



Te Kāwai o Raukawa

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Hoturoa

Hotuope

Hotumatapū

Mōtai Tangata Rau

Uetapu

Rakamaomao

Kākati

Tāwhao

Tūrongo = Māhinaarangi

Raukawa

Rārangi Ūpoko



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Te Tohu o Nāianeī, mō Āpōpō, nō Nahi

Matariki is the theme for this year's annual report, it symbolises change and new growth, accordingly we released our new tohu which now adorns our iwi organisation, he tau hōu, he tohu hōu.

Over the past few years, we have been undertaking a rebrand process to bring about a new tohu that reflects who we are, our growth and evolution, and supports the mahi that we do as an iwi organisation.

In developing our new tohu, we have been working with our kaumātua, kaitiaki rūpū, governors, and kaimahi to create a new brand for Raukawa, released during Matariki to mark the change.

Our new design takes a traditional approach, drawing inspiration from the unique Raukawa carving style that adorns many of our whare across the takiwā and beyond, a style of carving made famous by master carver Hūhi Takerei of Ngāti Raukawa, Raukawa, and Ngāti Whakare.

Hūhi trained other well-known kaiwhakairo, Motu Heta and Hokowhitu Makarika. Motu hails from Raukawa ki Wharepūhanga, Ngāti Tāhikū, and Hokowhitu from Ngāti Tāhikū. These kaiwhakairo went on to carve many whare:

- Hoturoa at Aotearoa Marae – Hūhi Takerei as the primary tohunga
- Te Tikanga a Tāwhiao at Tokorangi Marae – Hūhi Takerei
- Whitikaupeka at Moawhango Marae – Hūhi Takerei
- Tāhikū II which once stood at Kōputaroa – Hokowhitu Makarika
- Tāhikū III at Rāwhitiroa Marae – Motu Heta
- Pakaketaiari at Mōkai Marae – Motu Heta
- Pākira at Waitahanui Marae – Motu Heta
- Te Poho o Kahungunu at Pōrangahau Marae – Hokowhitu Makarika

These whare are a testament to the Aotearoa carving school style established by Hūhi, and further developed by Motu and Hokowhitu. Poupuu with large eyes became a signature of all kaiwhakairo, along with the use of enlarged haehae and pākati lines. Another feature was the contrast of mā and pango, Hoturoa at Aotearoa Marae being an example of this. Kōrero tuku iho tells us that mā and pango are traditional colours that our tūpuna of Raukawa used. They are symbolic of te pō and te ao mārama, dark and light, balance and duality. This can be seen in our worldview, the roles of wāhine and tāne is but one example of this.

This unique carving style provides a whakapapa that ensures that we are grounded, connected and guided by our tūpuna. Our brand colours of mā, pango and a touch of whero (kōkōwai) are drawn from our traditional pallet, while the pattern of our tohu embodies the takiwā of Raukawa, with our many maunga and awa throughout the tohu itself.

The particular font we developed also takes on the ebb and flow of our tohu, with each letter reflecting the tohu, which in itself embodies our takiwā. We have also developed two new fonts, bespoke to Raukawa which continue the themes of connection and whakapapa.

Our tohu reflects our whenua, awa, and maunga, it links us to our past and encourages us to walk confidently into the future. It represents our values of Tika, Pono, and Aroha which guide us every day as we uphold the mana of our tupuna Raukawa.

Raukawa kia mau, kia ora!



Check out our brand video
Scan the code or visit bit.ly/tohuhou





Kaunihera Kaumātua

Kaunihera Kaumātua Report

Piki ake ai te reo tōiri ki te taumata o te rangi, ki te toi o ngā rangi, kia hī ake ai ko ngā whakaaro ki te kaunihera nui o te pō. Tatū mai ana ki runga i a tātou katoa ko ngā manaakitanga o te wāhi ngaro. Kia matāra tonu tātou ki te hāpai i ngā tikanga tuku iho i whakarerea mai ai e rātou, kia mau, kia ora ai te iwi o Raukawa.

We, the Kaunihera Kaumātua continue to grow and strengthen our relationships within the community, facilitating blessings of venues and kaupapa for numerous Raukawa projects, while continuing to provide cultural advice to our local councils, community, stakeholders and iwi.

As we reflect on FY22/23, some highlights this year include the launch of Te Oriori o Raukawa in July, two Ministerial Forums at Te Whare o Raukawa and in Wellington, Ngā Tohu Kaimahi o Raukawa in October, Waihou site blessing in February, Kaumātua Games in May and the June opening of the new Tokoroa trades training centre Pūkenga Rau.

A highlight for the Kaunihera Kaumātua was having the honour of receiving a unique taonga that was placed under the kaitiakitanga of Raukawa. In May 2023, we conducted a ceremony where we were given a stone patu that had been found by farmers on their farmland in Wharepūhanga. They contacted Raukawa and wished to gift it to us, it now lays in the taonga room at Te Whare o Raukawa.

It was a special day for our kaumātua and an exceptionally moving experience for all involved, including our chairperson, kaimahi and farmers. There was a beautiful wairua throughout the ceremony, from being retrieved from the whenua and being brought back to Raukawa. It was extra special to have the farmers join us on our journey.

The taonga will remain in Raukawa hands in the hope that one day we will learn more about how our tūpuna constructed this significant taonga, as well as for the purpose it was used.

Although our organisation continues to grow and expand exponentially, the Kaunihera has dwindled to a small few who actively support the mahi of our board and staff, providing tikanga and guidance when required.

Many of our marae are lacking in kaumātua who are fluent reo speakers who are prepared to sit on their paepae comfortably and with confidence. This lack of fluency is through no fault of iwi Māori, but due to the effects of colonisation and the deliberate attempt towards assimilation or in some instances, annihilation of our culture, language, and identity. We believe this has reduced the number of active kaumātua both on our hapū paepae and, unfortunately, at iwi level.

Thankfully, Raukawa is making great progress to improve this situation for those who wish to learn and grow at their own pace, in the hope that the tribal traditions of yesteryear will continue to evolve and mature with strength and vitality in the years to come.

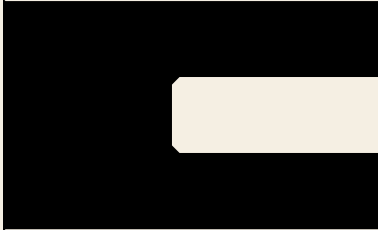
The growth of our pakeke is enabling them to strive forward in leaps and bounds in their desire to kōrero te reo Māori so they can converse with their tamariki and mokopuna. Some have progressed to kaiako for the iwi and, with the support from the Kaunihera Kaumātua, are teaching other pakeke, including kaumātua, to come through and thrive as well.

Raukawa works hard to find the right mechanisms and resources to help us continue to grow towards our goal of “tino rangatiratanga”. This was a collective moemoeā sought from the beginning of the organisation – to see our people looking after ourselves, developing, growing and thriving in the way that we want. Raukawa kia mau, kia ora.

Raukawa Kaunihera Kaumātua



Raukawa
Settlement Trust







He Pūrongo

Raukawa Settlement Trust Chairperson's Report

Tērā te taumata ki Panetoki e titiro iho ana ki Mangatūtū i rere ai ngā wawata o ōku tūpuna. Kia huia atu rā ko ngā whakaaro nui o te uri o Ngāti Puehutore ki te huinga o te kauheke kaumātua kua riro ki te pō. Ko te kakara mau roa e rangona tonu nei, e whakareia tonu nei ki te iwi whānui hei oranga mō pikipiki ake. Mātua rā ko ngā mihi ki te wāhi ngaro, kia tau rā ko ngā manaakitanga ki te Kīngi Māori me te whare kāhui ariki nui tonu, pai mārire. Kei ngā punenga puananī o te iwi kua ruia nei ki ngā tōpito katoa o te whenua, ko tō koutou pononga tēnei i mihi atu nei.

It gives me great pleasure to introduce this year's annual report, a year of further solid performance and growth for our iwi.

This result is an especially pleasing one for our iwi as Aotearoa, like most around the world, has grappled with economic disruption and uncertainty, and the impact of major weather challenges and impacts across the year.

The ongoing success of our iwi comes from the unity and success of the many parts of our collective, working together for the good of the whole, from our kaumātua, our marae, the strong guidance and monitoring of our trustees, and the passion and hard mahi of our kaimahi. It comes as a result of the excellent commercial leadership and performance of our business arm, Raukawa Iwi Development Ltd (RIDL).

I want to take this time to acknowledge the leadership of RIDL chairman John Spencer, who has announced that he will stand down as chair at this year's AGM. John has been a rock of support and stewardship for our commercial company since he joined in 2012. It is due to his experience and wisdom that our commercial company has been consistently a high performer since its inception. Our asset base has grown from \$50 million at settlement to more than \$200 million today. In our first year the company paid a dividend of a million dollars, this year we received distributions of \$5 million. Funding which goes towards grants for our kaumātua, marae and towards education and sports which covers many of the costs and expenses that go into running an iwi of our size.

John has provided immense service to our iwi and I on behalf of our people want to thank him and wish him and his whānau all the best in the next phase of their journey.

As you will have seen across our communication including this annual report and our social media, this year we released our new branding which was informed by input from many across our iwi including our kaumātua, marae and trustees. I want to thank all who have had a hand in the refining and refreshing of our brand.

This year we met again with the Crown for our annual ministerial forum. This was a strong show of unity and coordination from our iwi as we met with Crown Ministers and officials in parliament to ensure the voice of Raukawa is being heard by lawmakers on issues important for our iwi. I want to thank the many hands and individuals who made this hui such a success. The ongoing success of our iwi requires us to maintain strong informed relationships with decision-makers and funders.

Our financial results have continued to be solid with the Raukawa group reporting a surplus of \$8.9 million and increasing the value of our asset base to more than \$238 million. It is pleasing to also report an increase in grants paid to our whanau, with almost \$600,000 going to our marae, a 68% increase from the previous year. Additionally, \$74,650 were distributed in education grants and over \$320,000 in kuia and koroua well-being grants, almost double what was paid last year.

This year Raukawa continued to play a big part in Te Tiratū (Iwi Māori Partnership Board) – the health entity that brings ngā iwi o Tainui Waka, mātāwaka ki Kirikiriroa and Ngāti Hāua ki Taumarunui together to be the primary source of whānau voice in the system to influence regional strategies through Te Aka Whai Ora. There was good progress made on this kaupapa during the year.

In FY22/23 we continued to work on the return of the Ō-Rākau site and are pleased to advise you that representatives of Raukawa, Maniapoto and Waikato-Tainui (Ngā Ahi e Toru) and the Ministers for Māori Crown Relations and Finance have completed and signed a Deed of Agreement called 'Te Whakaaetanga Whakataunga Mō Ō-Rākau, Te Pae O Maumahara – Deed of Agreement Relating to the Ō-Rākau Site'.

The Deed acknowledges all of those who fought in the battle, and their iwi, as 'Ngā Hoa Pakanga'. The Deed outlines how the Ō-Rākau site will be owned and managed, and how the relationship of Ngā Ahi e Toru and Ngā Hoa Pakanga will be reflected in the future management of the site, and how names will be recorded on the title. The transfer of the Ō-Rākau site will come into effect once legislation passes through Parliament.

There have been many achievements and much progress this year, a number of developments which are expanded on further in the report. These include the excellent work that has gone on into bringing Papa o te Aroha Marae under the guidance and support of Raukawa Charitable Trust, following its gifting by the Māori Catholic Society. Our acceptance of this koha has begun the process of accessing funding and support to allow the marae to provide support for many across the Tokoroa community.

I want to take this time to acknowledge and thank our marae trustees for the knowledge and commitment they bring to steering our waka. This year we farewelled trustees, Te Ao o Te Rangi Apaapa, Bernice Kaponga, Richard Jefferies and Cheryl Pakuru. I want to thank you all individually for your mahi over the years, especially Cheryl Pakuru who has been a trustee since the Board's inception in 2009. I want to welcome new trustees Jordene Sydney for Tangata Marae, James Whetu for Ruapeka Marae and Donna Parker for Ūkaipō Marae.

As I have mentioned, the success of our iwi is because of the sum total and mahi of our parts. Everyone plays their part in guiding and supporting our iwi forward. Our trustees set the pathway forward and it is our kaimahi who implement the plan and do the mahi at the many coalfaces that

we operate. I want to acknowledge the leadership of former Tumu Whakarae, Maria Te Kanawa who this year was promoted to Tāhuhu Rangapū (chief executive) for Raukawa. Maria has been a consistent performer for our iwi who has continued to grow and improve her skill and experience across the more than 10 years she has worked in leadership roles across Raukawa.

I want to thank Maria and her team for the incredible and essential mahi they do for our people and for many across the communities we share.

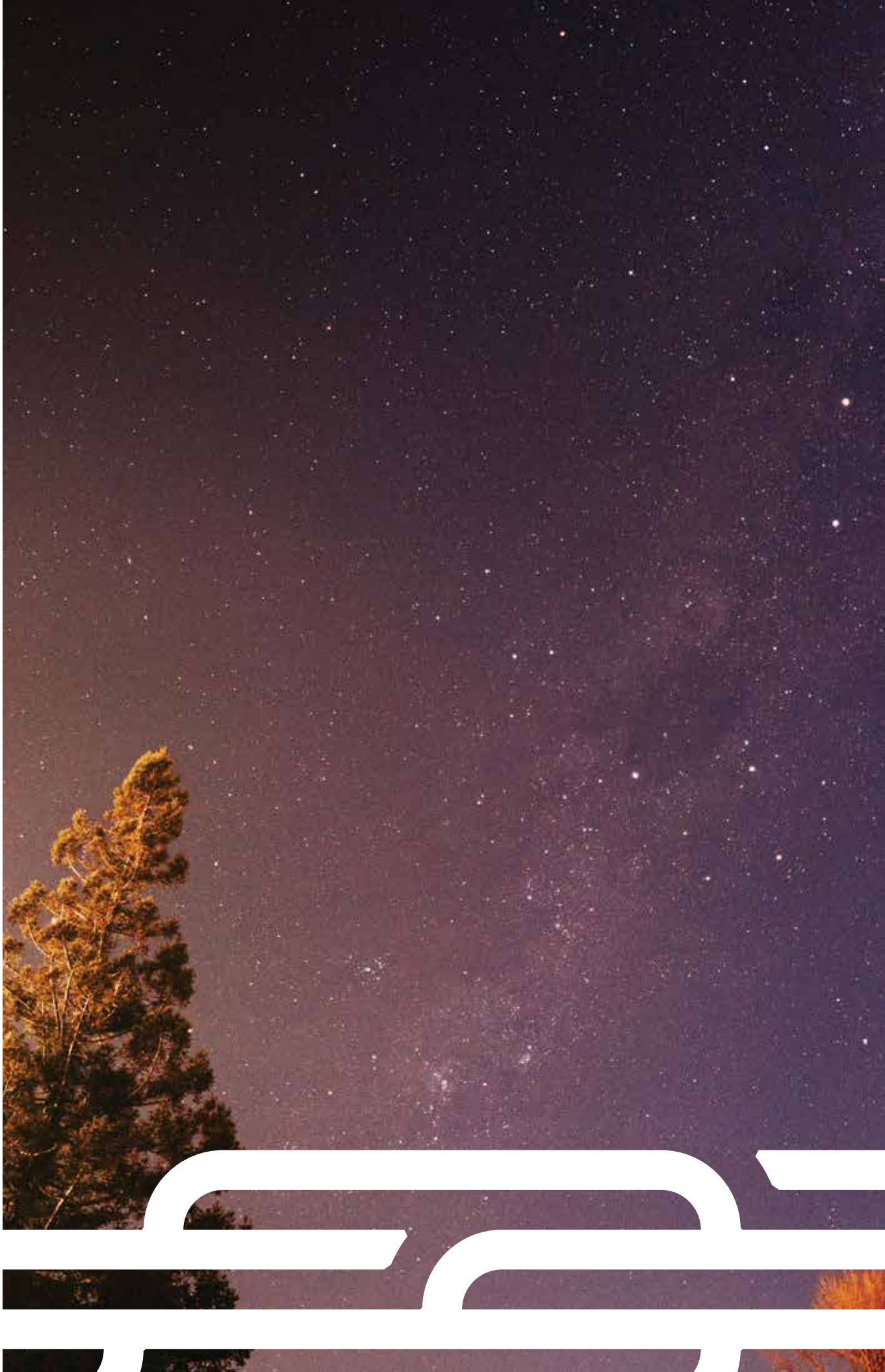
In closing, I want to thank our whānau for allowing our trustees and kaimahi the opportunity to serve. We continue to be strong and achieve solid steps forward because of the unity and tautoko we continue to receive from our whānau. As further economic turbulence grows on our horizon, it is our unity and collective strength that will ensure we navigate the rapids successfully.

