae in their growth.

The levels of all of the above grants are an indication of the success of our outward connectivity with iwi members, and the ability to assist so many more of our people keeps us striving to do more in this regard.

Raukawa Grants

Our Tribal Register Liaison applies their time and expertise to ensuring 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 these grants.

We received 66 applications for education grants and 3 applications for sports grants, totalling \$68,850 being paid out at 100% eligibility. An additional 177 applications received for kuia and koroua grants totalling \$114,633.

Honda Apprenticeships

Drawing on the existing relationship between the Raukawa Charitable Trust and Honda NZ, we worked together to create opportunities for our iwi members to gain Honda NZ apprenticeships. We were offered two apprenticeship both of which were based in Tāmaki Makaurau. Unfortunately, due to the uncertainty that Covid-19 presented the businesses at the time, we were unable to place anyone in these roles. However, we have continued to work with Honda NZ to resurrect these and fill them in the ensuing financial year.

Tribal Register & Uri Grants Database

The development of the new Tribal Register Database and the integrity of our data continued this year. Given the importance of our Tribal register, the capacity of our Tribal Register team was strengthened with the establishment of two new roles, a Whakapapa Coordinator plus a Data Integrity Officer.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Marae Development Workshops

Due to the unpredictable and ongoing environment that Covid-19 presented for us, we did not run our annual series of marae development workshops. However, we concentrated on working one on one with marae officers/treasurers to help upskill and support them to meet the required standards.

A relationship was established with Graham Brown Accountants to assist in this and several marae availed themselves of this free service to bring their accounts and financial reporting up to date.

This proved to be successful as a number of marae who had not received a grant for some years were able to receive the next grant that was due to them.

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.

Aka Tauwhiro led out the amendment to the RST Marae Grant Policy to address the historical issues being faced by many of our RST marae. The amended policy now allows a dispensation for marae to access their marae grants where they had been previously prevented from doing so as they had not been able to provide the necessary expense reporting. In most cases, this was due to a misunderstanding of the policy and procedure, or the moving on of marae trustees/

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Information and Communications Technology Infrastructure

Covid reinforced that ICT is now essential to our organisation. Ongoing systematic improvements to our operating systems included:

Remote Accessibility

All staff are set up to allow them to work uninterrupted from their homes as and when required. This includes full access to Zoom, Microsoft Teams and VPN access and capability. Data usage is monitored to ensure that there is compliance with governance.

Remote communications were facilitated for Pūtāke Taiao so that they could maintain contact with their Rangers and staff when they were off grid. Trials were also undertaken successfully on satellite links for internet connections in remote areas.

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 outbreaks. Because it also allows vehicle locations to be identified live, we are able to monitor the safety and wellbeing of our outreach staff.

Through our KeyLink Payroll Services portal, staff are able to apply for annual leave and sick leave digitally, and through Fleetwise staff can book pool vehicles. Meeting rooms can also be booked via Intranet and the utilization of these rooms has been improved by equipping them with zoom facilities.

The upgrading 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 into stage 2.

Tribal Register Database

The Covid-19 lockdown halted the finalization of the new tribal register database. However, this has now been completed and verification of the integrity of the data has commenced. This will be linked to grant applications and will have age qualification touchpoints.

Current registrations exceed 9700 members.

Integrated Accounting System

The Reckon accounting system was transitioned to Xero as at 1 March 2022. This will improve cash governance, financial reporting and also enable an integrated Purchase Order system 'Approval Max' to be implemented for better budgetary control.

Our team was also re-aligned to comply with the above and professional development plans Te Ara Pūkenga put in place to facilitate this.

The Audit Committee took the decision to replace GHA with Graham Brown so the annual accounts for RCT, RST Parent and RST Consolidated will now be completed by Graham Brown from their Putāruru offices.

Group Induction

Individual video interviews were completed for the Induction video as part of the Organisational Induction Project which will be introduced during the forthcoming financial year

Property and Resource Management

The Business Information Team (BIT) Leader continues to co-ordinate 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 are:

- The vacant street side office at Te Whare o Raukawa in Tokoroa were refurbished and are being occupied by a new Raukawa health and social service, Te Kei o te Waka
- The vacant rear side office at Te Whare o Raukawa has become the new boardroom and it hosted its first Board Meetings in July 2021. The adjoining carpark has been fenced and now offers secure parking
- A larger premise for our Putāruru branch office is required to meet the needs of their expanding service and while a suitable property has been identified the decision was taken to complete a small refurbishment at the existing offices to improve security and also better utilise the available space
- Additional premises were leased at Mannering Street in Tokoroa for utilisation as a distribution centre and to also store the waka when required
- RIDL acquired the old Putt Putt course in Logan Street for RCT to utilise as additional car parking and the conversion of this to a secure site is almost complete
- 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 so as to better utilise the available area
- The old Noel Lemmings premises in Tokoroa were taken on a short-term lease from the Council to assist with Covid response packs and RATS storage and distribution. Bulk purchasing accounts were established with Bidfoods, Gilmour's and Hunting and Fishing Rotorua to enable a rapid response to this distribution

Policy Management Framework

As a cross-organisational deliverable, we have continued to drive the completion of this project. A staff member has been dedicated to this work stream and the first stage has been completed. As an organisation, the ELT 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. As a consequence, it was restructured with the appointment of a Team Leader, PAV Creator and Contents Co-ordinator. Internally generated Communications requirements are now being met.

A more in-depth review of the current Communications Plan was undertaken to ensure that the high-quality work proudly continues as new demands and requirements are placed upon it.

The new plan will be implemented in conjunction with the completion of the Rebranding initiative.

Kaimahi and Trustee Apparel

Our stock of Raukawa attire has contributed positively to our image amongst the community and takiwā as it provides a professional and unified look for our 100 plus staff members when they are delivering services externally.

Taonga and Artefacts

Our collection of taonga which is housed in the Huia Kaimanawa room were independently valued for insurance purposes only and cover was placed on them for \$459,650. The addition of specialised insurance will help to add that added protection for our taonga as we continue to look after them for future generations.

Health, Safety and Wellness

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

Our BIT 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 roll out of the mobile vaccination and testing clinics.

Vehicle, Internet and Insurance Reviews

While our strategic partnerships have been of assistance during Covid considerable pressure has been put on costs due to supply chain, logistical and fuel issues.

A decision was made not to replace but rather roll over the leases on up to 20 vehicles until prices settle.



2021-22 Annual Report

Raukawa Iwi Development Ltd

He Pūrongo



Raukawa Iwi Development Ltd Chairperson's Report

E TIKA ANA KIA MIHI KI TĒNĀ KOKONGA, KI TĒNĀ KOKONGA O TE WHARE O RAUKAWA I HĀPAITIA KO TE KAUPAPA AHAKOA NGĀ TOIMAHATANGA O TE WĀ KIA PAI AI TE ANGA WHAKAMUA O TE WAKA O RIDL O RAUKAWA WHĀNUI. KOIANEI KO NGĀ KŌRERO, KO TE RIPOATA ME NGĀ WHAKAMĀNAWATANGA O TE TIAMANA O RIDL.

I wrote last year that individuals, families, communities and countries had again experienced extreme and often tragic disruption. 2022 was the year this disruption finally seemed to hit financial and investment markets, and this time governments were not minded to intervene.

It's ironic to say the least that the biggest health emergency for a century led to the biggest surge in investment returns. But this has not only stopped, there is now an active fightback against the excesses it created, and this is painful for investors.

If I was to take one theme from 2022, this is it: the party is over.

Everyone, including us, has had to work harder for returns this past year and this seems set to continue for the coming year or two at least. We have been fortunate that for the last ten years we have been following a strategy of both gradual diversification and gradual movement from financial assets into real assets.