Tēnei ka whakaiti, tēnei ka mihi, tēnā koutou katoa.



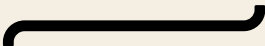
Nā Kataraina Hodge

Raukawa Settlement Trust Chairperson





Year in
Review





Year in Review

1 July 2022 – 30 June 2023



Ministerial Forum

August 2022

We hosted our annual Ministerial Forum here at Te Whare o Raukawa. The hui was an opportunity to meet and discuss relevant kaupapa and concerns directly with the Prime Minister, Ministers and government officials. It was also an opportunity to acknowledge shared understandings and strengthen our partnership between Raukawa and the Crown.



Te Wiki o Te Reo Māori

September 2022

We had another busy and fun week celebrating Māori language week at Te Whare o Raukawa. There were games and activities held throughout the week, lots of laughs and waiata, and then finished the week with a hākari.



Planting Day Te Waihou Walkway

September 2022

Raukawa put the karanga out to join our community planting day where we went out into the taiao, got our fingers paru and planted native rākau at Te Waihou Walkway.

Our planting day forms part of Te Mauri o Waihou Project which is one of our many initiatives to create healthy waterways in the Raukawa region. We would like to thank our community and the many volunteers who turned up with their gumboots and spades, ready to make a difference along our awa tūpuna.

Ngā Tohu Kaimahi o Raukawa

October 2022

Our kaimahi celebrated at our bi-annual Staff Awards, where we recognised a few of the shining stars in our organisation. The day was spent in appreciation, with the awards acknowledging a vast set of contributions including those who embody our values, leadership, innovation, community engagement and excellence.



Te Wānanga Ūkaipō

November 2022

We held the second phase of Te Ūkaipō, which is a kaupapa that provides opportunities to live as Raukawa through the restoration of our traditional birthing practices, oriori and tohi. At this wānanga, māmā, pāpā and whānau were able to unpack the first five verses of Te Oriori o Raukawa and take part in a tohi ritual that has been lying dormant within our iwi for over 100 years.

Kai Ora Celebrates 100 Graduates

December 2022

We celebrated the first 100 graduates of our Kai Ora, Māra Kai programme. Whānau came together with our kaimahi reminiscing about their time during the course, with plenty of laughs and delicious kai. What began as a six-week course in October 2020 in Tokoroa, has now grown to a 12-week course stretching across our takiwā, from Tokoroa to Putāruru and Te Awamutu.



Raukawa AGM

December 2022

We hosted our first annual general meeting at Te Whare o Raukawa where iwi members gathered to hear about another year of growth and performance for our iwi and the mahi that we have undertaken on their behalf. It was a great turnout of iwi members, who also got to meet some of our amazing kaimahi.

Te Whare Kōrero o Raukawa

January 2023

We had a fantastic turnout for Te Whare Kōrero o Raukawa, held from January 23 – 27 at Pōhara Marae. Whānau spent the week immersed in our culture, learning our reo and tikanga.





Te Mauri o Waihou Project

February 2023

We held a site blessing led by our kaumātua at Tūheihei (Blue Springs, Putāruru) with construction beginning on the viewing platform. The project is co-funded by the South Waikato District Council and aims to enhance the physical infrastructure along our awa tūpuna.

Papa o te Aroha Marae

March 2023

In March we announced that Papa o te Aroha Marae, a well-known Tokoroa community marae, had been gifted to Raukawa by the Tokoroa Māori Catholic Society. We continue to explore funding options to ensure it can be self-sustainable and available to the community in the future.



Te Kura Reo o Raukawa

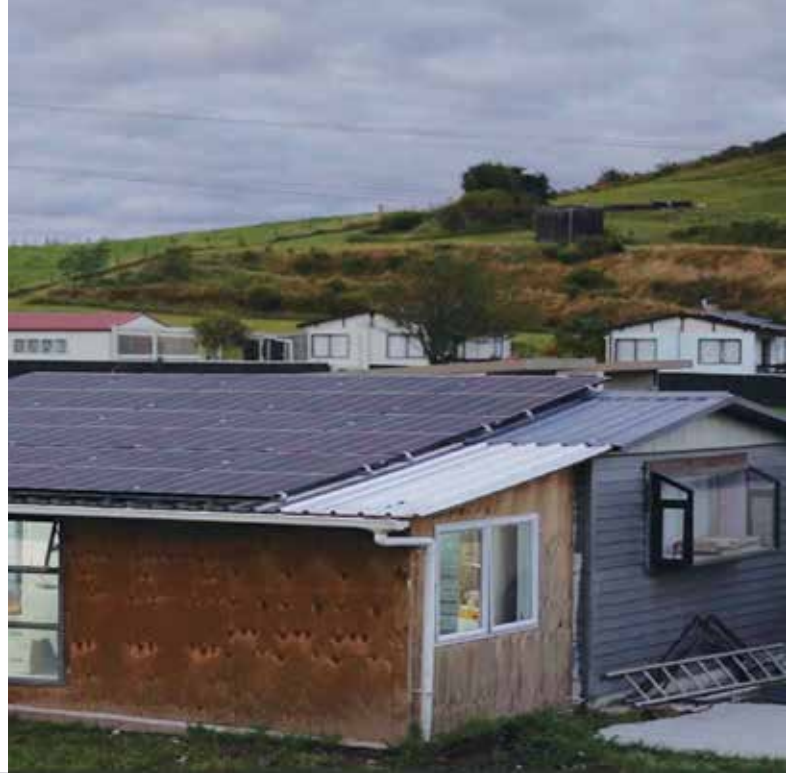
April 2023

There was energy and excitement at Kura Reo held at Parawera Marae. Whānau participated in various activities, such as waiata and kōrero. The passion of our kaiako and tauira for our language was truly inspiring, and it was evident that Kura Reo is more than just an event, but a movement towards revitalising te reo Māori and our tuakiritanga.

Ngātira Solar Panels Project

April 2023

Ngātira Marae had a vision and determination to work towards being a self-sustainable pā. Funding from Hīkina Whakatutuki (Ministry of Business, Innovation and Employment) allowed Ngātira to install solar panels on their papakāinga. We were able to support Ngātira in their project by administering the fund on their behalf. We would like to acknowledge the contractors Harrison's Solar from Te Awamutu who installed the solar panels and provided this resource for our uri.



Te Tātāwhāinga Kaumātua o Raukawa

May 2023

The annual kaumātua games was held at the South Waikato Sport and Events Centre Tokoroa, with over 250 kaumātua from around the takiwā gathered for a day of whakawhanaungatanga and hauora. The games are a wonderful occasion for our kaumātua to come together and connect, a rare opportunity outside of whānau gatherings and iwi kaupapa. Congratulations to Aotearoa Marae who took first place – second year in a row!

Sāmoan Language Week

May–June 2023

Raukawa celebrated Sāmoan Language Week with daily activities, games and learning Sāmoan culture. We shared ava in our opening ceremony, learned a Sāmoan karakia and pese, had a special performance by the Aoga Amata tamariki and finished off the week with a Sāmoan hākari. Fa'afetai lava to everyone who participated and helped make the week a success!



Ministerial Forum

June 2023

We were fortunate enough to hold two Ministerial Forums within the same financial year. Our Raukawa chairperson, kaimahi, kaumātua, trustees and advisors met with a rōpū of Ministers and government officials in Wellington for the annual Ministerial Forum. The forum is an important event where we discuss relevant kaupapa and concerns with the Crown, and share our successes over the last year as we continue to champion our 2030 vision.

Raukawa Grants

Overview

Grant Type	Budget 2022 – 2023 (\$)	Actual 2022 – 2023 (\$)	Proposed 2023–2024 Allocation (\$)
Marae	600,000	592,539	600,000
Education	110,000	74,650	110,000
Kuia Koroua Wellbeing	315,000	207,148	315,000
Discretionary	25,000	250	25,000
Sports	10,000	13,100	10,000
Total	1,060,000	887,687	1,060,000

Marae Grants

Marae	Paid ¹ (\$)
Aotearoa ²	284,661
Mangakāretu	0
Mōkai (Pakaketaiari)	53,789
Ngātira	0
Ōngāroto	0
Ōwairaka (Rāwhitiroa)	24,481
Paparaamu	0
Parawera	0
Pikitū	53,520
Rengarenga	0
Ruapeka	32,181
Tangata	42,729
Tāpapa ³	66,858
Ūkaipō	0
Whakaaratamaiti	34,320
Whakamārama	0
Total	592,539

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

²Aotearoa Marae received 9 years of funding in this distribution round

³Tāpapa Marae received 2 years of funding in this distribution round

Education Grants

Level of Study	No. of Applicants	Paid (\$)
Bachelor Degree	53	52,500
Postgraduate	6	5,850
Masters	6	10,000
Doctorate	2	4,000
Diploma	4	1,750
Short Course	2	550
Total	73	74,650

Kuia and Koroua Wellbeing Grants

Type of Relief	No. of Applicants
Dental	45
Eye Treatment	55
Firewood	39
General Practitioner	97
Hearing Treatment	25
Heating	53
Mobility Equipment	7
Pharmacy Prescriptions	81
Podiatry	14
Ambulance	11
Total Applicants	210³

³There was a total of 210 applicants who applied for assistance across multiple areas of relief.

Sports Grants

Representative Level	No. of Applicants	Paid (\$)
Local	16	1,600
Regional	25	7,500
National	8	4,000
Total	49	13,100

Participant Type	No. of Applicants	Paid (\$)
Athlete	48	13,000
Coach	1	100
Manager	0	0
Official (Umpire, referee, judge)	0	0
Total	49	13,100



Education Grants

Returning Home Inspires Reo Māori journey

Living and raising tamariki in Australia was the drive for Raukawa grant recipient, Jennifer Kingi to study towards a Bachelor of Arts, with a double major in Te Reo Māori and Māori and Indigenous studies.

Jennifer, known as Honey, was living with her whānau in Australia before returning home at the end of 2020 due to her father-in-law being sick. She wanted her tamariki to learn who they are, where they come from and the long line of greatness they descend from. Her tamariki inspired her to return to university, and by doing so, created the pathway she can only describe with the following whakaaro, "Te ao Māori is my navigator that directs my journey and te reo Māori is my guide that shows me the way."

Honey was born in Putāruru and raised in both Tokoroa and Australia. The youngest of 14 brothers and sisters, her father's side is from Ruapeka, Rengarenga and Paparaamu Marae and her mother's side is from Pikitū Marae. She was living in Australia as a child, came back to Aotearoa for intermediate and high school and then returned to Australia with her husband for mahi where they stayed for 21 years.

Between her and her husband, they have five tamariki and one mokopuna. When Honey, her husband, and their two youngest tamariki returned home to Aotearoa, they enrolled them at Te Kura Kaupapa Māori o Te Hīringa and they now attend Te Wharekura o Te Kaokaoroa o Pātetere. This inspired Honey to begin her own te ao Māori journey.

"My studies have brought me home," Honey said. "It has been, and still is, an arduous journey, but most definitely rewarding. Reconnecting with whānau, marae, and iwi has strengthened my bonds with them all."

But seeing her tamariki blossom in all areas of te ao Māori has been the biggest gift of all. It reaffirms the commitment they all made to each other coming home.

Honey is currently in her final year of studies. She has been taught by great lecturers, not just within the university, but also within her own rohe of Raukawa – Te Kaokaoroa o Pātetere.

She said anyone who has studied anything Māori knows the highs and lows and the world of emotions that this haerenga can take you on.

"However, I am forever grateful and count myself very lucky to have been gifted the opportunities I have, with the highlight being the kōrero tuku iho and pūrākau that I have been present to hear from everyone I have crossed paths with."

Once graduated, she will give back and be of service to her community and her iwi of Raukawa.

"I want to be a part of strengthening and building our iwi, our community through all avenues to see it prosper for a bigger and brighter tomorrow."



Sports Grants

Chasing Dreams, An Endless Pursuit

It is never too late to fulfil your childhood dreams. That's the message from Dion Newth, BMX World champ.

The recently turned 50-year-old from Ūkaipō Marae is a Raukawa sports grant recipient and won gold at the 2022 World BMX Championships in Nantes, France. The event is held yearly at different locations around the world with over 3000 competitors – with 80 riders in Dion's age category 45–49 men.

To be number one entails hours of riding, training, and gym work. The race track itself is around 450 metres long, and they have five qualifying races, with eight people per race. It's gruelling and at the 2019 World Championships in Belgium, Dion crashed in the final. So, he wanted to redeem himself.

"It felt amazing to win as it has been a lifetime goal of mine," he said. "I could have given up in 2019, but instead it fuelled a fire inside of me."

Like many sports, Covid-19 had a major impact on competition, including cancellation of tournaments. And since the pandemic, the cost of everything has gone up – especially flights, with most of Dion's competitions overseas. So, he is appreciative of the grants he has received from Raukawa over the years.

"Every little bit helps."

Born and raised in Tokoroa, Dion first began riding at 10 years old around the old BMX track by the YMCA. He left home and eventually gave up the sport for 12 years, but in 2015 he decided to move back to be closer to his whānau and found his passion again for BMX riding.

"I was reflecting on my life and the things that made me happy. This sport was one of them, so I decided to get back into it."

So what's next, now that Dion has achieved number one in the world? He turned 50 earlier this year, which means a new age category and a new set of competition.

"I'm a prime example that you shouldn't use your age as a limit to chase your dreams."

The Sports Grant is open to athletes, coaches, managers and officials, such as umpires, referees and judges. It is available as a contribution towards costs of an amateur sportsperson at a local, regional or national representative level.



Kuia and Koroua Wellbeing Grants

Every Little Bit Helps Our Kaumātua

Marie Whare is grateful for the wellbeing grants that make her life a little bit easier with the rising cost of living.

The 67-year-old from Ngātira Marae has used the grants for a range of wellbeing and healthcare support over the years, including – GP visits, prescription costs and most recently, a new pair of reading glasses.

"I am grateful to Raukawa for the grants, as every little bit helps me," says Marie.

Marie was raised in Ngātira for most of her life, before moving to Auckland as a teenager. Her whakapapa to Ngātira is from Te Amopiu, which comes down to Tāwhai Te Rore, and finally Rata Te Rore her grandfather.

Marie returned to Ngātira to live in the 1970s, got married in 1978 and had three children. If she's not at home, she's off visiting her children, sometimes weeks and months at a time, and spending time with her "hundreds" of mokopuna – including all of her nieces and nephews' children.

She first heard about the grants through her sister when she was in her 50s. Once she turned 60, her sister helped her fill in the forms and process her applications. She said the form is easy enough to fill out. But it's great to have help from others who have done it before and know what to do.

"Don't be afraid to ask for help. Ask whānau or ring Raukawa, and someone can guide you through the process if you have any questions," she adds.

"Some of our people do get whakamā to ask for help. I often say, you can get this covered, you know and they ask how? There are lots of people that need to know this is available."

The Kuia and Koroua Wellbeing Grants are where iwi members 60 years and over can apply for wellbeing and healthcare-related support.

The grant supports eligible iwi members to alleviate the costs for eye, dental, hearing and podiatry treatments, GP visits, pharmacy prescriptions, and mobility equipment. Grants also extend to heating needs and ambulance fees.

Marae Grants

We have been providing marae distributions since 2010, and have proudly distributed \$3,405,235.74 in grant funding since 2013¹. Each marae receives a base grant of \$18,000 irrespective of their membership. Moreover, marae receive an annual supplementary grant determined by the board based on the number of registered iwi members associated with each marae. This supplementary amount is consistently applied across all marae².