We sped this up from March 2020 and had a couple of years of high activity making investments in property, agribusiness, fish quota and private equity amongst other things. This was despite soaring stock markets. Further additions through FY22 included:

- More agribusiness investments, notably an investment in vineyards
- Exposure to property development

This strategy has paid off. And while listed and financial assets have suffered acutely this year, the rest of our portfolio has held up well.

Amongst this, highlights have included:

- Strong performance from our existing agri assets. In part this performance has reflected the strong commodity prices during the year
- Ongoing strong performance from our property assets (though we don't think this

will continue at the same pace in coming years)

- A return to strength for our Australasian infrastructure investment

This has helped us to deliver a profit (before tax and donations) of \$21.1m, or 10.0% on the total value of equity when we include our interest in the CNI forests (or 11.8% just on book value of equity alone). This has allowed us to pay donations and dividends of \$4.1m.

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
- Invest for the long term

We believe this is the best way to grow the real wealth of Raukawa per capita. This is one of our internal measurement metrics. This year we had a higher hurdle given inflation, but have still managed to build real reserves per member.

This has been the result of creating sustainable long-term returns. Our return since 2017 has been 9.8% after tax. The compounding effect of this can be seen in our balance sheet which now stands at \$203.4m or \$236.8m including the value attributed to our interest in CNI (which for various complicated accounting reasons is held off balance sheet).

Commercial highlights

Within our overall performance there were some standouts:

- Hāpai Commercial is the collective property vehicle Raukawa founded to create a pan-iwi investment channel for commercial property. It again delivered good income and very strong value gains for an annualised operating return of 6.2% and an annualised total return (including revaluations) of 26.8%

- We made a new investment right at the close of last financial year, helping to form Pūainuku Pastures, which took a stake in major dairy producer, Dairy Holdings Limited. The very strong milk price this year supported this investment to an operating return of 19.6% and a total return (including revaluation) of 35.6%
- Our interest in the Central North Island forest lands returned more than \$3.3m (gross of tax credits)
- Our Australasian infrastructure investment, having suffered from two years of closed economies, had a comeback in line with expectations once border settings were loosened. This returned around 10% in NZD terms in FY22
- Te Pūia Tāpapa – the iwi private equity collective had a very good year. It had exposure to a healthcare business that was intimately involved in the Covid response. This helped to deliver a return to investors of 15.3% in FY22

I want to say a little about the financial backdrop against which some of these returns were achieved.

Governments across the world responded to Covid-19 by increasing liquidity. They did this through spending more and by printing money to help keep interest rates down. These measures are inherently inflationary but it took a while for governments, and especially their central bankers, to acknowledge this. Once they did, and rising interest rates became real, markets took fright.

Up until almost the last day of December 2021, we were in positive territory. Then it has been downhill since as the outlook gets gloomier and gloomier. Share and bond markets have almost without exception, endured major corrections in 2022. As I write this report these are still going and there is no clear way out.

We made a return of 20.8% on our managed funds in FY21. That is not normal. We are now making losses. That is not normal either. There will be a middle ground but when this will emerge is anyone's guess.

Investors are now realising they must value cash flow and good operations, not just cheap money. We are relatively well positioned here. Our investments generally have things they can sell to people who need them. They also give us wider global exposure. While the world economy looks like a scary place at the moment, we believe over the long term you need to be involved in it to both diversify risk away from New Zealand and gain access to drivers of growth.

New investment activity

Anyone reading these reports over several years will have seen that we have been busy converting financial assets into real assets, this continued in FY22. We invested around \$17m of cash through the year.

Our main new activity was to build on the success of Pūainuku Pastures and participate in two other agri related investments with the same partners:

- Pūainuku Vines acquired a portfolio of high-quality vineyards close to Blenheim. These are on long term (25 year) leaseback to Giesen, a major New Zealand wine producer and includes options for further developing this commercial relationship. RIDL committed \$3m of which \$1.5m was called in FY22
- Pūai Tangaroa acquired a small parcel of high value seafood (koura) quota. While we committed \$750k of which only half was called, we believe this will form the seed of a much larger investment in time. As with wider agribusiness, we like the global exposure that seafood provides

We also continued to increase our exposures, in line with strategy, to the various property exposures provided by Hāpai. In particular we participated in the formation of the new Hāpai Development entity. This will take greater, more speculative risks. We have tapered our investment accordingly and committed \$7.5m of which \$4.7m was called by year end for its initial project outside Christchurch.

The now three Hāpai vehicles (commercial, housing, development) continued to call capital through the year and in total we invested \$8.9m in FY22.

The year ahead

We performed well in FY22. This was thanks to our asset mix but as mentioned, our assets were thanks to our strategy.

We do not expect an easy time in FY23. Financial markets started to recover until about mid-August but then collapsed again in the face of hawkish sentiment from central bankers. We also suspect rising interest rates will keep a lid on property.

We have benefitted of late from rising commodity prices – flowing through to us in the form of logs and dairy. While commodity prices tend to track inflation, they are also influenced by wider economic outlook and that is becoming less benign by the day.

In short, we think FY23 will be a year we are grateful for our sources of reliable cash income such as high-quality property, ground leases and the like. We hope for more than this but we don't expect to see a form of recovery until central banks

think they have got inflation under control.

I say 'think' advisedly as they clearly did not have it under control for some time, but this didn't matter, they thought they did. We are paying the price of this now and will continue to do so for possibly the year or two ahead.

The best we can do in this situation is keep to our strategy, find good assets and run a tight investment operation. We hope we can do this.

Conclusion

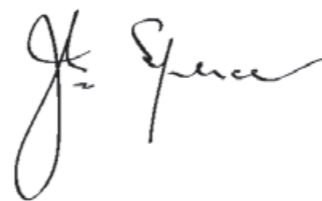
The RIDL board has always benefited from strong communication with RST through the trustee directors working closely with the independents such as myself. This has been a key part of RIDL's success and we look forward to it continuing. Thank you to Kataraina and the other trustee directors for helping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

I would also like to thank the other independent directors Jon Stokes and Vanessa Eparaima. It is good having you around the table. Altogether the RIDL board over many years has been stable, strategic and consistent. This is to the benefit of our performance and so has helped the wider Raukawa too.

Finally thank you to Kim Blomfield for her ongoing support of RIDL and the board, to Ellen Seebeck at our accountants, VBW, and to 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. We will continue to do our best to make sure Raukawa is supported financially.

**KIA TAKATŪ TĀTOU MŌ NGĀ RĀ
E HEKE MAI ANA. HEI KONĀ MAI I
ROTO I TE WHAKAARO NUI.**



John Spencer CNZM
Chair, RIDL and RAHC



2021-22 Annual Report

Financial Statements

Raukawa
Settlement Trust
**Financial
Statements**

FOR THE YEAR ENDED 30 JUNE 2022

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As at 30 June 2022
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 Charitable Trust
Raukawa Iwi Development Limited
Raukawa Asset Holding Company Limited
Raukawa Settlement Trust Limited

Accountants

Graham Brown & Co Ltd
Chartered Accountants
PO Box 204
Putaruru 3443

Bankers

Westpac
Tokoroa
Bank of New Zealand
Tokoroa

Date of Formation

Friday, 19 June 2009



Kataraina Hodge



Philipa Tapu



Cheryl Pakuru



Nachele Griffiths



Grant Thompson



Debbie Davies



Paraone Gloyne



Richard Jefferies



Marina Hireme



Photo not available

Te Ao o te Rangi
Apaapa



Steven Oxenham



Juanita Temarama



Bernice Kaponga



Rina Lawson



Photo not available

Taihakoia Maui

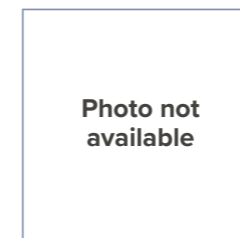


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Huia Te Kanawa

Raukawa Settlement Trust Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2022

	NOTE	Group		Parent	
		2022	2021	2022	2021
		\$	\$	\$	\$
Revenue					
Contract & project revenue	2	7,755,798	5,886,690	-	-
Finance and investment revenue	3	5,931,903	5,440,338	1,224,410	981,578
Other revenue	4	2,205,847	3,453,355	199,996	639,398
Total Revenue		15,893,548	14,780,383	1,424,406	1,620,976
Expenses					
Operating expenses	5	11,093,619	10,058,935	656,565	939,293
Administration expenses	6	538,564	350,377	472,111	383,541
Marae expenses - Provincial growth fund		591,601	419,832	-	-
Uri grants		870,119	791,260	-	-
Total Expenses		13,093,903	11,620,404	1,128,676	1,322,834
Total surplus after expenses		2,799,645	3,159,979	295,730	298,142
Share of surplus of equity accounted associates	13	12,002,398	12,532,074	-	-
Net surplus before tax		14,802,043	15,692,053	295,730	298,142
Less Tax expense	7	766,575	856,218	27,093	-
Net surplus for the year		14,035,468	14,835,835	268,637	298,142
Other comprehensive revenue/(expense) not subsequently recognised to profit & loss, net of tax					
Share of movement in reserves of equity accounted associates	8	2,847,640	(259,727)	-	-
Change in fair value of investments at FVOCI	8	612,254	6,956,792	-	-
Change in fair value of property, plant & equipment	8	100,000	555,196	-	-
Deferred tax recognised in equity for the year	8	(70,972)	96,237	-	-
Total other comprehensive revenue/(expense) not subsequently recognised to profit & loss, net of tax		3,488,922	7,348,498	-	-
Total comprehensive revenue/(expense) for the year		17,524,390	22,184,333	268,637	298,142

Raukawa Settlement Trust Statement of Financial Position

As at 30 June 2022

	NOTE	Group		Parent	
		2022	2021 (RESTATED)	2022	2021
		\$	\$	\$	\$
Assets					
Current assets					
Cash & Cash Equivalents	9	8,094,522	4,938,154	868,830	591,758
Short Term Deposits	9	12,688,558	21,176,261	-	-
Trade and Other Receivables	10	1,975,682	2,820,028	1,005,744	1,075,199
Inventory Property	11	4,095,115	3,129,527	-	-
Other Current Assets	12	36,866	-	-	-
Income Tax Receivable		934,069	68,088	170,235	114,888
Total current assets		27,824,812	32,132,058	2,044,809	1,781,845
Non-current assets					
Trade and Other Receivables	10	5,909,592	6,715,610	5,892,701	6,595,889
Investments in Associates	13	106,794,087	87,147,462	-	-
Investments in Subsidiaries	21	-	-	92,756,441	91,756,441
Property, Plant & Equipment	14	7,901,410	7,698,516	483,105	483,770
Other Investments	15	71,429,863	65,739,515	-	-
Investment Property	16	6,588,000	6,579,999	-	-
Intangible Assets	17	1,191,072	1,087,823	-	-
Loan Receivable - Whakaaratamaiti Marae		436,619	443,005	-	-
Advances to Related Parties	21	-	-	1,330,637	1,527,872
Total Non-current assets		200,250,643	175,411,930	100,462,884	100,363,972
Total Assets		228,075,455	207,543,988	102,507,693	102,145,817

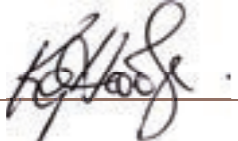
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Raukawa Settlement Trust Statement of Financial Position Cont.

For the year ended 30 June 2022

	NOTE	Group		Parent	
		2022	2021	2022	2021
Liabilities		\$	\$	\$	\$
Current liabilities					
Trade and Other Payables	18	1,655,824	1,574,989	105,959	132,720
Income in Advance	19	6,361,827	3,851,409	200,000	80,000
Provisions for Uri Grants, Future Projects and Raukawa Whānau Whanui	20	2,966,129	2,638,888	-	-
Employee Entitlements		362,049	344,438	-	-
Advances from Related Parties	21	-	-	110,911	110,911
Total Current liabilities		11,345,829	8,409,724	416,870	323,631
Non-current liabilities					
Deferred tax liability	7	3,627,684	3,556,712	-	-
Total Liabilities		14,973,513	11,966,436	416,870	323,631
Net assets		213,101,942	195,577,552	102,090,823	101,822,186
Trust funds					
Revaluation Reserves		37,365,263	33,876,341	455,800	455,800
Retained Profits		91,637,544	77,602,076	17,535,888	17,267,251
Settlement Funds		84,099,135	84,099,135	84,099,135	84,099,135
Net Assets/Equity		213,101,942	195,577,552	102,090,823	101,822,186

For and on behalf of the Board:


Chairperson


Trustee

Date: 23 November 2022

Raukawa Settlement Trust Statement of Changes in Net Assets/Equity

For the year ended 30 June 2022

	NOTE	SETTLEMENT FUNDS	REVALUATION RESERVES	ACCUMULATED REVENUE AND EXPENSE	TOTAL NET ASSETS/EQUITY
		\$	\$	\$	\$
Group					
Opening balance 1 July 2021		84,099,135	33,876,341	77,602,076	195,577,552
Surplus for the year		-	-	14,035,468	14,035,468
Other comprehensive revenue/ (expense) not subsequently recognised to profit & loss, net of tax		-	3,488,922	-	7,348,498
Closing balance 30 June 2022		84,099,135	37,365,263	91,637,544	213,101,942
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
Restated closing balance 30 June 2021		84,099,135	33,876,341	77,602,076	195,577,552
Parent					
Opening balance 1 July 2021		84,099,135	455,800	17,297,251	101,822,186
Surplus for the year		-	-	268,637	268,637
Total comprehensive revenue and expenses for the year		-	-	268,637	268,637
Closing balance 30 June 2022		84,099,135	455,800	17,535,888	102,090,823
Opening balance 1 July 2020		84,099,135	455,800	16,969,109	101,524,044
Surplus for the year		-	-	298,142	298,142
Total comprehensive revenue and expenses for the year		-	-	298,142	298,142
Restated closing balance 30 June 2021		84,099,135	455,800	17,267,251	101,822,186

Raukawa Settlement Trust Statement of Cash Flows

For the year ended 30 June 2022

	NOTE	Group		Parent	
		2022	2021	2022	2021
		\$	\$	\$	\$
Cash flows from operating activities					
Receipts from operations		12,446,394	11,544,239	1,107,500	1,570,473
Receipts from interest		210,232	610,341	535	4,159
Distributions Received from Limited Partnerships		2,026,236	-	-	-
Donations or grants paid		(820,119)	(3,037,380)	50,000	12,297
Receipts from dividends		3,708,512	3,328,388	1,127,060	650,323
Payments to suppliers and employees		(11,288,967)	(9,351,385)	(1,130,225)	(1,377,507)
Payments of income taxes		(1,148,367)	(383,111)	114,795	1,481
Net GST		(144,801)	229,303	16,607	25,807
Total Cash flows from operating activities		4,989,120	2,940,395	1,286,272	887,033
Cash flows from investing activities					
Receipts from sale of investment properties		-	735,000	-	-
Receipts from sale of investments in managed funds		-	2,226,129	-	-
Receipts from settlement of term deposits		8,487,703	49,386,465	-	437,439
Purchase of property, plant & equipment	14	(317,064)	(286,655)	(9,200)	(35,850)
Purchase of investment properties		(10,625)	(170,679)	-	-
Purchase of investments in other entities		(16,750,280)	(23,077,514)	-	-
Purchase of term deposits		-	(34,840,119)	-	-
Investments in associates and subsidiaries		4,100,069	3,488,984	(1,000,000)	(1,000,000)
Loans advanced/repaid to related parties		24,718	46,226	-	75,000
Loans from investments		-	-	-	-
Repayment from third party		-	6,067	-	-
Total Cash flows from investing activities		(1,832,752)	(2,486,096)	(1,009,200)	(523,411)
Cash Balances					
Net Increase in Cash Held		3,156,368	454,299	277,072	363,622
Cash at the Beginning of the Year	9	4,938,154	4,483,855	591,758	228,136
Cash at the End of the Year		8,094,522	4,938,154	868,830	591,758

Raukawa Settlement Trust Statement of Accounting Policies

For the year ended 30 June 2022

1. Reporting entity

The financial statements of Raukawa Settlement Trust (the Trust, RST) for the year ended 30 June 2022 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).