Each year we distribute direct funding to our 16 Raukawa marae, empowering them to take on projects, capital works and kaupapa that seek to revitalize and maintain their ūkaipō. This year we distributed a total \$592,539. If your marae needs help with its application or grant compliance report, contact our grants team on grants@rauakawa.org.nz.



Aotearoa

***\$329k**



Whakaaratamaiti

\$281k



Ūkaipō

\$165k



Tāpapa

\$312k



Tangata

\$366k



Ruapeka

\$182k



Rengarenga

\$76k



Pikitū

\$408k



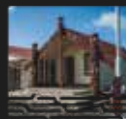
Parawera

\$141k



Paparaamu

\$111k



Ōwairaka
(Rāwhitiroa)

\$65k



Ōngārōto

\$86k



Ngātira

\$198k



Mōkai
(Pakaketaiari)

\$362k



Mangakāretu

\$160k



Whakamārama

\$156k

Total Distribution

*2013 - 2023

\$3.4m

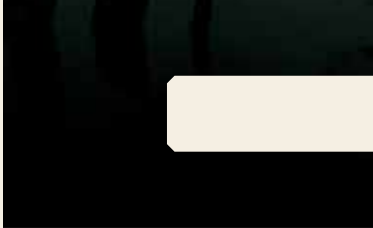
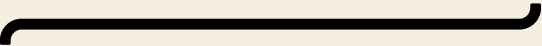
¹Total amount allocated since 2013 is \$5,784,043.35

²Fund Allocation: It is important to note that funds designated for uri grants are never reallocated to other purposes including operational expenses. Even if a marae has yet to receive all their grants these funds are securely held in trust by the board until they can be accessed. We are committed to assisting marae in enhancing the capabilities of their officers and supporting them with reporting and related tasks.

*All figures have been rounded down to the nearest whole number



Raukawa
Charitable Trust







He Pūrongo

Raukawa Charitable Trust Tumu Whakarae Report

Tuia te rangi e tū nei, tuia te papa e takoto nei, tuia te here tangata e tūhonohono nei i a tātou. Mātua rā ko ngā whakaaro ki te wāhi ngaro, te tiere o te rangi e miri nei i te whenua, he raumahara ki te kaunihera o te pō e arahi tonu nei i a tātou, okioki atu rā. Ko ngā manaakitanga kia tatū ki runga i te whare ariki o Pōtatau Te Wherowhero VII, Kīngi Tūheitia me Te Makau Ariki, pai mārire! Kei te iwi o Raukawa e poipoi tonu nei i tēnei uri o Māhinaarangī, tēnā whakareia tō tātou Raukawatanga e whakaaturia nei i roto i tēnei ripoata, kia mau, kia ora rā.

I would like to thank our kaumātua for their tautoko and counsel, ensuring we uphold the tikanga of our iwi, and our trustees for their support, guidance, and expertise. I would like to mihi to our Raukawa Settlement Trust (RST) Chairperson, Kataraina Hodge, for her continued leadership in another busy year at our organisation.

Raukawa continues to evolve and flourish. In the last few years we have continued to experience growth – and continue to expand as an organisation today. Through a partnering approach, we have been lifting levels of trust and confidence in Raukawa and what we can deliver. We have seen our kaimahi numbers increase from 91 to 130 in the past 12 months, and from 64 in 2018. This has come about by carefully considered strategic actions, ensuring that 1 – any growth helps us achieve our vision, Raukawa kia mau kia ora, and 2 – that this will have a positive impact on the lives of our uri, on our taiao, for our culture and the communities we share. These strategic decisions and actions are evident when we decide to act on an opportunity or choose to decline an opportunity as it doesn't enable us to achieve our vision or doesn't align with our Raukawa way and values.

Our ever-changing political landscape across the government's reform agenda has been met with passion and commitment from our organisation. While these reforms have had an impact on our capacity and capability as an organisation, I am proud of how our team is staying across the many sectors, ensuring the Raukawa voice is shared and heard.

Our kaimahi continue to work hard and are passionate and committed here at Raukawa. Some projects we have undertaken this year, that I would

like to mention are the 2022 Ministerial Forum, which we hosted at our whare. We met with our then Prime Minister, Ministers, and government officials. We spoke about our projects and relevant kaupapa, strengthening our partnership with the Crown.

Later in the year, we also attended our 2023 Ministerial Forum in Wellington (hosted by the Crown), continuing the focus on our partnership between Raukawa and the Crown. Through these forums, we have been able to make significant progress in the Data-Driven Approach to Raukawa Wellbeing project and kick off our Raukawa Climate Resilience project. We have been able to discuss other important kaupapa such as the Ngā Iwi and Ministry of Education (MOE) kawenata, the Crown reforms and their impact on settlements, and the future of health and social service design and delivery.

We held two events under Te Mauri o Waihou project – our Community Planting Day, where we planted 2000 native rākau along the walkway, and a site blessing for the reconstruction of the viewing platform for the puna. As the project name reflects, this project is about expressing our role as kaitiaki and enhancing the mauri of our awa tupuna. I also want to acknowledge our partners Te Papa Atawhai (DOC) and other stakeholders, the South Waikato District Council (SWDC), landowners and hapū on this project. A strong relationship based on shared vision, commitment and trust has been vital to the impact the project is having to date.

We celebrated our kaimahi at Ngā Tohu Kaimahi o Raukawa, recognising the outstanding commitment and achievement of our kaimahi. We hosted Te Tātāwhāinga Kaumātua o Raukawa, cheering on our kaumātua as they proudly represented their marae. Papa o te Aroha Marae, a well-known Tokoroa community marae, was gifted to Raukawa by the Tokoroa Māori Catholic Society. Plans continue to develop, with the goal of having the marae revitalised as soon as possible, so it is available to our community.

I am proud to announce that Raukawa received gold accreditation as a Workwell Employer – the first Māori organisation in the Waikato local

region. This kaupapa supports our goal to ensure the wellbeing of our kaimahi is being valued, and an important and integral part of our organisation. We continue to embed and demonstrate successful components of a health and wellbeing programme in Raukawa, such as Staff Day Out, Staff Mental Health Day, whare challenges, Matariki celebrations, wellbeing challenges, Employee Assistance Programme (EAP), and health insurance to name a few.

We continue to support our marae to exercise their own mana motuhake with a range of projects across our 16 marae. Projects include Ngātira Marae installing solar panels for their papakāinga. We continue to finalise the last of the marae renovation projects funded through the Provincial Growth Fund (PGF).

I would also like to briefly acknowledge our partnerships that continue to strengthen and develop, such as Mercury, Te Aka Whai Ora and Te Whatu Ora. We also have a growing group of organisations and Crown agencies who are partnering with us in a genuine way – Oranga Tamariki, Te Puni Kōkiri (TPK) and Tatauranga Aotearoa (Stats NZ).

In other news, over the past few years, we have been working with our kaumātua, kaitiaki rōpū, governors and kaimahi to bring about a new tohu that reflects the growth and changes that we have been through in the past years as an iwi organisation. After much consultation and creative processes, our new tohu – that we unveiled during Matariki – embodies the takiwā of Raukawa, with our whenua, our many maunga and awa throughout the tohu itself.

Our new design takes a traditional approach, drawing inspiration from the unique Raukawa carving style that is seen on our own whare, a style of carving made famous by master carver Hūhi Takerei of Ngāti Raukawa, Raukawa and Ngāti Whakarete.

We are grateful for the mahi that went into constructing such a detailed and unique design for our organisation. I hope you love our new rebranding just as much as we do.

In this report, I want to take a moment to acknowledge the leadership of RIDL Chair John Spencer, who has decided to step down from his

role at this year's AGM. John has been a pillar of support for our iwi's commercial company. We have reaped the benefits of his leadership and I want to extend my heartfelt gratitude to John for his immense service to our iwi and wish him and his whānau all the best in the next phase of their journey.

I am excited about the future of Raukawa and all of the sectors throughout the organisation. We have a great team from governance to executive leadership and the waewae and ringaringa of our organisation who are on the ground.

Ki konei whakairihia aku kōrero, kei aku iti, kei aku rahi, tēnei ka mihi.



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 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

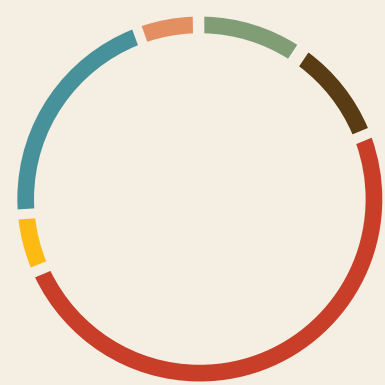
We are professional and effective with infrastructure that supports our delivery

Strategic Outcome 6

Raukawa sustains and improves the environment

How we focus our efforts over the year⁴

●	Strategic Outcome 1	10%
●	Strategic Outcome 2	10%
●	Strategic Outcome 3	50%
●	Strategic Outcome 4	5%
●	Strategic Outcome 5	20%
●	Strategic Outcome 6	5%



Our Metrics⁵

	Assigned	Achieved	Outstanding
KPIs	14	10	4
Deliverables	65	49	16

⁴Indicative estimate of how we apply our time, effort, and resources to achieving this strategic outcome.

⁵Note 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 Tumū Whakarae is responsible for the completion of these indicators but does not necessarily lead the project.

Strategic Events

All business groups are responsible for proactively identifying and completing key strategic events. You will see many of these reflected in the separate business group sections of this annual report. Events that the organisation ran during this financial year include:

- Raukawa AGM 2022
- Waitangi Commemorations
- Ō-Rākau Commemorations
- Te Tātāwhāinga Kaumātua o Raukawa – Kaumātua Games
- Ministerial Forum

Raukawa AGM 2022

As part of last year's (21/22) Annual Report, I commented that due to Covid-19, we made the decision to hold last year's AGM online. While we were still able to connect with many of our uri, it simply wasn't the same as meeting kanohi ki te kanohi. We were pleased to be able to hold the AGM for the first time at Te Whare o Raukawa in Tokoroa. The turnout exceeded our expectations, and because we are adept at pivoting and quickly finding solutions, we were able to accommodate everyone who arrived that day.

The AGM was attended by iwi members right across our four pouwhenua, Te Pae o Raukawa, Te Kaokaoroa o Pātetere, Wharepūhanga and Maungatautari. We also had quite a lot of whānau who attended for the very first time which was great.

The presenters for the day were:

- RST Chairperson – Kataraina Hodge
- Raukawa Iwi Development Limited (RIDL) Chairperson – John Spencer
- RIDL Investment Manager – Alex McKinnon
- RCT Trust Tumu Whakarae – Maria Te Kanawa

All of the presentations were well received and provided a great sharing and learning opportunity for the attendees. Our RCT kaimahi had set up various stands to demonstrate the mahi that they do day in and day out, and also allowed iwi members to connect with our mahi and our kaimahi. There were many spot prizes and lucky draw prizes won that day. One of our rangatahi could not contain her excitement when her name was pulled out of the box as a winner of a brand-new iPhone.

It was also exciting to see that in a few cases, we had at least two and sometimes three generations of Raukawa uri attend. It will be great if we can continue to lift the level of interest of our rangatahi in their iwi and the mahi we undertake.

We look forward to seeing our iwi members again at the 22/23 AGM.

Waitangi Commemorations

A group from our Kaunihera Kaumātua led a community karakia on Colson's Hill on the morning of Waitangi Day 2023 at 6 am. It was a small intimate gathering, however, those who were able to attend enjoyed the experience, time and space to stop and reflect. It also provided a further reflection on the journey that Raukawa has been on since its inception in 1987 and acknowledges all of those leaders of the past and whānau we have lost along the way.

Ō-Rākau Commemorations

On 1 April 2023, a small group of approximately 130 people came together at the Ō-Rākau battle site to commemorate and give homage to the many iwi who lost their lives there. While remembering stanzas like this in our history can bring on feelings of anger and sadness, it is still important that we do commemorate the sacrifice of our tūpuna.

This was a wonderful day of remembrance and acknowledgement. Te Nehenehenui, Waikato-Tainui and Raukawa worked closely to pull this day together. There were three guest speakers Piripi Curtis, Reverend Fox and Dr Robert Joseph. Piripi Curtis is the son of Sir Toby Curtis, and he spoke about the production of the movie based on the battle of Ō-Rākau. Plans for the movie release are set for next year around Matariki. Piripi and his team are also looking to produce resources from a mātauranga perspective to be used in schools.

Dr Robert Joseph spoke about how inventive our tūpuna were in the art of warfare and many other ways. He also spoke to current kaupapa which are causing unease amongst some, for example, co-governance. Reverend Fox closed the guest speakers out with a rousing kōrero which weaved Catholic scriptures with mātauranga Māori.

Te Tātāwhāinga Kaumātua o Raukawa – Kaumātua Games

Our fifth kaumātua games took place on 8 May 2023 at the South Waikato Sport and Events Centre. The defending champions from 2022, Aotearoa Marae took out the top prize again this year.

There were 18 teams in total competing on the day which is the most teams we have had compete. There was great representation from all four pouwhenua, Te Pae o Raukawa, Te Kaokaoroa o Pātetere, Wharepūhunga and Maungatautari. We had 14 of our 16 RST Marae attend, two teams from Maungatautari – Pōhara Marae and Maungatautari Marae, along with our RCT Kaumātua services team.

All teams participated in a march before the games commenced, proudly waving their banners, and showing off their flash new team tee shirts and dance moves. That is about where the comradery ended as the competitiveness of our kaumātua kicked in. There was a total of nine different games, in which all teams had a chance to play and compete against their whanaunga from another marae.

At the end of all of the games, our kaumātua were treated to a delicious hāngi and beautiful singing from our very own RCT band. Twelve of our Raukawa kaimahi had been practising for a few weeks to provide entertainment for our kaumātua as they ate. This was thoroughly enjoyed and requests started to come in for bookings of the band.

There were many kaumātua for whom this was their first ever kaumātua games, which was also the case for some of our kaimahi. As with all of the past four years, this was another amazing celebration of Raukawatanga, whanaungatanga and kotahitanga.

Ministerial Forum

This year's Ministerial Forum was held on 20 June 2023 at the Parliament building in Wellington. There was a small but strong contingent of trustees, kaumātua and kaimahi in attendance. We were also able to have a live stream of the forum in Wellington shared with our whare in Tokoroa for kaimahi and uri who were unable to attend. This ensured that everyone felt part of the proceedings even though they couldn't attend in person.

Unlike last year when we hosted, our timeline was limited to a two-hour period. Therefore, we ensured we could make the most of that time and be very succinct about what we needed to share with the Crown, and more importantly what kaupapa we wanted the Crown to partner on with us.

In 2022, our main kaupapa was the development and implementation of our data-driven approach to enhancing Raukawa wellbeing. I am very pleased to say that we have enjoyed great commitment and contribution from both TPK and Tataurangi Aotearoa. At this year's forum, we provided an update and tabled the next two years' work plan which has been approved by TPK and Tataurangi Aotearoa.

The main kaupapa for our 2023 Ministerial Forum was "Enhancing Raukawa Climate Resilience – Our Marae Centric Approach". Climate change and its impacts are well known by everyone as you will see it spoken about in the news, social media etc, and with the need for the Crown to address these issues head-on, we felt it was the most opportune time to bring our parties together on the same path to ensure the resilience of our people and marae.

Other equally important kaupapa brought to the table that day included our environmental reforms. This discussion addressed the impact that these reforms may have on our Treaty settlements, and the approval of the terms of reference between RCT and the various Crown agencies to work together in a more collaborative way. This hui ensures that the voice of Raukawa is always heard.

The MOE Kawenata – Raukawa, Ngāti Tūwharetoa and Waikato-Tainui make up a conglomerate called Ngā Iwi, and all parties signed our kawenata back in 2021. At this forum, we shared how disappointing and unacceptable it is that MOE was not honouring the kawenata and working with Ngā Iwi. Systems change within the health and social services sector including service delivery. This kaupapa spoke to our desire as iwi to hold our own mana and be able to partner with Crown and its agencies to empower Raukawa to chart its own health and social services system to better represent and deliver the types of services needed, and improve the terrible access to health care issues.

Strategic Outcome 2

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

Raukawa History Book

The book looks to capture the traditional kōrero of the iwi by retelling important historical moments that promote and reinvigorate 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.

Te Tai Whakaea – Raukawa Treaty Settlement Journey Web Series

This Manatū Taonga (Ministry of Culture and Heritage/MCH) funded project started in FY18/19. In December 2018, at the 2018 AGM, we launched the book, Tai Whakaea – Raukawa Settlement Journey, completing our commitment to this project.

During FY20/21, we agreed to complete the unfinished parts of the original project on behalf of MCH. This involved the development of an online web series based on the Tai Whakaea book and interviews. On July 9 2021, we held the official launch of the Raukawa Treaty Settlement Journey website.

During FY21/22, we agreed to translate the original Raukawa Treaty Settlement Journey website into te reo Māori. This work was completed during the year and now sits with MCH to launch the te reo Māori version of the website.

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, considering the experiences of our kaumātua, governors and iwi members. Each of these experiences has contributed to shaping our iwi and propelling us forward. Further work was completed during the year however, this remains a work in progress and will continue into FY23/24.

Building Strategic Relationships

Strong meaningful relationships have been a guiding principle handed down from our kaumātua for many years. This mindset 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 (JMA) partners throughout our takiwā are equally important. These strategic relationships have proven to be valuable for both parties this year and have contributed to the growth of our service delivery and representation on influential boards, committees and forums.

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

- **Mercury** – With our kawenata signed in FY21/22, our relationship continues to flourish as we work together to identify joint projects which the partnership will support in order to achieve the vision of our kawenata
- **TPK** – Our relationship with both central and regional teams have gone from strength to strength. We have worked very closely with TPK teams to support our ministerial forum and the kaupapa which come out of these engagements

- **Te Arawhiti** – Our governors and advisors have continued to work closely with Te Arawhiti to pursue our aspiration to have the Ō-Rākau Battle site returned to Raukawa, Waikato-Tainui and Te Nehenehenui under tūpuna title. This has been years of commitment to get to this point. We are very hopeful that this will be finalised in FY23/24
- **Tatauranga Aotearoa** – This is a very new relationship, but one which is bringing forth great progress in relation also to our Raukawa Data-Driven Approach to Enhance Raukawa Wellbeing project. We hope to have a kawenata signed between Raukawa and Tatauranga Aotearoa early in FY23/24
- **Oranga Tamariki** – We have established a strong relationship with Oranga Tamariki through the design, development and implementation of our Te Kei o Te Waka service. Due to the strategic benefits to Raukawa, Oranga Tamariki and whānau, we are looking to formalise a partnership to continue to work with Oranga Tamariki for the betterment of our people and the wider community
- **SWDC** – Raukawa and SWDC continue to build and strengthen the relationship. Most recently both parties approved and signed a jointly owned Aotearoa reorua strategy. This commits both parties to ensure that te reo Māori is seen, heard, felt and spoken throughout the South Waikato district

RST continues to exercise its rangatiratanga and looks to appoint RST representatives on various influential and important advisory groups, governance groups, and project teams as necessary. These include but are not limited to:

- Te Tiratū – Waikato Iwi Māori Partnership Board (IMPB) – Kataraina Hodge (RST/RCT Chairperson) – Co-Chairperson
- Waikato Regional Council (WRC) Regional Iwi Partnership Committee – Debbie Davies (RST/RCT/RIDL Trustee)
- Waikato River Authority (WRA) – Nachele Griffiths (RST/RIDL Trustee)
- Tainui Waka Alliance – RST Chairperson – Kataraina Hodge (RST/RCT Chairperson)
- Taupō District Council Māori Representation/ Partnerships Working Party – Debbie Davies (RST/RCT/RIDL Trustee)

Strategic Advice and Influence

Our Executive Leadership Team (ELT) is made up of the Tumu Whakarae, four Group Managers, Human Resources Business Partner and Executive Assistant to Governance. ELT identify synergies and areas for collaboration and partnership and commit jointly to the achievement of the various opportunities which arise.

This team is tasked with not only ensuring their individual business groups' achievement of their annual plan but also working as a team to achieve a wider whole of organisational strategic outcomes via special projects or opportunities that arise. ELT commit to regularly meeting offsite to focus on longer-term strategies.

All of our teams across the organisation continue to keep a close eye on policy and legislative changes which impact their mahi or provide opportunities. Where appropriate we work with our consultants to advocate for Raukawa. Further examples of this can be seen in the Pūtake Taiao, Kakara Whakarei and Tiwai Hauora sections of this annual report.

ELT and the Treaty and Research Advisor provide strategic related 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 Raukawa
- Waitangi Tribunal kaupapa
- A Raukawa context and understanding of discussions
- Cultural support
- Well-reasoned advice based on Raukawa mātauranga and research
- Advice on possible strategic solutions
- Crown reforms or non-delivery on agreements

Raukawa Settlement and Organisational Journey

We identified how important it is for employees and external stakeholders to be aware of the Raukawa experience, pre-settlement through to settlement and what it meant for Raukawa post-settlement. We have found a growing level of interest from external parties to gain a bit of understanding of the Raukawa story. Over the past financial year, there were ten Raukawa settlement journey presentations to our new and current kaimahi and four presentations to external parties. These are always received very well and feedback says that "it was such an eye-opening presentation, and helped to understand what settlement means and the significance of Raukawa in this district".

The external parties whom we presented to were:

- South Waikato Investment (SWIFT) Board of Directors
- Amisfield School – Tokoroa
- Tokoroa Impact Hub
- Victoria Place Rest Home

We have also carried out four Te Whare o Raukawa tours including the kōrero about its design reflecting our whenua and kōrero tuku iho. Aka Tauwhiro group also created a video that provides the whakaaro and kōrero about the design of Te Whare o Raukawa, again representing the historical kōrero in a Raukawa way.

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. Raukawa have continued to meet with the Crown and other iwi in respect of overlapping claims as and when required. In this regard, we have advocated a Raukawa position as neighbouring iwi progress their respective claims toward 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 continued to engage with the Crown over the return of the site of the battle of Ō-Rākau. These discussions build on aspirations that were agreed upon 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 as 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 a statement of significance, and a management body being put in place that allows participation from all of those with a connection.

During this financial year, we have started engaging with iwi members to identify the names of those tūpuna and to record the kōrero that will form part of the statements of significance. Our advisors continue to work with the Crown to draft a Deed of Agreement that will form the basis for any transfer and new legislation that will put those arrangements in place. We remain hopeful that we will be able to link some of this progress to the 160th-year commemoration in 2024.

Treaty Advocacy

WAI85/WAI0863 – Wairarapa ki Tararua District Inquiry

Raukawa has continued to work closely with our governors, kaumātua and advisors in relation to the Wairarapa Moana Incorporation application with the Waitangi Tribunal for the return 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. The Supreme Court decision was released in December 2022 and emphasised the importance of tikanga in resolving this matter, though some felt that the High Court went too far in treating mana whenua as an absolute determiner.

In the meantime, though, settlement legislation for Ngāti Kahungunu ki Wairarapa continued to be progressed through Parliament and was passed on 13 December 2022. The passing of that legislation fully settles their claims and therefore closes the WAI 85 claim process sought by Wairarapa Moana Incorporation.

Pouākani Settlement Trust – Waikato Riverbed Litigation

Litigation has continued regarding an application by a number of individuals supported by the Pouākani Settlement Trust to the Māori Land Court seeking ownership of parts of the bed of the Waikato River. Mercury and the Crown opposed this. This 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

Connect and Engage with RST Marae

Invitations have been provided to our RST marae trustees and our RST marae trust officers to invite our RST Chairperson and Tumu Whakarae to meet kanoahi ki te kanoahi with whānau and hapū.

Our three business groups engage extensively with marae whānau and hapū for multiple and varied kaupapa such as environmental and cultural aspirations of marae, supporting Raukawa held poukai.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Raukawa 2030 Roadmap

The Raukawa 2030 Roadmap provides a comprehensive analysis of where Raukawa is best placed to take future action to support the enhancement and wellbeing of the uri of Te Poari Matua o Raukawa and the strengthening of Raukawa kaitiakitanga of the Taiao.

As an organisation, Raukawa has made significant advances and responded swiftly to many challenges over the past decade. Purposeful mahi and shared values have enabled a solid foundation and organisational infrastructure to be built to support uri, whānau and communities.

The Roadmap takes a full systems approach and seeks to make sense of the highest leverage pathways suitable for Raukawa to construct its roadmap to 2030. Practically speaking, this means each of the pathways developed in the Roadmap:

1. Represent significant challenges that if solved could leverage multiple positive outcomes
2. Get to the root of current social, environmental, and economic issues
3. Are practical to implement and are currently within the Raukawa sphere of influence

There are eight distinct Roadmap Pathways that have been developed to support a thriving future for Raukawa, and the progress of specific projects:

Pathway name

Project Update

1. Climate, Land and Water Regeneration Pathway:

To further understand the health of the whenua and ecologies, creating an evidence base in which to prioritise efforts.

Environmental Monitoring Dashboard – This is part of the Data-Driven Approach to Enhancing the Raukawa Wellbeing Project and is making substantial progress.

Raukawa Climate Action Plan – Great progress has been made with the final plan expected to be completed within the first five months of FY23/24.

2. Purposeful Finance, Investment and Enterprise Pathway:

To foster a spirit of enterprise and purposeful investment while growing the future resilience of the Raukawa economy.

Whānau Housing / Sustainable Homes – Currently this is being progressed through RIDL. The company has already been able to roll out the housing development in Auckland, and the aim is to be in a position to begin the Tokoroa East School Regeneration Housing project in FY23/24.

3. Employment, Education and Financial Empowerment Pathway:

To maximise wellbeing and financial opportunities for uri

Understanding and eradicating energy poverty / Raukawa Energy Innovation Project – Good progress has been made in this project. Research-based funding was secured on 23 May 2023 and phase one of this project will be rolled out in the first 6 months of FY23/24

4. Sustainable Procurement Pathway:

To guide purchasing decisions so that they leverage positive outcomes, beyond financial alone.

Work has not begun on developing our sustainable procurement policy however, wherever possible we look to utilise local or uri providers if they meet the skill and expertise requirements.

5. Research, Technology and Data Pathway:

To utilise data and knowledge in new ways, supporting informed decision-making.

Raukawa Research and Innovation – We have been addressing this from multiple angles. With the support of the board and external funders, our Tiwai Hauora group has begun the recruitment process to create Tiwai Hauora research and evaluation roles. Our Energy Innovation Project is a research-driven project. Our Data-Driven Approach to Enhancing Raukawa Wellbeing Project is also a data and research-based project. All of these projects are building our internal capacity and capability levels.

Pathway name

Project Update

6. Health Equity and Wellness Pathway:

To support the wellbeing of current and future generations

Raukawa Hauora Plan – We have developed and submitted the Raukawa Locality Plan as part of the NZ Reforms. This plan has considered feedback and input from multiple parties including kaumātua, clients, kaimahi and other providers within the district. Part of the plan also allows for further deeper and wider consultation.

7. Growing Leadership and Capability Pathway:

To achieve enduring organisational success over the long term.

Nurturing emerging talent and leadership – He Māhuri Raukawa leadership programme was developed and launched in FY22/23. This bespoke Raukawa-specific leadership programme will be completed within the first six months of FY23/24.

8. Cultural Identity, Recognition and Connection Pathway:

To strengthen connections and cultural identity, providing a platform of support for the future.

Te Manawapouhihi, Raukawa Curriculum Framework – There has been significant progress on this project, and we are starting to see the benefits from this work. This mahi has a very wide scope creating rauemi and opportunities to learn about Raukawa self-identity, kōrero tuku iho, tikanga, waiata, mōteatea, karakia and more.

Outreach relationships – The establishment of four new Pou Kōkiri roles has enabled an immediate and impactful engagement with our whānau, hapū and marae.

Raukawa Human Resources Strategy

At the time of producing this annual report, we completed the draft Raukawa Human Resource Strategy (RHRS). We aim to have this finalised and approved within the first six months of FY23/24. The strategy focuses on kaimahi engagement, retention, team management, change management and high-performing and empowered kaimahi.

Raukawa has continued to closely monitor the labour market and recent pay equity settlements to ensure that we meet any legislative changes, pay equity settlements, and meet the market demands where possible. One example of this in the past financial year was Raukawa giving a 7% increase in all staff salaries for FY22/23 to assist with the pressures of inflation and the cost of living.

Human Resources Policies and Procedures

Our HR team continues to methodically work through our policies and procedures to ensure they reflect current legislation and the Raukawa lens. This is a significant piece of work and will continue into FY23/24.

Pukapuka Aratohu ā Kaimahi – Raukawa Kaimahi Booklet

We have completed the development of our Raukawa Kaimahi Booklet, and these will be a great new resource to support the induction of all new kaimahi. HR continues to work closely with group managers to ensure that we maintain role equity and group equity in relation to remuneration scales.

Induction Review

Our HR team has kicked off a review of our organisational induction to ensure that all new kaimahi enjoy a high-quality onboarding experience, and to ensure this process is delivered in a consistent way. This will be finalised during FY23/24. Raukawa have now completed the RCT induction videos which will form a part of this new induction process.

WorkWell Employer

Raukawa is part of the Workwell programme developed and supported by Toi te Ora Public Health. The purpose of this programme is to help employers to support their workforce's wellbeing. This year, Raukawa was awarded gold accreditation and is the first Māori organisation to achieve gold accreditation for our WorkWell programme within the Waikato region.

Our wellness committee supported by ELT continues to lead the organisation in multiple and varied activities that look to support the wellbeing of our kaimahi.

Raukawa Leadership Development – He Māhuri Raukawa

We ran our first He Māhuri Raukawa programme in 2021 which was successful and we made sure that we sought feedback from the participants. What came through clearly was the desire to have a much stronger te ao Māori worldview and to be Raukawa-specific. Kakara Whakareī led the redevelopment of the existing programme to achieve this. We are proud of what we have developed. Twenty-two kaimahi were selected by their team leads and managers to participate in this programme. The programme is marae based and sees the group visit marae at each of the four pou whenua of the Raukawa takiwā. It covers both historical and contemporary leadership styles. The programme was launched in June 2023 and will run over the first five months of FY 23/24.

Governance, Policies and Procedures

This year work has begun regarding a review of the RST and RCT deeds, specifically considerations about the marae trustee election process, the trustee induction process, and other matters. This work will be completed in FY23/24.

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 practices 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

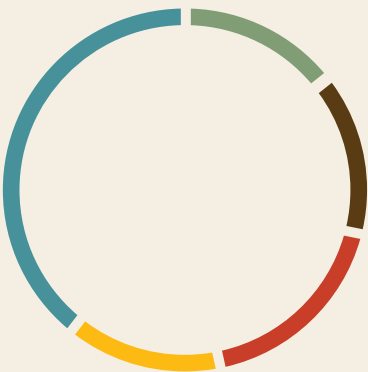
We are professional and effective with infrastructure that supports our delivery

Strategic Outcome 6

Raukawa sustains and improves the environment

How we focus our efforts over the year⁶

●	Strategic Outcome 2	18%
●	Strategic Outcome 3	17%
●	Strategic Outcome 4	20%
●	Strategic Outcome 5	15%
●	Strategic Outcome 6	30%



Our Metrics

	Assigned	Achieved	Outstanding
KPIs	14	13	1
Deliverables	155	146	9

⁶Indicative estimate of how we apply our time, effort and resources to achieving this strategic outcome.

Ngā Wāhi Tūturu Plan Change – South Waikato District Plan

The recognition and protection of cultural sites and landscapes within district plans continued to be a strategic focus for FY22/23. This work seeks to recognise and manage sites and landscapes of importance to Raukawa uri, marae and hapū through the South Waikato District Plan.

In 2019, a significant milestone was achieved with SWDC initiating a change to the district plan to protect 38 sites including the Wāotū wāhi tūpuna landscape. This year saw a change in approach to the recognition of marae within the South Waikato, with a move away from the initial approach of a marae zone to a Māori purpose zone. The Māori purpose zone enables greater freedom for marae to develop lands farther afield from their marae.