Statement of Compliance and Basis of Preparation

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.

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

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.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

(a) Goods and Services Taxation (GST)

Revenue and expenses have been recognised in the financial statements exclusive of GST except that irrecoverable GST input tax has been recognised in association with the expense to which it relates. All items in the Statement of Financial Position are stated exclusive of GST except for receivables and payables which are stated inclusive of GST.

(b) Financial Assets/Liabilities Non-derivative financial assets

The Group 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 becomes a party to the contractual provisions of the instrument.

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

i) Assets held at amortised cost

Assets held at amortised cost are financial assets with fixed or determinable payments

Raukawa Settlement Trust Statement of Accounting Policies Cont.

For the year ended 30 June 2022

(b) Financial Assets/Liabilities Non-derivative financial assets

ii) 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.

(c) 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 13 Investments in associate, note 14 PPE, note 16 Investment property, note 19 Income in Advance 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.

(2021) 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.

(d) 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.

(e) Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those from previous financial statements.

Raukawa Settlement Trust Notes to the Financial Statements

For the year ended 30 June 2022

	NOTE	Group		Parent	
		2022	2021	2022	2021
		\$	\$	\$	\$
2. Contract & project revenue					
Exchange revenues		7,488,891	5,706,690	-	-
Non-exchange revenues		266,907	180,000	-	-
		7,755,798	5,886,690	-	-

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	2022		2021	
		\$	\$	\$	\$
3. Finance and investment revenue					
Interest		225,431	452,693	535	4,159
Dividends		2,104,340	1,671,559	927,060	650,323
CNI Iwi Collective dividend		3,305,317	2,988,990	-	-
Fair value adjustments recognised in surplus/(deficit)		296,815	327,096	296,815	327,096
		5,931,903	5,440,338	1,224,410	981,578

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 10).

	NOTE	Group		Parent	
		2022 \$	2021 \$	2022 \$	2021 \$
4. Other revenue					
Lease & Rental Income		418,672	414,858	-	-
Grants, Koha and Donations		1,121,682	1,150,769	90,000	12,297
Other - Including Gain on Derecognition of Subsidiary		173,411	569,340	109,996	627,101
Fair value adjustments recognised in net profit/(loss)		492,082	1,259,573	-	-
Gain on Sale of Investment Properties		-	58,815	-	-
		2,205,847	3,453,355	199,996	639,398

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	579,100	568,481	-	-
Between 1 and 2 years	572,850	555,165	-	-
Between 2 and 3 years	495,275	492,299	-	-
Between 3 and 4 years	364,358	439,575	-	-
Between 4 and 5 years	342,915	364,358	-	-
Later than 5 years	2,229,175	2,572,090	-	-
	4,583,673	4,991,968	-	-

	NOTE	Group		Parent	
		2022 \$	2021 \$	2022 \$	2021 \$
5. Operating expenses					
Communication		373,556	331,556	2,365	3,745
Depreciation		177,303	225,056	10,729	8,940
Facilities		449,156	403,683	14,691	26,756
General		522,138	760,137	17,986	477,055
Governance		473,735	529,874	139,516	221,974
Personnel costs		6,094,470	5,509,341	1,584	1,812
Project expenses		955,441	643,868	-	-
Specialist advice		1,505,902	1,166,658	464,121	185,222
Travel		541,918	488,762	5,573	13,789
		11,093,619	10,058,935	656,565	939,293

NOTE	Group		Parent	
	2022	2021	2022	2021
	\$	\$	\$	\$
6. Administration expenses				
Administration	383,831	195,526	418,859	338,516
Accountancy fees	73,946	79,751	16,574	17,250
Audit fees	80,787	75,100	36,678	27,775
	538,564	350,377	472,111	383,541

NOTE	Group		Parent	
	2022	2021	2022	2021
	\$	\$	\$	\$
7. Income tax expense				
Surplus before income tax	14,802,043	15,692,053	295,731	298,142
Tax expense at 17.5%	2,590,358	2,746,109	51,753	52,175
Non-assessable income	(1,405,327)	(1,873,563)	(69,444)	(57,242)
Non-deductible expenses	57,612	88,040	92,612	23,409
Effect of tax exempt subsidiaries	(102,547)	(104,368)	-	-
Losses carried forward	(47,828)	-	(47,828)	(66,170)
Tax Adjustments	(211,887)	-	-	-
Maori Authority Credits on 2021 RIDL Dividend	(113,806)	-	-	-
Taxable expenses	766,575	856,218	27,093	(47,828)

Deferred tax assets/(liabilities) - Group	01 JULY 2021	RECOGNISED IN SURPLUS	RECOGNISED IN EQUITY	30 JUNE 2022
Investments in associates	(3,556,712)	-	(70,972)	(3,627,684)
	(3,556,712)	-	(70,972)	(3,627,684)

	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)

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	
	2022	2021	2022	2021
	\$	\$	\$	\$
8. Other comprehensive revenue/ (expense) not subsequently recognised to profit and loss, net of tax				
Share of movement in reserves of equity accounted associates	2,847,640	(259,727)	-	-
Change in fair value of investments at FVOCI	612,254	6,956,792	-	-
Change in fair value of property, plant & equipment	100,000	555,196	-	-
Deferred tax recognised in equity for the year	(70,972)	96,237	-	-
	3,488,922	7,348,498	-	-
Investments in Associates	21,433,695	18,586,055	-	-
Investments at FVOCI & Intangible Assets	18,031,588	17,419,334	-	-
Property, Plant & Equipment	1,527,664	1,427,664	-	-
Deferred Tax	(3,627,684)	(3,556,712)	-	-
	37,365,263	33,876,341	-	-

	NOTE	Group		Parent	
		2022	2021	2022	2021
		\$	\$	\$	\$
9. Cash and cash equivalents					
Cash and bank balances		8,094,522	4,938,154	868,830	591,758
Short term deposits		12,688,558	21,176,261	-	-
		20,783,080	26,114,415	868,830	591,758

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.

	NOTE	Group		Parent	
		2022	2021	2022	2021
		\$	\$	\$	\$
10. Trade and other receivables					
Accrued Interest		47,933	34,245	-	-
GST Receivable		62,529	20,414	2,873	15,867
Accounts Receivable		1,865,220	2,752,037	1,002,871	1,046,000
Prepayments		-	13,332	-	13,332
Accounts receivable - exchange revenue		1,975,682	2,820,028	1,005,744	1,075,199
Accounts receivable - non-exchange revenue		5,909,592	6,715,610	5,892,701	6,595,889
		7,885,274	9,535,638	6,898,445	7,671,088
Current portion		1,975,682	2,820,028	1,005,744	1,075,199
Non-current portion		5,909,592	6,715,610	5,892,701	6,595,889
		7,885,274	9,535,638	6,898,445	7,671,088

Included in accounts receivable for non-exchange revenue is \$6,892,701 (2021: \$7,761,608) 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 2022 reflects the net present value of the 8 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 (2021:\$0) There is no doubtful debt provision \$0 (2021:\$0) and the Trust is not exposed to any other significant credit risk (2021: \$0).Parent

	Group		Parent	
	2022	2021	2022	2021
	\$	\$	\$	\$
11. Inventory property				
Opening Balance	3,129,527	2,238,000	-	-
Transfer from Investment Property	440,000	-	-	-
Purchases	525,588	891,527	-	-
Closing book value	4,095,115	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	
	2022	2021	2022	2021
	\$	\$	\$	\$
12. Other Current Assets				
Deposits Paid on Fixed Assets	36,866	-	-	-
Total Other Current Assets	36,866	-	-	-

Deposits paid on fixed assets relate to \$36,866 paid as a deposit for 3x Marquees. \$98,923 (incl GST) is the balance owed and is payable on completion.

13. Investments in associates

Total Investments in associates

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 (2021: Nil)

	2022	2021
	\$	\$
Kākano Investment Limited Partnership		
Opening carrying value	38,540,106	38,771,533
Share of net profit/(loss) for the period	1,524,125	1,766,864
Share of other gains	1,551,841	-
Distributions received	1,523,967	1,998,291
Closing carrying value	40,092,105	38,540,106

RIDL holds a 31.5% share in Kākano Investment Limited Partnership (2021: 31.5%). Kākano 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.

	2022	2021
	\$	\$
Ranginui Station Limited Partnership		
Opening carrying value	12,175,211	11,198,147
Share of net profit/(loss) for the period	779,827	1,271,129
Share of other comprehensive income	1,295,799	25,644
Distributions received	458,553	268,421
Closing carrying value	13,792,284	12,175,211

Ranginui Station Limited Partnership owns and operates dairy farms in the South Waikato. As 30 June 2022 the Group holds a 44.7% share in the Limited Partnership (2021: \$44.7%).

	2022	2021
	\$	\$
Hāpai Commercial Property Limited Partnership		
Opening carrying value	35,318,864	15,594,973
Capital contributed	2,603,826	11,651,831
Share of net profit/(loss) for the period	2,179,846	1,649,291
Share of other comprehensive income	7,141,542	7,844,698
Distributions received	2,117,549	1,421,929
Closing carrying value	45,126,529	35,318,864

Hāpai Commercial Property Limited Partnership (HCPLP) owns commercial investment properties at Tauranga, Christchurch, Hawke's Bay, Dunedin, and Auckland. The group holds a 34.49% share at 30 June 2022 and appoints a director to its general partner.

	2022	2021
	\$	\$
Hāpai Housing Limited Partnership		
Opening carrying value	1,113,281	-
Capital contributed	1,601,921	1,113,281
Share of other gains	197,650	-
Share of net profit/(loss) for the period	6,574	-
Closing carrying value	2,906,278	1,113,281

As at 1 July 2021 the group held a 23.44% share in Hāpai Housing Limited Partnership (HHLP). During the year HHLP completed a capital raise and on-boarded new Limited Partners, as a result the groups share in HHLP was reduced to 21.04%. The group also appoints a director to HHLP's general partner.

	2022	2021
	\$	\$
Hāpai Development Property Limited Partnership		
Opening carrying value	-	-
Capital contributed	4,690,909	-
Share of other gains	189,800	-
Share of net profit/(loss) for the period	3,818	-
Closing carrying value	4,876,891	-
Total Investments in Associates	106,794,087	87,147,462

The group made an initial investment in Hapai Development Property Limited Partnership (HDPLP) in July 2021. The group holds a 27.27% share in HDHPLP at 30 June 2022 and appoints a director to its general partner.

14. Property, Plant & Equipment

	LAND	BUILDINGS	MOTOR VEHICLES	OTHER PLANT & EQUIPMENT	HERITAGE ASSETS	TOTAL
			\$	\$	\$	\$
Cost/Valuation						
Balance at 1 July 2021	342,593	6,441,714	47,113	1,121,976	455,800	8,409,196
Additions	-	62,044	91,263	126,890	-	280,197
Disposals	-	-	-	-	-	-
Revaluations	463,348	363,348	-	-	-	100,000
Balance at 30 June 2022	805,941	6,140,410	138,376	1,248,866	455,800	8,789,393
Balance at 1 July 2020						
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
Cost of Assets Sold/Disposed	-	-	(28,989)	(97,718)	-	(126,707)
Revaluations	-	555,196	-	-	-	555,196
Balance at 30 June 2021	342,593	6,441,714	47,113	1,121,976	455,800	8,409,196
Accumulated Depreciation						
Balance at 1 July 2021	-	121,676	16,443	572,561	-	710,680
Depreciation Expense	-	21,900	11,460	143,943	-	177,303
Disposals	-	-	-	-	-	-
Balance at 30 June 2022	-	143,576	27,903	716,504	-	887,983
Balance at 1 July 2020						
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 June 2021	-	121,676	16,443	572,561	-	710,680
Carrying Value						
At 30 June 2022	805,941	5,996,834	110,473	532,362	455,800	7,901,410
At 30 June 2021	342,593	6,320,038	30,670	549,415	455,800	7,698,516

All property, plant and equipment owned by the parent is classified as other plant & equipment and has a cost of \$54,479 (2021: \$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 2022. 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).

(2021) 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

15. Other investments

	Group	
	2022	2021
	\$	\$
Direct Investments		
Pūainuku Vines Limited Partnership	1,950,377	-
Pūai Tangaroa Limited Partnership	326,613	-
Pūainuku Pastures Limited Partnership	9,092,249	7,015,403
Te Pūaia Tāpapa Limited Partnership	6,179,402	2,826,371
Total	17,548,641	9,841,774
Managed Funds		
AMP Capital (DIT) Fund	13,804,455	12,135,457
Aspiring Asset Management Limited	4,381,707	4,756,461
Castle Point 5 Oceans Fund	1,309,245	2,364,605
Milford Funds Limited - Active Growth	13,158,473	14,226,780
Milford Funds Limited - Income Fund	9,574,115	9,916,732
Mint Asset Management	1,206,664	3,517,588
T Rowe Price Global Equity Growth Fund	4,167,728	5,369,064
Total	47,602,387	52,286,687
Private Equity		
Direct Capital Limited Partnership	932,448	542,676
Movac Fund 5 Limited Partnership	1,767,564	340,864
Moana NZ Limited	850,000	850,000
Pencarrow V Investment Fund	2,002,570	1,611,550
Pioneer Capital Partnership IV Limited Partnership	542,213	15,838
Pioneer Capital Private Debt I Limited Partnership	110,438	250,126
Pencarrow VI Investment Fund Limited Partnership	73,602	-
Total	6,278,835	3,611,054
Total Other Investments	71,429,863	65,739,515

Direct investments (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.

The board has made an irrevocable election to classify these investments at fair value through profit and loss as the company considers this measurement to be most representative of the business model of these assets.

The remaining other Investments include managed investment funds and private equity shareholder funds 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 2022.

Revaluation gains from the entities are recognised in Other Comprehensive Income.

	Group		Parent	
	2022	2021	2022	2021
	\$	\$	\$	\$
16. Investment Property				
Opening Balance	6,579,999	8,156,999	-	-
Additions - Purchases	-	51,427	-	-
Additions - Change in use of Property, plant & equipment	-	(650,000)	-	-
Disposals	(44,081)	-	-	-
Transfer to Inventory	(440,000)	(2,238,000)	-	-
Changes in Fair Value	492,082	1,259,573	-	-
Closing Book Value	6,588,000	6,579,999	-	-

Investment properties are held by the group to earn rental income and capital appreciation rather than for the groups 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 meter from current year prices. The valuation of investment properties was completed by independent professional property valuers Telfer Young Rotorua. The properties are assessed annually with detailed valuations completed every 3 years. The most current assessment was made in June 2022.