Ngā Wāhi Tūturu – Te Ia o Te Awa

Te Ia o te Awa project extends on the previously completed Waipapa ki Arapuni Wāhi Ahurei project. This is a two-year project which looks to extend the cultural landscape identified in the Wāhi Ahurei project from Waipapa moving south up to Huka Falls.

The project was launched in February at Ōngāroto Marae and has commenced with a wānanga, interviews and research being conducted on the area. Archaeologist Warren Gumbley has been assisting Raukawa with ground truthing and site surveys. Another exciting part of the project is the incorporation of modern technology to define and visualise the landscape, creating a window into our past. This technology will look to develop interactive 3-D rendering/modelling of specific pā sites that users will be able to take virtual tours of.

This work will also contribute to a number of other deliverables, including kaumātua interviews, transitioning of sites to category A and making the Ngā Wāhi Tūturu database accessible to Raukawa whānau.

Te Ārohirohi o Raukawa – Raukawa Freshwater Assessment Framework and Tool

Following the launch of Te Ārohirohi o Raukawa in May, Raukawa have been using the framework and tool in a number of different projects, these projects include:

- Ōrakanui Stream Monitoring (Fonterra)
- Pōkaiwhenua Pā Tuna Project (Our Land and Research)
- Pōkaiwhenua Project (Dairy NZ)

These assessments have been accompanied by our training programme, He Rā Whatiwhati Kō which has been developed specifically to upskill our whānau in the use and application of Te Ārohirohi. Once participants have completed the training they will be capable of delivering assessments at various levels including responses to resource consents.

Te Ārohirohi has also been pivotal in assisting us when responding to a number of requests and reviews, including the development of freshwater policy statements, freshwater farm plans and Te Ture Whaimana review.

Proposed WRC Healthy Rivers Plan Change

Waikato and Waipā River catchments – Plan Change 1 (PC1) was publicly notified in October 2016. The Waikato and Waipā River Iwi (River Iwi) lodged collective submissions on PC1 in 2017 and 2018. The submissions set out the River Iwi's position on PC1.

The Waikato Regional Council adopted the hearing panel recommendations and released their decision on submissions to PC1 on 22 April 2020.

In July and again in September 2020, the River Iwi lodged an appeal with the Environment Court defending the River Iwi position.

In June 2023, the Environment Court set out the mediation scheduled for PC1, including the timeframes for court-assisted mediation. This is expected to run through until November 2023. A decision is not likely until the new year.

River Iwi managers have this as a standing agenda item on their monthly catch-ups. We continue to jointly support the appointment of consultant Billy Brough, to oversee this work on behalf of all River Iwi.

District Plan Reviews and Changes

District plans serve as comprehensive guidelines for spatial organisation, development control, infrastructure planning, and environmental considerations within a district. They look to facilitate coordinated and sustainable development within that district while involving the community in the decision-making process. Through the Resource Management Act (RMA) process and our JMAs with district councils, we are able to provide feedback and advocacy on behalf of Raukawa into district plans. Raukawa are involved in a number of district plan changes and plan reviews:

Waipā District Plan Review

This work is ongoing and we have a focus on Plan Change 23 Papakāinga.

South Waikato District Plan Review

This work is ongoing. As stated above we are also working with SWDC on Ngā Wāhi Tūturu Plan Change and Māori Purpose Zone Plan Change.

Taupō District Plan Review

This work is ongoing and Raukawa continue to engage with Taupō District Council on the review.

Matamata-Piako District Plan Review

This work is ongoing and our focus is on Plan Change 54 Papakāinga.

Regional and District Policy Initiatives

A number of significant regional and district policy initiatives have commenced this year. They have required considerable resourcing to meet the demand. Raukawa have been involved in the changes of the national planning standards – Operative Regional Policy Statement (WRPS), Waikato Regional Plan review and Te Ture Whaimana review. These initiatives have seen the development of a number of rūpū to help address the capacity issue. Raukawa are actively involved in the following rūpū:

Ngā Tira Mātauranga

This rūpū has been developed by WRC to assist them with policy development and advice on incorporating mātauranga Māori into the Freshwater Policy review.

Te Tira Mātauranga

Te Tira Mātauranga (not to be confused with Ngā Tira Mātauranga) is another rūpu who is tasked with ensuring mātauranga Māori is the foundation guiding the Te Ture Whaimana review. Te Tira Mātauranga works in partnership with the review team of Te Ture Whaimana.

Te Manawa o Ngā Wai

Te Manawa o Ngā Wai was established by iwi and hapū from within Entity B from the Three Waters reform. This rūpū will stay active while the transition occurs to the smaller Entity B.

National Policy Development – Environmental Reforms

Over the past 12 months, we have been leading the Raukawa response to the Resource Management and Affordable Waters reforms. The complexity and enormity of the reforms have been extremely demanding and challenging for our team. Both reform processes and their interconnected nature across water management and service provision, impact the Crown's existing settlement commitments to Raukawa. Pivoting and navigation across complex discussions and changing contexts remain constant. The Three Waters reset to Affordable Waters is a prime example. To assist these processes, we are working closely with technical, legal and strategic advisors to navigate the multiple demands placed on us by the Crown.

The Government is working to introduce bills to Parliament for enactment prior to the 2023 election in October. Much of this work is to be carried out prior to the House rising at the end of July, although Affordable Waters reform processes have been lengthened as a result of the reset.

A significant challenge across these processes has been the lack of cohesion from the Crown, Crown departments and their officials. Repetitive conversations with multiple officials leading out different aspects of each reform have added further complexity. We have been concerned about the siloed nature of these discussions and the way lead agencies fail to work with other agencies when the reforms actually cross over to other agencies as well. MOE are leading out the Resource Management Reform and Te Tari Whenua (Department of Internal Affairs/DIA) leads the Affordable Waters Reform. This approach by the agencies raises questions about their ability to recognise the integrity and mana of our treaty settlements and creates gaps.

In addition, there has been the introduction of further administrative bodies across water service reforms which have added a further layer of complexity to our discussions with the Crown. When enacted, the Water Services Economic Efficiency and Consumer Protection Act will fall under the administration of the Ministry of Business, Innovation and Employment (MBIE). The Commerce Commission has a monitoring role under this Act. We have concerns, supported by other River Iwi, with the approach taken by MBIE with respect to the interpretation of aspects of the proposed drafting of the bill relating to the role of the commission. We have identified that the bill needs to clearly set out in clause 5 that the commission has to have particular regard for the obligations that regulated water service providers have as a result of Te Ture Whaimana or the river legislation. We think that this is particularly important to avoid decision makers

under the water services legislation working at cross purposes. As written, the current wording of the bill would have a water service provider having to have particular regard to an obligation such as Te Ture Whaimana, but the commission only has to consider that obligation when reviewing matters.

Despite the uncertainty and complexity of the reforms, we have continued to work with Crown officials regarding the recognition and upholding of our treaty settlement across reforms. Over the past 6 months, we have been working with the Crown to remove the siloed nature of their approach to reforms and formalise the Terms of Engagement (TOE).

The TOE sets out the intention of the engagement and is an agreement between the Crown and Raukawa to enter into discussions to ensure that the reforms will not have any detrimental impact on Raukawa and our settlement. It also demonstrates a willingness by both parties to explore opportunities that might strengthen the relationship between Raukawa and the Crown.

Waikato and Waipā River Iwi – Co-Management Mechanisms, Rights and Interests

Raukawa are working closely with River Iwi on a number of workstreams. Due to the high demand resulting from the current environmental reforms, River Iwi are sharing resources and supporting each other across the reforms. A particular focus is on the protection of Te Ture Whaimana during the reform process. Other areas where River Iwi are working together include:

- Regional Council PC1
- Implementation of NPS-FM 2020
- Review of Te Ture Whaimana; and
- Tuna Management Plan – including the Trap and Transfer programme

Fisheries Regulations

Work has paused on the fisheries regulations as River Iwi deal with the current environmental reforms.

Resource Consents

Raukawa continues to engage and provide feedback on resource consents that are of strategic importance and impact significantly on the values and interests of Raukawa uri, marae and hapū. As with previous years, our team continues to see an increase in the number of consents requiring our attention. The establishment of Te Uraura team has seen an improvement in the timeliness of response

to consents and has also led to significant gains for Raukawa uri around the management of our taiao. In this report we will provide a progress summary of the following significant consents:

Ōkoroire Hot Springs Hotel

Ōkoroire Hot Springs Hotel has applied for retrospective wastewater discharge, geothermal and groundwater water take resource consents. The application was a consequence of WRC taking enforcement actions as the hotel has never held resource consents for the above activities. The hotel has recently changed hands and the current applicant was unaware of the consenting history.

SWDC and Raukawa have agreed on a bottom line in terms of wastewater treatment and discharge as the current system is very old and in a bad state. Both parties would like to see the initial installation of a tertiary treatment system and initial holding tank with the option to add an additional tank should the holding capacity need to be increased. Raukawa requested that drip lines from the wastewater system be directed to a suitable area near the current golf course. Mana whenua have attended a site visit and raised a number of issues and concerns on the discharge.

Due to the historic significance of this site for local marae and whānau, Te Uraura are currently undertaking further historical research on the site. It is understood that the land was also gifted by local whānau with the intention of becoming one of the first native schools.

Raukawa are looking to include a request for cultural monitoring as a condition of consent. The landowner has agreed to work with Raukawa to look at appropriate access to sites of significance for local whānau and an appropriate way to acknowledge whānau history at the site. This will include riparian plantings and appropriate signage to acknowledge mana whenua.

Rangiātea – Happy Valley Road Subdivision

Raukawa have been engaging with the owner of two properties on Happy Valley Rd. The owner has sought support from RCT for the subdivision of several rural residential lots. The majority of Rangiātea, the pā of Raukawa the tupuna, is on these two properties. Consent conditions were granted requiring an access agreement for mana whenua, a management plan and an archaeological survey for features that are a physical expression of Rangiātea.

There have been meetings between mana whenua and the landowner, building relationships, assessing the applications and working on the management plan relating to the first application and beginning its implementation.

The landowner has also requested input into a proposed operation to salvage pines that had been damaged during Cyclone Gabrielle. Raukawa and mana whenua were able to visit the site and provide a feedback letter, supporting the salvage and the restoration of the block to native forest. In addition, at the request of mana whenua, the landowner agreed to provide a tree grown near Rangiātea to create a pou that may be placed on the property.

Tūaropaki Mōkai Geothermal

Tūaropaki Trust has started the process of renewing its 17 resource consents for the Mōkai Geothermal Power Station. At the hui in November 2022, mana whenua agreed that it was reasonable to lodge applications early in the consultation process in order to avoid the additional costs and complexity of double handling under the RMA and also the new legislation that may arise from the Resource Management reform process. A risk of this approach is that the design will be set in stone, limiting the effective input of mana whenua.

Since then, the council have raised many questions about the lodged application. Tūaropaki Trust is committed to providing mana whenua with frequent and regular updates as the consent processing proceeds. Raukawa are focusing on environmental quality issues and also on the presence of wāhi tūturu and their protection and management. The consent is ongoing.

Ministerial Agencies

As reported earlier, due to the environmental reforms currently taking place Raukawa have been meeting with ministerial agencies on a regular basis. We have also been engaging with ministerial agencies on a number of other work programmes as well:

MOE

In November, we partnered with MOE to deliver our annual River Iwi summer internship. This year's participant was Tyra Begbie. Tyra spent the summer working in Wellington within the Māori Climate Action Team.

Pouhere Taonga (Heritage New Zealand/HNZ)

As we reported earlier, Raukawa are working closely with HNZ, particularly around Piraiti and Wāotū Quarries.

TPK

TPK continues to assist in engagement with ministerial accord partners as owners of the overarching Waikato River Ministerial Accord that guides all other ministerial portfolio accords that sit under it.

Toitū te Whenua, Land Information New Zealand (LINZ)

Reconnecting with LINZ and the commissioner of Crown Lands continues to be a key focus for Pūtake Taiao. Specific teams within LINZ have been identified as a priority for the re-establishment of improved relationships and communication. These are the topographic team, the Crown property team which includes leases and licences, disposals, Right of First Refusal Land, Land Bank Land and the NZ Geographic Board.

Te Papa Atawhai

Our relationship with DOC continues to strengthen as a result of a number of key projects like the Te Mauri o Waihou. Regular hui have been held between Raukawa and DOC including annual planning sessions to find alignment and opportunities to work collaboratively.

DIA

Engagement on Affordable Waters and the Local Government Review is building and improving connections with DIA kaimahi.

Primary Sector Relationships

This has been another busy year with engagement across multiple areas of the Primary Sector. We continue to work closely with Manu Life (formerly Hancock Forestry) around access and management of numerous wāhi tūturu sites.

We have also begun a major 3-year project with Dairy New Zealand which looks at the incorporation of mātauranga Māori and how it may be used alongside Western science to monitor and manage a catchment area. This focus area is the Pōkaiwhenua catchment and we have engaged with the Pōkaiwhenua catchment group as part of the project. We are also currently completing the Ōrakanui Stream Monitoring programme in conjunction with Fonterra.

Iwi Relationships

River Iwi are collaborating on numerous fronts to share resources in a bid to meet the massive amount of work that has been created as a result of the environmental reforms. Other areas we are working with River Iwi include:

- Freshwater Clam Response
- Tuna Management Plan (Elver Trap and Transfer Programme)
- River Iwi Managers Monthly Hui
- Te Ture Whaimana Review

Raukawa Mercury Partnership

Raukawa continues to put effort into the Raukawa Mercury Partnership. Meeting every quarter as part of our partnership obligations. Raukawa are working with Mercury on the following projects:

- Waipapa Boat Ramp Upgrade
- Pōkaiwhenua Real Time Monitoring Programme
- Elver Trap and Transfer Programme
- Raukawa Mercury Internship

Territorial Authority JMAs

Engagements with the six territorial authorities continue to take place however, the difficulty of meeting all six JMA partners has proven difficult. As a result, we have focused our attention on bringing all JMA partners together to meet at once.

The Tiaki Tahī hui will take place in July of this year. Essentially demonstrating how Raukawa navigates, determines and secures mana whakahaere within our takiwā. It is a chance to look within our relationships with council partners for shared solutions, opportunities and smarter efficiencies that will help us navigate the uncertainties with which we are faced and together, protect and sustain our people and environment.

WRC JMA

WRC staff and Raukawa continue to engage specifically with respect to the national policy statement for freshwater management and how best to implement Te Mana o te Wai across regional planning documents. In addition, Raukawa will continue to engage and discuss technical matters and other issues needing address to ensure the voice of Raukawa with respect to Te Mana o te Wai, is reflected across WRC updates.

A Joint Management operational hui was held in April and August 2023, with the JMA co-governance hui scheduled for October.

Crown Accord Commitments are Upheld

Our 2023 Raukawa Ministerial Forum was hosted by the Crown at Parliament on 20 June 2023. The forum saw a small contingent of kaimahi travel to Wellington to support our chairperson, trustees and kaumātua. The event was also live-streamed back to Te Whare o Raukawa and was attended by kaimahi, trustees and kaumātua.

Our Ministerial Forum was an opportunity to:

- Share successes, shared understandings and strengthen partnerships between Raukawa and the Crown
- To introduce and seek an agreed approach with the Crown to enhancing Raukawa climate resilience with a specific focus on our marae
- Raise concerns and present solutions for improved processes with respect to upholding the mana and integrity of our treaty settlement across environmental legislative reforms, including the Resource Management and Affordable Waters reforms
- Reaffirm a commitment to upholding the mana and integrity of our education kawenata and seek commitment to a multi-year procurement bid to advance kawenata commitments
- Raise concerns and present solutions for improved health and social services and the systems that underpin these to reduce impacts on the health and well-being of Raukawa uri and communities

Co-Management Obligations and Reviews

As stated earlier in this report we are actively involved in Te Ture Whaimana review process.

Implementation, Monitoring and Reporting of the Raukawa 2030 Roadmap

Raukawa have recently completed the Raukawa Climate Change Action Plan. This will be followed by the Raukawa Green Economy paper and the Raukawa Marae Resilience Project.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Tōtara Legacy Project

We continue to monitor our tōtara legacy site and are happy to report that while we have seen around a third of the tōtara fail, the remaining tōtara are doing well. We will look to replace the tōtara and will need to gather seeds to propagate in the coming years. We are also planning to plant further tōtara in the Waione site that was identified back in 2015.