	Group		Parent	
	2022	2021	2022	2021
	\$	\$	\$	\$
17. Intangible assets				
Fishing Quota	950,000	950,000	-	-
Carbon credits - (NZ units)	241,072	1137,823	-	-
Total Intangible Assets	1,191,072	1,087,823	-	-

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 (2021: 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	
	2022	2021	2022	2021
	\$	\$	\$	\$
18. Trade and other payables				
Accounts payable	1,012,893	939,055	100,959	131,616
Accrued expenses	588,203	356,857	5,000	1,104
GST payable	54,728	279,077	-	-
	1,655,824	1,574,989	105,959	132,720

Trade and other payables are reported at their amortised cost.

	Group		Parent	
	2022	2021	2022	2021
	\$	(RESTATE) \$	\$	\$
19. Income in advance				
Income in Advance	6,361,827	3,851,409	200,000	80,000
	6,361,827	3,851,409	200,000	80,000

The Parent is predominantly funded via dividend payments from its subsidiary Raukawa Iwi Developments Limited (RIDL). The dividends are expected to cover all normal governance related costs as well as projects from time to time. In the 2021-2022 year, there were surplus funds remaining from the dividend income after the expenses were paid. Of the amounts received, \$200,000 of this has been deferred to the 2022-2023 year.

The Parent also 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.

Income in Advance relate to Exchange Revenues as per Note 10.

20. Provisions for Uri Grants, Future Projects and Raukawa Whānau Whānui

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.

	2021	ADDITIONS	DISBURSED	2022
	\$	\$	\$	\$
Marae Grants	1,579,760	561,119	(352,072)	1,788,807
Discretion Grants	89,120	25,000	(1,029)	113,091
Education Grants	79,950	105,000	(66,850)	118,100
Future Projects	333,886	-	(7,478)	326,408
Raukawa Whānau Whānui	324,000	54,000	-	378,000
Sports Grants	6,699	10,000	(816)	15,883
Uri Projects	110,473	-	-	110,473
Kaumatua Grants	115,000	115,000	(114,633)	115,367
	2,638,888	870,119	(542,878)	2,966,129

	Group		Parent	
	2022	2021	2022	2021
	\$	\$	\$	\$
21. Related parties				
Investment in subsidiaries				
Raukawa Iwi Development Limited	-	-	92,756,441	91,756,441
	-	-	92,756,441	91,756,441

All subsidiaries are 100% owned or controlled by the Group (2021: 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 (2021: 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.

	2022		2021	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
	\$	\$	\$	\$
21. Related parties Cont.				
Parent transactions with related parties				
(a) Subsidiaries				
Raukawa Charitable Trust				
Corporate services charges	(461,750)	(52,562)	(361,782)	(40,857)
Related party advance	-	(110,911)	-	(110,911)
Raukawa Iwi Development Limited				
Dividend	1,127,060	-	650,323	-
Related party advance	-	1,330,637	-	1,527,872
Raukawa Asset Holding Company Limited				
Related party advance	-	-	-	-
Raukawa Settlement Trust Limited				
Related party advance	-	-	-	-
Total Related party advances		1,330,637	-	1,527,872
(b) Governance				
Trustee remuneration	(119,267)	-	(183,824)	-
Group transactions with related parties				
(a) Governance				
Trustee and director remuneration	(426,349)	-	(418,457)	-
(b) Key management personnel				
Salaries, wages and other employment benefits	(1,184,553)	-	(946,974)	-
Full Time Equivalent Personnel	11		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 (2021: 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 Hapai 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 23, 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 are related parties. Transactions with these entities are disclosed in note 17.

22. 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.

23. 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 \$33.39 million (2021: \$32.42 million) using forecast rental income earned from forestry rights on land titles discounted at a rate of 6.45% (2021: 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 the statement of financial position as being received for no consideration, are measured at cost (nil value).

24. Commitments

Further Capital commitments as at 30 June 2022	TOTAL COMMITMENTS	REMAINING COMMITMENTS (AT 30 JUNE 2022)
	\$	\$
Hāpai Commercial Property LP	34,274,510	4,853,376
Hāpai Housing LP	10,500,000	4,784,798
Hāpai Development Property LP	7,500,000	2,809,091
Pūainuku Pastures	3,000,000	1,541,206
Pūai Tangaroa	750,000	424,700
Te Pūaia Tapapa LP	10,000,000	3,720,000
Direct Capital VI	3,000,000	2,395,513
Movac Fund 5 LP	3,000,000	1,287,650
Pencarrow V Investment Fund LP	3,000,000	660,000
Pencarrow VI Investment Fund LP	4,000,000	80,000
Pioneer Capital Partners IV LP	1,000,000	391,111
Pioneer Capital Private Debt I LP	2,000,000	1,528,540

25. Financial Assets and Liabilities

	Fair Value through Other Comprehensive Income	Asset held at amortised cost	TOTAL
	\$	\$	\$
As at 30 June 2022			
Trade and other receivables	-	1,913,153	1,913,153
Cash and cash equivalents	-	8,094,522	8,094,522
Term deposit	-	12,688,558	12,688,558
Other investments	71,429,863	-	71,429,863
	71,429,863	22,696,233	94,126,096
As at 30 June 2021			
Trade and other payables	-	1,508,869	1,508,869
Payable to related parties	-	18,400	18,400
	-	1,527,269	1,527,269
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	28,900,697	94,640,212
As at 30 June 2022			
Trade and other payables	-	1,222,848	1,222,848
Payable to related parties	-	18,400	18,400
	-	1,241,248	1,241,248

26. Contingent Liabilities

The group has no contingent liabilities and no guarantees as at 30 June 2022. (2021: Contingent Liabilities Nil. Guarantees Nil.)

27. Events Occurring After Balance Date

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

Raukawa Settlement Trust has been gifted control over the land and buildings of Papa o Te Aroha Marae on Mossop Road in Tokoroa.

Capital Calls after balance date	\$
Hāpai Housing LP	1,262,400
Direct Capital VI	15,899
Movac Fund 5 LP	32,365
Pioneer Capital Partners IV LP	7,426
Pioneer Capital Private Debt I LP	145,653

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 2022, 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 2022;
- 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 significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) 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 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 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 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears 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 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 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 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-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 25 November 2022
Hamilton

Raukawa
Charitable Trust
**Financial
Statements**

FOR THE YEAR ENDED 30 JUNE 2022

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As at 30 June 2022
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

Graham Brown & Co Ltd
Chartered Accountants
PO Box 204, Putaruru 3443

Auditors

PWC
PO Box 191
Hamilton 3240

Bankers

Westpac



Kataraina Hodge



Marina Hireme



Paraone Gloyne



Debbie Davies



Cheryl Pakuru

Raukawa Charitable Trust Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2022

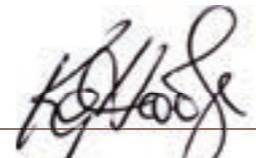
	NOTE	2022 \$	2021 \$
Revenue			
Contract & project revenue	2	7,171,410	5,450,316
Grants, koha and donations	3	4,004,622	4,188,149
Other revenue	4	652,768	533,391
Total Revenue		11,828,800	10,171,856
Less Expenses			
Operating expenses	5	9,943,809	8,704,629
Administration expenses	6	354,796	199,624
Marae expenses - Provincial growth fund	7	591,601	419,832
Uri grants	8	870,120	791,259
Total Expenses		11,760,326	10,115,348
Net surplus for the year		68,474	56,512
Total comprehensive revenue and expense for the year		68,474	56,512

Raukawa Charitable Trust Statement of Financial Position

As at 30 June 2022

	NOTE	2022 \$	2021 \$
Assets			
Current assets			
Cash & Bank Balances	9	1,894,703	1,476,792
Short Term Deposits	9	10,688,558	8,133,163
Trade and Other Receivables	10	991,415	377,007
Other Current Assets	11	36,866	-
Total current assets		13,611,542	9,986,962
Non-current assets			
Property, plant and equipment	12	818,302	714,744
Advances to related parties	17	2,881,505	3,032,144
Total Non-current assets		3,699,807	3,746,888
Total Assets		17,311,349	13,733,850
Liabilities			
Current liabilities			
Trade and Other Payables	13	1,154,202	1,116,515
Income in Advance	14	7,955,147	4,828,661
Provisions for Uri Grants, Future Projects and Raukawa Whānau Whānui	15	2,966,129	2,638,888
Employee Entitlements	16	362,049	344,438
Total Liabilities		12,437,527	8,928,502
Net assets		4,873,822	4,805,349
Equity		4,873,822	4,805,349

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


Trustee


Trustee

Date: 23 November 2022

Raukawa Charitable Trust Statement of Changes in Net Assets/Equity

For the year ended 30 June 2022

	ACCUMULATED REVENUE AND EXPENSE	TOTAL NET ASSETS/EQUITY
	\$	\$
Opening balance 1 July 2021	4,805,347	4,805,348
Total comprehensive revenue and expense	68,474	68,474
Closing balance 30 June 2022	4,873,822	4,873,822
Opening balance 1 July 2020	4,748,839	4,748,839
Total comprehensive revenue and expense	56,515	56,512
Closing balance 30 June 2021	4,805,349	4,805,349

Raukawa Charitable Trust Statement of Cash Flows

For the year ended 30 June 2022

	NOTE	2022	2021
		\$	\$
Cash flows from operating activities			
Receipts from operations		14,260,319	12,994,260
Receipts from interest		80,561	110,856
		14,340,880	13,105,113
Net GST		(158,462)	201,644
Payments to suppliers and employees		(11,043,735)	(9,609,707)
Total cash flows from operating activities		3,138,683	3,697,055
Cash flows from investing activities			
Term deposits maturing		3,510,222	4,781,820
Loans advanced from related parties		91,060	515,653
		3,601,282	5,297,473
Purchase of property, plant and equipment		(256,437)	(250,805)
Purchase of term deposits		(6,065,617)	(8,133,163)
		(6,322,054)	(8,383,965)
Net Cash Flows from Investing and Financial Activities		(2,720,772)	(3,086,495)
Net Increase in Cash Held		417,911	610,560
Cash at the Beginning of the Year	9	1,476,792	866,232
Cash at the End of the Year	9	1,894,703	1,476,792

Raukawa Charitable Trust Statement of Accounting Policies

For the year ended 30 June 2022

1. Reporting entity

Raukawa Charitable Trust (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.

Statement of Compliance and Basis of Preparation

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.

The accounting principles recognised as appropriate for the measurement and reporting of the Statement of Financial Performance and Statement of Financial Position on a historical cost basis are followed by the trust, unless otherwise stated in the Specific Accounting Policies.

The information is presented in New Zealand dollars. All values are rounded to the nearest \$.

The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

(a) Income Tax

Raukawa Charitable Trust as a registered tax charity is exempt from income tax under section CW42(1) of the Income Tax Act 2007.

(b) Goods and Services Taxation (GST)

Revenue and expenses have been recognised in the performance report exclusive of GST except that irrecoverable GST input tax has been recognised in association with the expense to which it relates. All items in the Statement of Financial Position are stated exclusive of GST except for receivables and payables which are stated inclusive of GST. The trust is registered for GST.

(c) Changes in Accounting Policies

The accounting policies adopted are consistent with those of the previous financial year.

(d) Significant Judgements, Estimates and Assumptions

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.

Significant Judgements in Applying Accounting Policies

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

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

Raukawa Charitable Trust Note to the Financial Statements

For the year ended 30 June 2022

	2022	2021
	\$	\$
2. Contract & project revenue		
Exchange revenues	6,904,503	5,270,316
Non-exchange revenues	266,907	180,000
	7,171,410	5,450,316

2021: 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 \$20,082

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.

	\$	\$
3. Grants, koha and donations		
Grants	1,007,210	1,126,969
Donation from Raukawa Iwi Development Limited	2,972,940	3,054,677
Other koha and donations	24,472	6,503
	4,004,622	4,188,149

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

4. Other revenue	\$	\$
Interest income	119,591	87,037
Corporate service charges	533,177	446,354
	652,768	533,391

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.

5. Operating expenses	2022	2021
	\$	\$
Communication	364,472	326,570
Depreciation	167,439	216,047
Facilities	526,613	477,349
Other Expenses	505,108	282,976
Governance	101,983	92,314
Personnel Costs	6,095,270	5,507,529
Project Expenses	955,441	643,868
Specialist Advice	686,195	688,506
Travel	541,288	469,469
	9,943,809	8,704,629

6. Administration expenses	\$	\$
Administration	329,685	170,941
Accountancy fees	9,698	10,908
Audit fees	15,413	17,775
	354,796	199,624

7. Marae expenses - Provincial growth fund	\$	\$
Nga Wahi Tuturu- Raukawa Marae Renovation Project	591,601	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. To date, \$1,130,454 has been received and \$1,011,433 has been expended and the balance has been carried forward as Income in Advance (2021: an initial payment received of \$626,696 and an amount of \$419,832 has been expended and the balance of this payment has been carried forward as Income in Advance).

8. Uri Grants	2022	2021
	\$	\$
Kaumatua Grants	114,635	106,791
Education Grants Released	66,850	92,650
Discretionary Grants Released	1,029	1,200
Marae Grants Released	352,072	259,422
Sports Grants Released	816	8,239
	535,402	468,302
Uri Grants Reserve	334,718	322,957
	870,120	791,259

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.

9. Cash and bank balances	\$	\$
Petty Cash	3,477	6,588
Westpac Bank	1,891,226	1,470,204
Cash and Bank Balances	1,894,703	1,476,792
Short term deposits	10,688,558	8,133,163
	10,688,558	8,133,163

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.

10. Trade and other receivables	\$	\$
Accrued Interest	47,933	8,903
Accounts Receivable - Exchange Revenue	943,482	368,104
	991,415	377,007

All amounts are short-term and have been reviewed for indicators of impairment. The carrying value of trade receivables is considered a reasonable approximation of fair value.

Trade and other receivables more than 90 days overdue are Nil (2021: Nil). There is no doubtful debt provision (2021: Nil) and the Trust is not exposed to any other significant credit risks (2021: Nil).

11. Other Current Assets

	\$	\$
Deposit Paid on Fixed Asset	36,866	-
	36,866	-

Deposits paid on Fixed Assets relate to \$36,866 paid as a deposit for 3x Marquees. \$98,923 (incl GST) is the balance owed and is payable on completion.