Affordable Waters Reform

Raukawa have secured Affordable Waters transition funding to the value of \$18,000. This funding will be utilised to assist marae to undertake infrastructure assessments and help build an understanding with marae around the Affordable Waters reform and what that will mean for them. It is also hoped that funding will also become available through the Marae Resilience programme.

Cultural Materials Plan

Due to other work commitments, work on this kaupapa has slowed. It is the intention that this will be picked up again in FY23/24 as capacity allows.

Investment/Scholarship/Research Opportunity

Raukawa continues to promote pathways that support Raukawa uri to build our capacity and capability to engage in all levels of the

environmental sector. We have multiple programmes running that support this initiative, these include:

- Te Mauri o Waihou Kaitiaki Rangers
- He Rā Whatiwhati Kō, the implementation of Te Ārohirohi o Raukawa
- Raukawa River Iwi MFE Summer Internship
- Raukawa Mercury Internship
- Te Ia o te Awa Internship
- Cultural Monitoring – Transpower Monitoring
- Our Land and Water Science Challenge – Pōkaiwhenua Project

Raukawa Kaitiaki Forum

The Raukawa Kaitiaki Rōpū mahi has been placed on hold as we address internal capacity issues. We continue to explore and provide opportunities for Raukawa kaitiaki through a number of different avenues like our internship programme.

Touchstone Project

We continue to support the wider organisation's delivery of the Touchstone project. This is done by assisting with site visits through the Ngā Wāhi Tūturu project.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Governance bodies and representative support

Raukawa continues to provide valuable support for a number of governance bodies and representative rōpū. This includes providing support and advice to the respective representatives on these boards and to RCT and its subcommittees. We also provide support for the Raukawa representative on the WRA, while participating in the Freshwater Gold Clam response governance rōpū. We are also on numerous subcommittees for a number of councils which includes direct support for the RST Chairperson as and when required.

Capacity and Capability Building

Raukawa is committed to building capacity and capability internally. We continue to explore

opportunities for the team to help deliver on this. This has included a weeklong project management training course, Te Hira Pū Ao Kaitiaki wānanga, Te Ārohirohi o Raukawa training, International Freshwater Science Conference and Te Ara Pūkenga. Alongside these, we have run our monthly team wānanga at our marae where we have invited kaumātua along to help build our understanding of marae.

Organisational Induction Project

Raukawa have provided support and advice in an organisational induction process. Alongside this, we have developed our own internal induction process.

Raukawa Funding Priorities for the Waikato River

The Raukawa iwi priorities were developed for the Waikato River Restoration Strategy. Through its development, two key themes were identified as priorities for Raukawa:

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

As a result, our project development looks to deliver on these priority areas:

Te Rōnihi o Ngā Waka o Waipapa (Waipapa Boat Ramp Upgrade)

Te Rōnihi o Ngā Waka o Waipapa secured funding through the WRA. The project looks to develop the Waipapa boat ramp to allow for safe access for our waka taua. It also aims to create an opportunity for whānau to interact with the awa. As mentioned earlier, this project is being undertaken alongside Mercury.

He Rā Whatiwhati Kō – Implementation of Te Ārohirohi o Raukawa

He Rā Whatiwhati Kō is the development and delivery of a training programme for Te Ārohirohi. The programme looks to train the trainers and enable trainers to go out and deliver freshwater assessment tools. The project also looks to develop a customised data platform to capture and disseminate data.

Te Ia o te Awa

As described in Strategic Outcome 2, Raukawa te reo Māori and mātauranga is valued, accessible and utilised, Te Ia o te Awa also looks to deliver on both restoration priorities.

Environmental Restoration and Protection Priority Projects:

Te Mauri o Waihou

Raukawa secured \$992,000 of funding for Te Mauri o Waihou Project through the DOC Jobs for Nature initiative, which continued to progress throughout the past financial year. The focus has been the development of the viewing platform which was

completed in March 2023. Alongside this our kaitiaki are aiming to plant 15,000 trees this season, this adds to the 5,000 trees planted last season during a very successful community planting day. Our kaitiaki rangers continue to be a daily presence out on the awa during the week and Raukawa have received very positive feedback on their work along the awa.

Biosecurity Response – Freshwater Gold Clam

Raukawa with other River Iwi are involved in the response to the freshwater Gold Clam incursion that has occurred in the Waikato River. The clam was first found in May 2023 in the Waikato River at Bob's Landing near Lake Karāpiro. It is suspected that the clam may have been here for 2 or 3 years. It is not known how it was introduced, but it is possible that it came in water within an imported boat. This clam is a major pest in Europe, North and South America where it breeds rapidly, forming large groups and clogging up infrastructure including power plants and water treatment plants. They may outcompete and displace our native species, such as kākahi.

Raukawa have been involved at all levels regarding the response to the Clam sitting on the governance group, technical advisory group and the on the ground delimiting survey. At this early stage, it is unknown whether the clam can be eradicated but we continue to push MPI to pursue eradication.

Environmental Commissioners

Raukawa have supported several of our whānau and staff members to attain accreditation to become environmental commissioners. The group attended the Making Good Decisions commissioners training in Wellington. The course was established to support iwi Māori to participate in environmental hearings and was well attended. The Raukawa attendees passed the course and are now able to sit as commissioners during environmental hearings. Raukawa will continue to pursue further opportunities for whānau moving forward. The participants were:

- Nachele Griffiths
- Robin Quigg
- Andrea Julian
- Anaru Begbie

Environmental Policy Framework

As seen throughout this report, we are extremely committed to upholding our settlement provision, and as reported earlier, we have developed a TOE within the environmental reforms taking place. These TOE act as the framework to uphold our treaty settlement.

Raukawa Environmental Experts Panel

Raukawa have a significant number of environmental experts who specialise in various fields. We continue to access and engage with these environmental experts on different kaupapa. Advice and support are given in a number of different kaupapa which include the following:

- Environmental Reforms – Strategic and Legal Advice
- Water Management – Affordable Waters reform, Te Mana o Ngā Wai
- Consenting Advice – Response to resource consents
- Cultural advice/support

Te Rautaki Taiao a Raukawa – Raukawa Environmental Management Plan (REMP)

Te Rautaki Taiao a Raukawa forms an important pillar in the mahi we undertake. In response to all our mahi, the rautaki is a reference point to guide us in our decision-making. Since its launch in 2015, there have been significant changes to the Resource Management Act and also within the taiao. While these things have changed, the values and principles outlined in the rautaki, remain constant. In the coming years, we are looking to upgrade the rautaki to acknowledge some of these changes.

Deliverables

As covered in Strategic Outcome 5 – We are professional and effective with infrastructure that supports our delivery, Raukawa are working through Te Ara Pūkenga to identify professional development opportunities. This is also accompanied by individual work programmes.

Kakara Whakarei

Raukawa Cultural Growth Group

About Us

Kakara Whakarei is responsible for revitalising and normalising Raukawa cultural aspects and knowledge, te reo Māori, customs and practises through wānanga, resource development, promotions and initiatives. Our role is to ensure that we are engaging and connecting everyone to our mātauranga, tikanga and reo ā-iwi o Raukawa. We are deliberate with our approach to create spaces and opportunities for our uri that are founded upon Raukawa culture and putting into practice what makes us uniquely Raukawa.

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

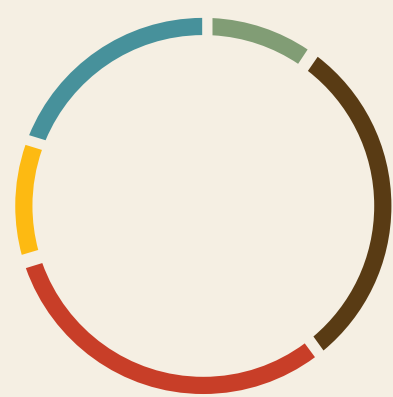
We support whānau, hapū, marae and community wellbeing

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

How we focus our efforts over the year⁷

●	Strategic Outcome 1	11%
●	Strategic Outcome 2	30%
●	Strategic Outcome 3	33%
●	Strategic Outcome 4	11%
●	Strategic Outcome 5	15%



Our Metrics

	Assigned	Achieved	Outstanding
KPIs	53	49	4
Deliverables	33	29	4

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

Strategic Outcome 1

Raukawa uri are actively engaged in events and activities

Te Wiki o Te Reo Māori

Raukawa planned, promoted and facilitated a range of activities throughout Te Wiki o te Reo Māori 2022 from 12–16 September, involving all staff and managers and also reaching out to the broader community. A calendar of activities was emailed to all staff outlining a range of activities for all to get involved in from facilitating games, karakia and speaking of the respective parts of the broader Raukawa takiwā, reciting facts and pepehā, to lunchtime games, activities, reo lessons, questionnaires and waiata lessons.

Challenges for staff involved going out to mihi to community members and if they spoke reo in their reply they received a lollypop that had a kīwaha attached to it. This was received very well by all who participated. Staff revelled in receiving kīwaha and whakataukī in their daily emails learning something new to add to their kete kōrero. The week was rounded off with a hākari and a small prizegiving to acknowledge everyone's efforts.

Koroneihana

A contingent of Raukawa descendants met at Tūrangawaewae for the Koroneihana early morning on 18 August 2022 made up of kaumātua, marae speakers and kaikaranga as well as Raukawa staff, cultural programme attendees and community members. Raukawa ki uta and Raukawa ki tai spent time together during the day as part of the day's activities. Leading into 2023 a more comprehensive, coordinated plan will be worked through to grow the Raukawa presence at this important event.

Strategic Outcome 2

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

Te Manawapouhihi

There has been a significant focus in FY22/23 to understand the current and future state of our marae and uri developments against Te Manawapouhihi. To enable and support this outcome, Raukawa have completed phase one of three to develop a framework that is culturally responsive to evaluating the impacts of our mahi for uri. This framework aims to support our self-determination, inform decision-making, and strengthen our wellbeing by analysing current data sets against the key framework indicators from Te Manawapouhihi. This framework will serve as a tool to focus on strengths, resilience and the unique pathways to progress and align with Raukawa values and aspirations. Phase three of this project will entail socialising this framework to each of the mandated marae.

Te Puna Mātauranga o Raukawa, Raukawa Education Portal

Our website is currently being re-developed to be more interactive, the website will be relaunched early in FY23/24.

Wānanga ā Rohe

Raukawa facilitated eight two-day wānanga across our rohe. We used the help of knowledgeable kaiako from Raukawa at each wānanga to teach and support 80 attendees. The purpose of these wānanga were to improve intermediate to advanced language fluency among Raukawa uri across our four pouwhenua within the Raukawa rohe. Activities focused on fluency improvement and the reclamation of whaikōrero, karanga, waiata, whakapapa, karakia, tikanga and kōrero tuku iho.

Wānanga

A total of 260 uri representative of all 16 Raukawa marae engaged via face-to-face wānanga. For many attendees of the intermediate to advanced levels, the total immersion environment has inspired and given individuals and or whānau the boost they need to speak more often in other domains, particularly the home.

Kaupapa Kōrero Activities

Raukawa facilitated the growth of te reo Māori immersion environments throughout the Raukawa rohe by facilitating four fun and engaging activities based on kaupapa learning underpinned by reo, tikanga and mātauranga, kaikōrero and kaikaranga in the main town centres of Tokoroa, Putāruru and Te Awamutu. Additionally, free te reo Māori lessons were completed at the Raukawa head office one evening a week, for four months.

A total of 190 participants engaged face-to-face. These wānanga directly support the ongoing growth of immersion domains, capability building of the use of te reo outside of the marae and classroom areas, and developing normality of the use of te reo Māori in everyday settings.

Rohe Booklets

Raukawa collaborated with the 16 mandated marae to collate relevant information pertaining to their marae, whenua, histories and significant sites. Raukawa will publish and disseminate 400 Rohe booklets in August 2023.

Te Whare Kōrero o Raukawa

Raukawa delivered a five-day bilingual marae-based wānanga in January 2023 at Pōhara Marae. This included a basic level class using Te Ataurangi and a hōtaka tamariki. We had 126 participants enjoy a week-long marae-based experience.

Kura Reo

Raukawa delivered a five-day total immersion marae-based reo Māori programme at Parawera Marae in April 2023. The aim of the programme was to improve basic to high-level language use, confidence, and fluency for Raukawa uri and key stakeholders. This year we had 131 attendees, a lot of new, vibrant tauira and a full team of nine kaiako, two facilitators and 24 tamariki. As a result of our increased capacity, we are seeing an increase in engagement on marae with our kaupapa ā-iwi cultural activities across the takiwā. A total of 131 uri members and 24 tamariki engaged and participated in the wānanga.

Pūhuruhurutanga Wānanga

Pūhuruhurutanga is a three-phased programme that supports whānau to reclaim, restore and reactivate traditional rites of passage practices that culturally guide tamariki to transition safely from childhood into adulthood. As part two of the three-phased project, Raukawa has since constructed two short films that aim to be used as an educational tool to inform whānau how to culturally support their tamariki to successfully transition from childhood to adulthood. These films were informed by cultural exponents including a tumuaki of one of the wharekura Māori located within our takiwā. With specifically designed training for kaiako, these films can be used by schools to apply an iwi lens to relationships and sexuality education curriculum.

Strategic Outcome 3

We are influential at a national, regional and local level

Ngā Taonga Sound and Vision

Raukawa has partnered with Ngā Taonga Sound and Vision on an audio and visual project, which has involved training Raukawa staff to use the digitisation kit. This initiative not only empowers Raukawa staff but also offers future training opportunities for uri members who have an interest in digitising kōrero tuku iho to support the advancement of Raukawatanga within their whānau and hapū. There is a plan to extend this training to Raukawa marae and uri FY24/25.

He Puna Wai Nui, He Ia Rere Roa

The collective efforts of Ngā Iwi (Raukawa, Waikato-Tainui and Ngāti Tūwharetoa) working together with a shared focus on priority kaupapa have had a significant positive impact. Collectively we secured significant funds to increase our ability to get greater reach and visibility. Kakara Whakareia has increased in capacity and now has a team of 11 staff

who engage with marae and hapū to co-develop kaupapa ā-iwi pathways, deliver wānanga, and learning resources across our takiwā. By uniting, Ngā Iwi have leveraged their combined resources, knowledge, and expertise to advocate for greater autonomy at the local level.

Aotearoa Reorua

Raukawa, together with SWDC, was chosen as one of the first rounds of districts to support the DIA in advocating, influencing and promoting the use of te reo, and mātauranga Māori, specifically within Raukawa and around our community. This includes opportunities such as the correct use of bilingual signage throughout the South Waikato and opportunities to showcase our kōrero tuku iho.

This past year has seen a lot of behind-the-scenes work being done, to construct and finalise a robust joint strategic plan with SWDC. This will guide a work programme to increase the visibility of te reo Māori throughout the South Waikato area in the future.

Strategic Outcome 4

We support whānau, hapū, marae and community wellbeing

Collaboration for Community Wellbeing

We have worked to connect our people to Raukawa mātauranga, tikanga and reo with 260 uri actively engaged through a Wānanga-ā-Rohe programme, 190 uri were involved in our Kaupapa Kōrero programme, and 131 uri attending Kura Reo.

Te Kura Kaupapa Māori o Te Hīringa were supported by Raukawa with the successful application to change its classification with MOE. Te Hīringa can now offer full immersion education from Year 1 to Year 13.

Te Ūkaipō (Kōpū)

The second Raukawa Te Ūkaipō wānanga was held in February at Whakamārama Marae. This saw 14 māmā, 4 pāpā and 6 support people attend a weekend that left them feeling empowered, reconnected to Raukawa and prepared to commit to raising their tamariki in te ao Raukawa. The wānanga included a dedicated time for pāpā to share their experience, learn from each other and understand how mauri impacts them personally as pāpā. All four pāpā committed to promoting Te Ūkaipō to other dads because they now see the benefits this programme has on them as fathers.