12. Property, plant and equipment

	BUILDING IMPROVEMENTS	PLANT & EQUIPMENT	MOTOR VEHICLES	OFFICE FURNITURE & EQUIPMENT	TOTAL
Cost & Valuation	\$	\$	\$	\$	\$
Balance as at 1 July 2021	187,449	15,490	37,797	1,080,909	1,321,645
Additions	62,045	2,741	91,263	114,949	270,998
Balance as at 30 June 2022	249,494	18,231	129,060	1,195,858	1,592,643
Balance as at 1 July 2020	62,203	22,809	48,119	1,064,417	1,197,568
Additions	125,247	-	18,667	106,890	250,804
Disposals	-	(7,319)	(28,989)	(90,398)	(126,707)
Balance as at 30 June 2021	187,470	15,490	37,797	1,080,909	1,321,665
Accumulated depreciation					
Balance at 1 Jul 2021	26,227	11,169	7,372	562,154	606,902
Depreciation expense	21,900	1,047	11,460	133,032	167,439
Balance at 30 Jun 2022	48,107	12,216	18,832	695,186	774,341
Balance as at 1 July 2020	16,948	16,624	33,011	450,999	517,582
Depreciation Expense	9,279	1,080	3,350	195,881	209,591
Disposals	-	(6,534)	(28,989)	(84,726)	(120,250)
Balance as at 30 June 2021	26,227	11,169	7,372	562,154	606,922
As at 30 June 2022	201,387	6,015	110,228	500,672	818,302
As at 30 June 2021	161,243	4,321	30,425	518,755	714,744

Items of property, plant and equipment are recognized 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

13. Trade and other payables

	2022 \$	2021 \$
Accounts payable	772,060	621,812
Accrued expenses	254,903	162,568
GST payable	53,412	264,186
PAYE payable	73,827	67,949
	1,154,202	1,116,515

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

14. Income in Advance

	\$	\$
Service Contracts Paid in Advance	6,342,567	3,733,591
Internal Funding Surpluses	1,612,580	1,095,070
	7,955,147	4,828,661

Service Contracts Paid in Advance relate to Exchange Revenues as per Note 2, and Internal Funding not yet applied relates to RIDL dividends for specific projects that have not yet commenced.

15. Provisions for Uri Grants, Future Projects and Raukawa Whānau Whānui

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.

	2021 \$	ADDITIONS \$	DISBURSED \$	2022 \$
Marae Grants	1,579,760	561,120	352,071	1,788,809
Discretionary Grants	89,120	25,000	1,029	113,091
Education Grants	79,950	105,000	66,850	118,100
Future Projects Grants	333,886	-	7,478	326,408
Raukawa Whānau Whānui Grants	324,000	54,000	-	378,000
Sports Grants Projects	6,699	10,000	816	15,883
Uri Projects	110,473	-	-	110,473
Kaumātua Grants	115,000	115,000	114,635	115,365
	2,638,888	870,120	542,879	2,966,129

16. Employee Entitlements

	\$	\$
Employee Entitlements	362,049	344,438
	362,049	344,438

(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

17. Related Parties

	2022		2021	
	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)	REVENUE/ (EXPENSE)	RECEIVABLES/ (PAYABLES)
(a) Parent				
Raukawa Settlement Trust				
<i>Current</i>				
Corporate services charges	461,750	52,562	361,782	40,857
<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	2,972,940	-	3,054,677	-
Corporate services charges	71,427	17,915	84,572	-
Lease and rental expenses	(238,967)	(10,655)	(222,367)	-
<i>Non-Current</i>				
Related party advance	-	970,594	-	1,121,233
Raukawa Asset Holding Company Limited				
Related party advance	-	1,800,000	-	1,800,000
Total Related party advances	-	2,881,505	-	3,032,144
(c) Governance				
Trustee remuneration	(60,000)	-	(67,300)	-
(d) Key management personnel				
Salaries, wages and other employment benefits	(1,184,553)	-	(946,974)	-
Full Time Equivalent Personnel	11	-	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 (2021: 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.

18. Commitments	2022	2021
	\$	\$
Operating leases		
Less than one year	334,360	335,640
Between one and five years	1,034,442	1,229,140
Five years or longer	233,485	509,162
	1,602,287	2,073,942

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.

19. Financial Instruments

<i>Financial Assets</i>	AMORTISED COST	TOTAL
	\$	\$
As at 30 June 2022		
Trade and Other Receivables	991,415	991,415
Cash and Cash Equivalents	1,894,703	1,894,703
Other Investments	10,688,558	10,688,558
Related Party Advances	2,881,505	2,881,505
	16,456,181	16,456,181
<i>Financial liabilities</i>		
Trade and other payables	1,026,963	1,026,963
	1,026,963	1,026,963
<i>Financial Assets</i>		
As at 30 June 2021		
Trade and Other Receivables	377,007	377,007
Cash and Cash Equivalents	1,476,792	1,476,792
Other Investments	8,133,163	8,133,163
Related Party Advances	3,032,144	3,032,144
	13,019,107	13,019,107
<i>Financial liabilities</i>		
Trade and other payables	784,380	784,380
	784,380	784,380

20. Capital Commitments

The trust has no capital commitments as at 30 June 2022, (2021 Nil).

21. Contingent Liabilities

The trust has no contingent liabilities and no guarantees as at 30 June 2022. (2021: Contingent Liabilities Nil. Guarantees Nil.)

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 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 2022, 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 2022;
- 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 significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) 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 25 November 2022
Hamilton

July 2021 - June 2022

Trustee Payments: Governance Fees & Travel

▶ Raukawa Settlement Trust

Trustee	RST BOARD ATTENDANCE	RST HONORARIUM (PAYMENTS)	RST EXECUTIVE COSTS (PAYMENTS)	TOTAL GROSS \$	TRAVEL \$	PAYE \$	NET \$
Lance Apaapa	3			2,100.00	-	693.00	1,407.00
Debbie Davies	3		-	2,100.00	215.74	693.00	1,622.74
Vanessa Eparaima	1	1	12	13,333.33	-	4,399.99	8,933.34
Paraone Gloyne	3		-	2,100.00		722.68	1,377.32
Nachelle Griffiths	4	-	-	2,800.00	226.08	1,050.00	1,976.08
Marina Hireme	2	-	-	1,400.00	38.18	462.00	976.18
Kataraina Hodge		12	-	60,000.00	700.23	19,800.00	40,900.23
Bernice Kaponga	4	-		2,800.00	39.36	924.00	1,915.36
Richard Jefferies	3	-	-	2,500.00	598.88	464.84	3,563.72
Rina Lawson	4	-	-	2,800.00	74.06	865.41	2,008.65
Taihakoa Maui	2	-	-	1,400.00	-	462.00	938.00
Steven Oxenham	4	-	-	2,800.00		924.00	1,876.00
Cheryl Pakuru	4	-	-	2,800.00	-	924.00	1,876.00
Phillipa Tapu	3	-	-	2,100.00	114.80	693.00	1,521.80
Huia Tekanawa	3	-	-	2,100.00	221.20	420.00	1,901.20
Juanita Temarama	2	-	-	1,400.00	73.69	462.00	1,011.69
Grant Thompson	2	-	-	1,400.00	37.72	462.00	975.72
				119,267	2,339.94	34,421.92	74,781.03


* This was Vanessa's last payment for July 2021 as RST Chair before Kataraina started in July 2021

▶ Raukawa Charitable Trust

Trustee	RCT HONORARIUM ¹	TOTAL GROSS \$	TRAVEL \$	PAYE \$	NET \$
Debbie Davies	12	7,500.00	1,357.92	2,475.00	6,382.92
Vanessa Eparaima*	1	2,500.00	-	825.00	1,675.00
Paraone Gloyne	12	7,500.00	1,357.92	2,580.92	6,277.00
Marina Hireme	12	7,500.00	1,357.92	2,475.00	6,382.92
Kataraina Hodge	11	27,500.00	-	9,075.00	18,425.00
Cheryl Pakuru	12	7,500.00	1,357.92	2,475.00	6,382.92
	60	60,000.00	5,431.68	19,905.92	45,525.76

* This was Vanessa's last payment for July 2021 as RCT Chair before Kataraina started in August 2021





Te Poari Matua o Raukawa

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