Te Ūkaipō (Tohi)

In November, 80 Raukawa uri attended a wānanga at Rāwhitiroa Marae to learn the history and context of Te Oriōri o Raukawa and to restore the tohi ritual. This ritual has not been practised as an iwi for over 100 years. Every whānau whose tamaiti engaged in the tohi ceremony committed to raising their tamaiti within te ao Raukawa. This strategy is deliberate to ensure our programmes are actively supporting our uri to live as Raukawa.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Organisational Support / Leadership

We have continued, as a team, to provide guidance and insights on Raukawa culture, traditions and kawa for the organisation, rohe, marae and external stakeholders. Pou Kōkiri are now confidently fostering growth and development within their respective rohe and marae.

He Māhuri Raukawa

Raukawa have developed a Raukawa-centric leadership programme for our staff. In June 2023, He Māhuri Raukawa commenced with the enrolment and participation of 24 Raukawa employees. He Māhuri Raukawa draws on our leadership styles from our Māori worldview and explores how we can apply that in today's society as leaders within our organisation. He Māhuri Raukawa aims to grow leaders across our organisation and hopes to expand to marae. Raukawa Uri Engagement

Tīwai Hauora

Raukawa Health and Social Services Group

About Us

Tīwai Hauora provides a wide ambit of health and social development 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 wellbeing through the delivery of a broad range of te ao Māori, therapeutic health and social services.

We have continued on our journey of growth and development from 2022 to 2023, with a focus on delivering high-quality, innovative, health and social services, while maintaining its high-quality service delivery to our people and communities.

Over the past year Tīwai Hauora has established a number of new services, realigned our health and social services, developed our strategic statement and created strategic goals to help drive the organisation forward.

At the heart of our strategic direction is our Tīwai Hauora strategic statement which outlines our commitment to delivering services that transform generational change and address social determinants of health.

- **Forging and leading transformational generational change**
- **Designing and delivering innovative Raukawa kaupapa services**
- **Underpinned by our Raukawa Kaupapa Practice Framework**
- **Supported by leading-edge research and evaluation**
- **Prioritising early intervention services for our pēpi, tamariki**

Our strategic statement emphasises a whole-of-life approach, prioritising early intervention and prevention, cultural connectedness and advocating for sustainable procurement of services.

To help realise our Raukawa vision: Raukawa Kia Mau, Kia Ora, and our Tīwai Hauora strategic statement we have also established the following five strategic goals that align with our mission and values:

- **Designing and prioritising early intervention and prevention services**
- **Upholding the dignity of our people**
- **Establishing pathways of cultural connectedness**
- **Addressing social determinants of health**
- **Promoting transformational leadership**

By positioning ourselves to progress the South Waikato Localities Approach: Te Whatinga o te Tai Hauora, Tīwai Hauora is taking a collaborative approach to health and social service delivery.

We continue to be committed to working with our partners, to develop and deliver integrated culturally responsive services that improve the health and wellbeing of our people and communities.

As our strategic statement and goals become established, Tīwai Hauora will be well-positioned to continue to drive innovation and meaningful change, transforming the lives of whānau for generations to come.

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

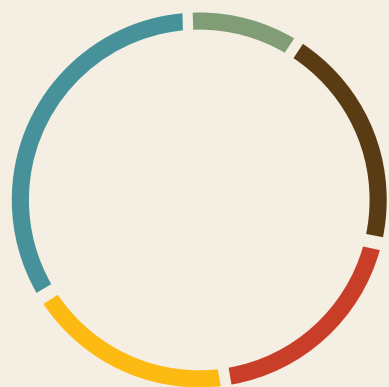
We support whānau, hapū, marae and community wellbeing

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

How we focus our efforts over the year¹

- Strategic Outcome 115%
- Strategic Outcome 220%
- Strategic Outcome 320%
- Strategic Outcome 420%
- Strategic Outcome 525%



Our Metrics

	Assigned	Achieved	Outstanding
KPIs	14	6	8
Deliverables	65	37	28

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

Kaumātua Games

Te Tātāwhāinga Kaumātua o Raukawa 2023 was an exceptional success, as the teams from Raukawa united with a shared purpose of honouring and celebrating our kaumātua. The event saw the participation of 18 teams in our games for 2023, marking a significant milestone with the inclusion of Mōkai and Ōngāroto Marae from Te Pae o Raukawa for the first time.

We were delighted to observe that 15 out of the 16 Raukawa mandated marae registered and competed in the games. Additionally, Maungatautari and Pōhara Marae were extended invitations, fostering stronger whanaungatanga between Raukawa and Ngāti Koroki Kahukura.

Our Raukawa kaumātua services were invited to participate in the event again, to embrace unity and recognise the importance of this service. With great enthusiasm and care, we catered to a total of 370 attendees, with over 250 kaumātua taking part in the various events organized throughout the day.

The success of Te Tātāwhāinga Kaumātua o Raukawa 2023 was made possible by the remarkable dedication of 75 staff members who generously volunteered their time and efforts. Staff members from all areas of our organisation, including Pūtake Taiao, Kakara Whakareī, Tiwai Hauora, Aka Tauwhiro, and Kōuru Whakahaere, enthusiastically stepped forward to support and contribute to the event.

It was truly heartening to witness the staff's excitement and unwavering commitment, as their active involvement showcased the strong bonds between Raukawa and our community. The success of Te Tātāwhāinga Kaumātua o Raukawa 2023 demonstrated the power of unity and collaboration, bringing together our teams, kaumātua, and the wider community in an extraordinary manner. We take immense pride in the seamless coordination and exceptional efforts of our staff whose dedication played an instrumental role in creating an unforgettable experience for our kaumātua.

Ride for Talei

Raukawa hosted the Ride for Talei rōpū and supporting whānau at the South Waikato Sport and Events Centre in February 2023. This kaupapa promotes and highlights the importance of cervical cancer screening also aligning with the Smear Your Mea campaign. We were honoured to welcome our manuhiri and demonstrate manaakitanga during

their important mahi. On the day the team also ensured there were other health promotional stalls and people to talk to, along with a mobile screening van.

Helping the Putaruru Community Garden

Raukawa understands that there are many other organisations across our takiwā that provide different important services to our iwi members and the wider community. The Putaruru Community Gardens are just one of these organisations. This rōpū donates a lot of fresh vegetables which we use as part of our Kai Ora, Mara Kai Service. So, in the spirit of manaakitanga, our team felt it was important to give back to the community garden by volunteering for the day and for future days.

Mahi Tahi Day – Mangakāretu Marae

In March 2023, our Social Work and Therapeutic Services teams held a Mahi Tahi day at Mangakāretu Marae in Putaruru. The purpose of this day was to gain further insights from expert Māori practitioners and whānau, around the concept of the development and implementation of kaupapa Māori models of practice.

Whiria Ngā Hua

Whiria Ngā Hua is an enterprise fund that recognises that whānau have the solutions within them; direct local funding invests in whānau to define the issues that are critical to them.

We were pleased to provide this opportunity to our iwi members and the wider community in April and May 2023. There were 10 successful applications which included activities such as whānau, marae whakapapa and hitori wānanga, rongoā wānanga, te reo Māori classes, support groups for māmā etc. Feedback has been extremely positive with all successful applicants experiencing real positive impacts.

Whole of organisation strategic events

Raukawa supports all of the events that have been identified as organisational events such as the Raukawa annual general meeting, Ō-Rākau Commemorations, Ministerial Forum etc. As and when appropriate.

Securing Significant Tender

Raukawa is deeply committed to implementing mātauranga Māori solutions for preventative and chronic management, we are proud to announce our recent success in securing a significant tender for this initiative.

We recognise the vital role of integrating data, digital support, and solutions within a holistic Raukawa healthcare approach. By embracing the value and power of technology and combining it with traditional knowledge and practices, we aim to create a truly innovative and culturally relevant healthcare system.

To ensure the success of this initiative, our integrated team will work closely with whānau and healthcare professionals. By collaborating as a team, we can develop and implement culturally safe interventions that address both the preventative and chronic management needs of our people and communities.

Our holistic approach recognises the interconnectedness of tinana hinengaro and wairua wellbeing and aims to empower whānau to actively participate in their healthcare journey. In addition to the key elements of this service previously mentioned, we also recognise the significance of marae-based clinics. These clinics provide a familiar and culturally appropriate environment for whānau to receive care, fostering a sense of comfort and trust.

The clinical nurse practitioner and community nurses can conduct consultations and assessments in these settings, further enhancing the accessibility and acceptance of healthcare services.

Furthermore, our commitment to whānau engagement extends beyond the marae. Our community nurses and Raukawa Kaimahi actively engage with whānau during marae events, gatherings and within the home. This allows us to provide health education sessions, conduct health checks, and offer one-on-one consultations. By meeting whānau where they are, we can reach a broader audience and make healthcare more accessible and inclusive.

To leverage the potential of technology, we will also aim to integrate marae-based digital resources into our service. By providing access to computers, tablets, or kiosks within the marae, whānau can engage with personalised digital health solutions, access educational materials, and interact with virtual care platforms.

This approach enables self-management of chronic conditions while maintaining a connection to the marae community, bridging the gap between traditional practices and modern technology. Through our focused efforts in addressing both preventative and chronic management, we remain steadfast in our commitment to reducing health disparities and improving health outcomes for our whānau.

By embracing innovation and cultural responsiveness, we believe that we can make a profound and lasting impact on the health and well-being of our communities, ensuring that our healthcare services truly reflect the needs and aspirations of our people.

Te Whatinga o Te Tai Hauora: South Waikato Locality Approach

Te Whatinga o Te Tai Hauora: The South Waikato Locality Approach is a collaborative partnership approach between Raukawa, health providers, social services and government agencies, that aims to improve the health and wellbeing of our people and communities throughout our rohe.

The Locality Approach is one of the core elements of the recent health reforms, aimed at addressing the various health inequities experienced by our people and community. Our approach focuses on addressing the gaps within our health and social services sector, and social determinants of health such as employment, housing and education that contribute to poor health outcomes.

Our aim is to achieve intergenerational transformation and outcomes for our people and communities by working together and taking a holistic approach to healthcare. Current partnership approaches include working with Spark Health to pilot their digital app, Kete Waioara. We are also in discussions with Oranga Tamariki, looking at how we may be able to work cross-agency within our respective service delivery.

Our strategic statement and goals, align with our South Waikato Locality Approach and this puts Tiwai Hauora in a strong position to influence health and social services at a national, regional and local level.

By working collaboratively with other health providers and agencies, Tiwai Hauora will be able to share its knowledge and experience in providing culturally responsive services infused with Raukawa mātauranga and advocate for policy changes and address systemic issues that impact our health and wellbeing.

Through our leadership within the South Waikato Locality Approach, Raukawa is well positioned to make a significant impact in improving health outcomes for our people and communities within our rohe and serve as a model for other health care and social service providers and communities to follow.

With great anticipation, we look forward to the full maturation of the health reforms across Te Whatu Ora, Te Aka Whai Ora, and the Iwi-Māori Partnership Boards, as this will lay the groundwork for the successful implementation of Te Whatinga o Te Tai Hauora.

Service delivery

We strive to bring our vision, Raukawa Kia Mau, Kia Ora to life by providing innovative, high-quality, culturally responsive, services through our health and community services and our social work and therapeutic service.

It is through these services that we look to review and adapt the way in which we look to meet the holistic needs of our people and communities, ensuring their oranga tinana, hinengaro and wairua needs are met within a whānau-centric approach.

Our dedicated kaimahi continue to demonstrate an unwavering commitment to delivering exceptional care and support throughout the year as they work tirelessly to address the health inequities and social determinants that continue to plague our people.

Service Realignment

Over the past year, Raukawa have undertaken a significant effort to realign our services and infrastructure to better serve the needs of whānau, hapū, marae and the communities in which we live and work. This effort has involved a comprehensive review of existing infrastructure, service delivery and a concerted effort to identify areas where we could improve and expand our service delivery reach.

The service realignment aims to enhance the quality of care and services in a culturally responsive manner. We believe that it is important to recognise and respond to the unique cultural needs of our people and communities in the delivery of our services. This means we are committed to creating a safe and welcoming environment for all and one that respects and reflects our values and mātauranga.

The realignment plan outlines key objectives and strategies to advance our mahi and help address the complex challenges that face our people. The primary objectives of the service realignment are as follows:

- Improve access to health care services
- Enhance the quality of health care and social services
- Provide the framework for the expansion of service delivery and workforce
- Ensure that future service development is effective, culturally responsive and addresses the needs of our people and communities

To achieve these objectives, the following strategies will be implemented:

- Strengthening partnerships and working across sectors
- Investing in quality and compliance
- Enhancing our clinical and cultural practice supervision
- Developing synergies within service units
- Focusing on early intervention and prevention
- Broadening the service scope of our mental health services
- Developing our kaumātua service delivery
- Ensuring the voice of whānau is heard and influences service delivery and future design

Through this realignment process, we have established new partnership approaches, introduced innovative service models and designed a range of initiatives aimed at improving the health and wellbeing of our people and community.

Organisational Growth & Development

In the past year, Raukawa have continued to see a period of growth and achievement throughout our health and social services. We are delighted to highlight the successful tendering and implementation of key services, as well as the establishment of new senior roles to support our service growth. This report showcases our dedication to providing innovative and culturally responsive solutions while strengthening our operational capabilities and enhancing our service delivery.

Service Expansion and Key Achievements

Kahu Taurima – Modernity to First 2000 Days:

One of our notable achievements this year was securing the Kahu Taurima tender, an initiative focused on the wellbeing of tamariki and pēpi during the critical first 2000 days of their lives.

Under this program, we will develop a holistic Raukawa approach to supporting the overall health and development of our whānau and pēpi. Central to this initiative is the development of a tamariki and pēpi hub, a nurturing space where whānau can access a range of services and support.

Our dedicated kaimahi will work collaboratively to deliver comprehensive care, including health assessments, parenting guidance, whānau ora, advocacy, service navigation and access to community resources, ensuring that tamariki and pēpi receive the best start in life.

Expansion of Senior Roles to Support Service Growth

To accommodate and support our growing services, we have established four new senior roles within Raukawa. These roles will enhance our operational capabilities, promote research and evaluation, drive clinical development, and support best practices in service delivery.

Principal Advisor: Operations:

The Principal Advisor: Operations plays a crucial role in overseeing the operational aspects of our services. They ensure the efficient and effective delivery of programs, oversee resource management, and facilitate collaboration across teams. This role supports the Director: Health

and Community Services, and Director: Social Work and Therapeutic Services, with a focus on optimising service delivery processes. They are also responsible for monitoring key performance indicators and implementing quality improvement initiatives to enhance the overall service experience for our community members.

Principal Advisor: Research and Evaluation:

The Principal Advisor: Research and Evaluation leads our efforts in gathering and analysing data to measure the impact of our programs and services. They are responsible for conducting research, evaluating program effectiveness, and providing evidence-based recommendations for continuous improvement. This role will also foster partnerships with academic institutions and research organisations to contribute to the broader body of knowledge in the health and social services sector.

Principal Advisor: Practice Development:

The Principal Advisor: Practice Development, focuses on two critical areas. Service design and development, and enhancing the skills and competencies of our practice kaimahi through working closely with practice team leaders and practice managers, providing guidance, coaching and support to promote excellence in practice.

Principal Advisor: Clinical Development:

The Principal Advisor: Clinical Development is responsible for two critical areas. Advancing clinical practices within Tiwai Hauora, and service design and development. The Principal Advisor: Clinical Development will work closely with our clinical team leaders and clinical managers, providing guidance, mentoring, and support to promote excellence in clinical care. This role also fosters collaboration with external stakeholders, professional bodies, and regulatory agencies to stay abreast of emerging trends and standards in the health sector.



Aka Tauwhiro

Raukawa Corporate Services

About Us

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

We are responsible for providing management and finance information, property and office administration, information technology, external and internal communications plus operating and governance systems, controls, and support. In addition to the above, the team also undertakes the administration of the iwi register and grants. Administration responsibilities encompass the maintenance of all vehicles, property, buildings and equipment.

Strategic outcomes that we focus on

Strategic Outcome 1

Raukawa iwi are actively engaged in events and activities

Strategic Outcome 3

We are influential at a national, regional and local level

Strategic Outcome 4

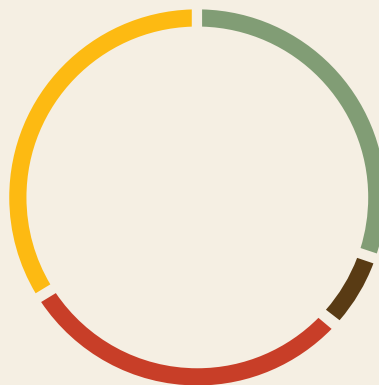
We support whānau, hapū, marae and community wellbeing

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

How we focus our efforts over the year⁸

●	Strategic Outcome 1	30%
●	Strategic Outcome 3	5%
●	Strategic Outcome 4	30%
●	Strategic Outcome 5	35%



Our Metrics

	Assigned	Achieved	Outstanding
KPIs	19	17	2
Deliverables	62	54	8

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

Communication Channels

With the increased resourcing of the communications team, which includes the employment of a Graphic Designer and a Content Creator, there has been a significant increase in the team's responsiveness and effectiveness in relation to the needs of Raukawa.

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

- Websites
 - www.raukawa.org.nz,
 - www.manawapouhihi.org.nz
 - www.raukawatreatysettlementjourney.org.nz
 - Waipapa ki Arapuni Wāhi Ahurei GIS website
- Social Media
 - Facebook – www.facebook.com/raukawaiwi
 - Facebook group – Te Whare Kōrero o Raukawa
 - Facebook group – Te Kura Reo o Raukawa
 - Facebook group – Tamariki Ora
 - YouTube – www.youtube.com/@raukawayoutube
 - Instagram – www.instagram.com/raukawa insta
- Digital Comms
 - Text stream services
 - Exclaimer email services
- Publications
 - Annual plans and annual report
 - Quarterly iwi newsletter, Te Kakara o te Hinu Raukawa
 - Strategic plans, reports and other organisational material
- Marketing
 - Brochures, posters, collateral, promotions and more
- Public Relations
 - Feature stories, advice and write-ups in various channels with a total reach of over 90,000 people

One of the key projects for the Communications Team this year has been the successful roll-out of the new brand, which will continue to be implemented in the following financial year.

Outreach Communications

The team adopted a targeted outreach strategy, which was instrumental in contributing 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 3,476 to 5,200 followers and more than 124,000 people reached which indicates a 13% increase from the previous year. Our Instagram platform reached an additional 6,000 people and we published over 160 posts during this period. Feedback and comments show that the material being communicated resonates deeply with our audience.

Strategic Events

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

- RST AGM 2023
- Waitangi Day Commemorations
- Ō-Rākau Commemorations
- Matariki Celebrations
- Raukawa Kaumātua Games

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 FY23/24. Raukawa will have a strong involvement in many of the identified projects such as:

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

Relationship opportunities

The Tribal Register Team continues to work with births, deaths and marriages, the DIA and Tūhono to assist with the accuracy of our tribal register.

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 and treasurers to help upskill and support them to meet 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. Raukawa led 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 or 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 grants if 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 marae have several years of grants that they have not yet 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.

Raukawa Grants

Our Tribal Register Team applies their time and expertise to ensure that all grants for education, sports, kuia and koroua wellbeing, and marae are administered appropriately. Individual iwi members receive assistance on a personal basis with their queries relating to these grants.

The Tribal Register Team received 73 applications (11% increase) for education grants, 48 applications (1,000% + increase) for sports grants and 210 kuia and koroua applications (19% increase). The total distribution equates to \$235,885 which is a 29% increase from the previous year. There were 17 Marae grants distributed, totalling \$592,539 a 68% increase from the previous year's distribution.

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

Tribal Register and Uri Grants Database

The continual development of the Tribal Register Database and the integrity of our data continues to be a focus this year. 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 23/24.

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.

Strategic Outcome 5

We are professional and effective with infrastructure that supports our delivery

Information and Communications Technology Infrastructure

With the ever-changing technology available, Raukawa has commenced an Information and Communications Technology strategy review to identify how we are able to better utilise this technology. This review will continue through FY23/24.

Integrated Accounting System

The introduction of Xero and Approval Max in 2022 and Reach Reporting in January 2023, has enabled the Finance Team to improve cash governance, integrated purchase order system and integrated financial reporting to be implemented for better budgetary control, reporting and efficiency.

Group Induction

Individual video interviews were completed for the induction video as part of the Organisational Induction Project. This project is nearing completion and is set to be introduced by the start of the FY23/24.

Property and Resource Management

The Business Information Team (BIT) Leader continues to coordinate landlords, contractors and suppliers to ensure that our properties are properly maintained and meet the organisation's needs. Raukawa has experienced significant growth in services, which has created a need to employ a number of kaimahi. This growth has caused a strain on available office space.

Some of the highlights for this financial year are:

- The additional car park on Logan Street has been fenced and now offers secure parking
- Oranga Tamariki has recently vacated the office space on the ground floor in the main Raukawa building. This space will assist with the growing pains currently being experienced with the staff growth.

- Papa o te Aroha Marae was gifted to Raukawa earlier this year. Major renovations to this marae are required along with additional funding sources. It is hoped the renovations will commence in August 2023.

Policy Management Framework

As a cross-organisational deliverable, we continued to drive this work. As an organisation, the ELT continues its responsibility to review and amend existing policies, as well as develop new policies as required to meet organisational needs and legislation.

Rebranding

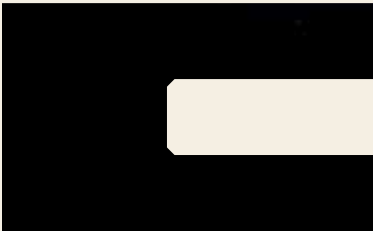
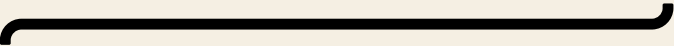
The Communications Team have commenced the rollout of the Raukawa rebranding. This rollout began on 30 June 2023 in line with Matariki, which marks the start of the Māori new year, from this date building signage, vehicle signage, staff apparel, and Raukawa documents and forms will be released.

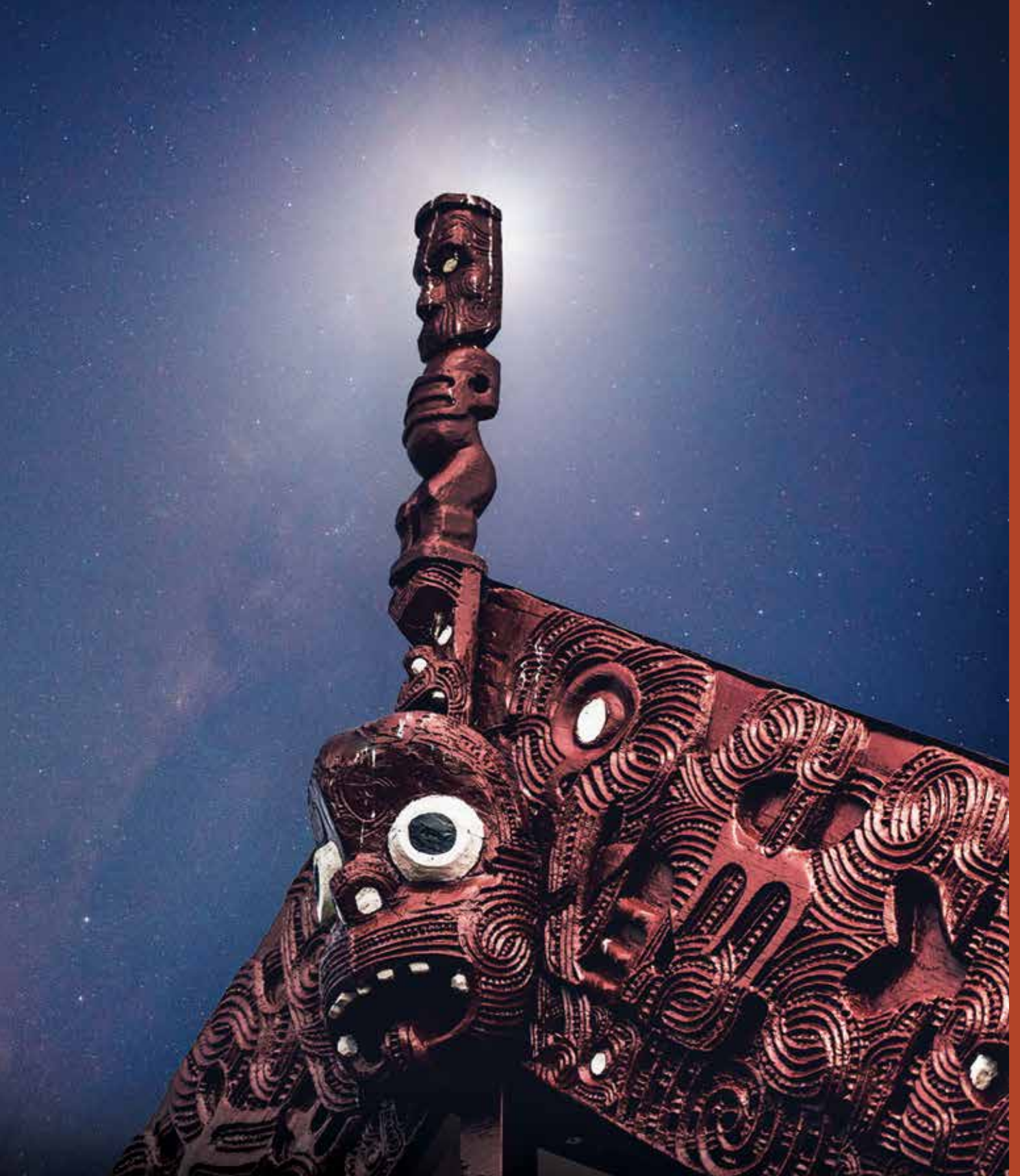
Taonga and Artefacts

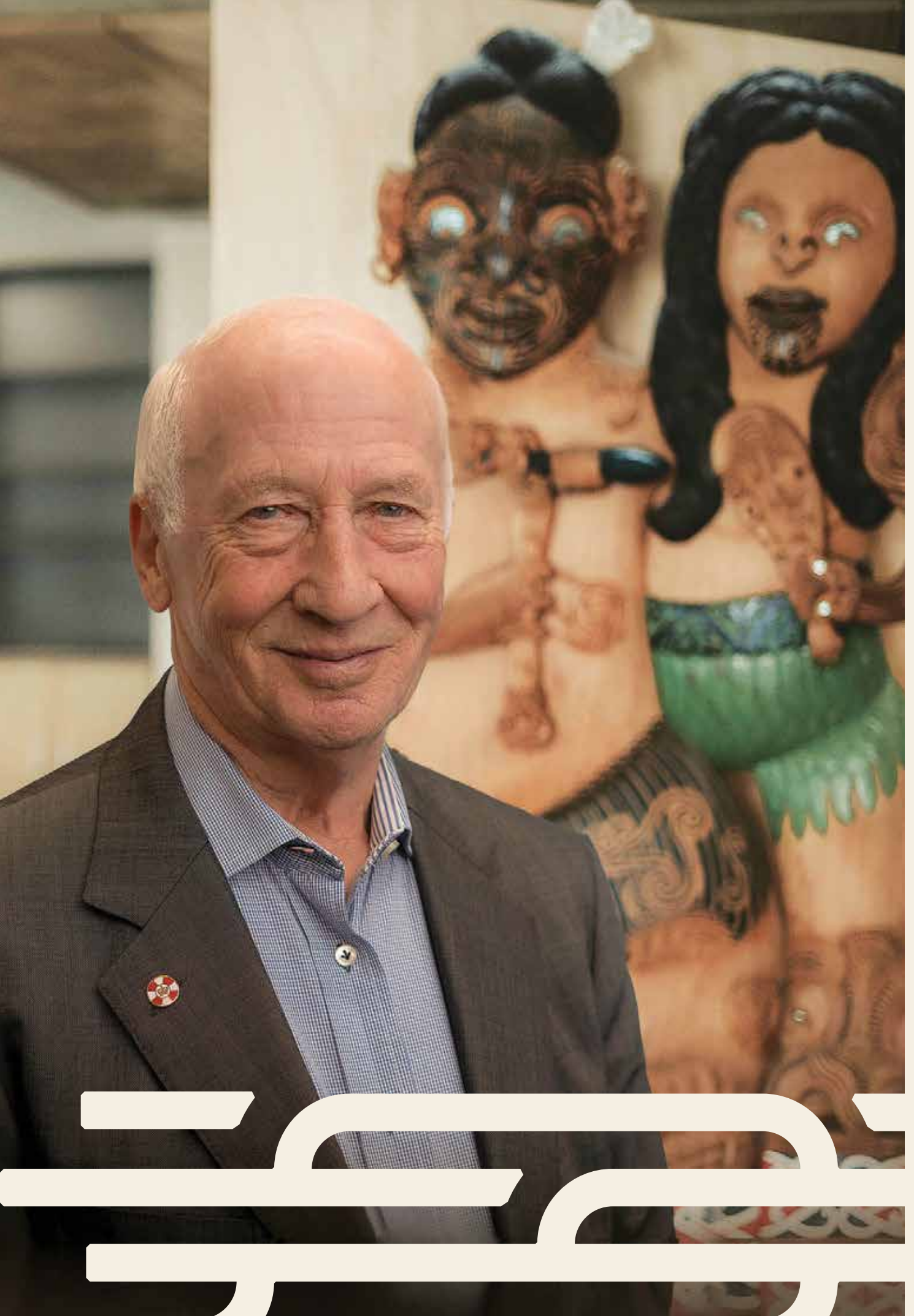
Our collection of taonga which are housed in the Huia Kaimanawa room were independently valued for insurance purposes only and the cover was placed on them for \$459,650. The addition of specialised insurance will help to add that added protection for our taonga as we continue to look after them for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



Raukawa
Iwi Development Ltd







He Pūrongo

Raukawa Iwi Development Ltd Chairperson's Report

E mihi nui ana ki ngā ringa o Raukawa i hāpai i te iwi, i hāpai i ngā mahi o RIDL i roto i ngā tau kua hīpa. E whakamānawa nui ana ki te tīma kaiarahi, i tutuki ai ko ngā wawata maha, i heke tahi ai te werawera hei painga mō te iwi. Anei e whai ake nei ko te ripoata o RIDL.

RIDL continues to thrive and grow but we have been tested over FY22/23. I mentioned last year that the investor party from cheap money was over. This theme continued into FY22/23.

Inflation, rising interest rates and a gloomy China outlook have been headwinds, but we managed to deliver an operating profit before donations of \$9.2m (plus \$200k in our fishing company, RAHC). This is in line with recent years and shows the benefit of the work we have done over the last decade to build an increasingly resilient and diversified portfolio.

This operating profit allowed us to pay record total distributions of \$5m, up almost \$1m from last year.

Our 'bottom line' profit (incorporating non-cash changes in values of assets) was more impacted, as valuations, notably for commercial property, came under pressure from higher interest rates. Still, there were some positives such as in our managed funds.

In terms of investment activity, we continued with our strategy of gradually and prudently adding capital to our range of existing successful channels, and looking for efficiencies where we can. We have increased our exposure to certain types of property and concluded an investment into kōura quota.

Returns summary

- RIDL FY22/23 operating profit before donations of \$9.2m
- 4.0% operating return on the opening value of economic equity (i.e. book value plus the value of our CNI asset that is held off balance sheet)
- Operating profit after donations and total comprehensive income of \$7.5m or 3.3% return on economic equity
- Total donations and gross dividends paid to the group this year of \$5m
- Five-year average total return of 9.0%, ten-year average of 8.6%
- Closing total balance sheet assets of \$206m plus CNI value of \$35m for total economic assets of \$241m

Our investment strategy

Our strategy has been developed in the context of Raukawa's advantages and long-term goals:

- Balance of risks to provide for secure short-term income and longer-term value growth
- Invest directly to leverage our advantages
- Focus on high-quality assets that will deliver better over time
- Work with other aligned iwi to build scale and efficiency
- Develop the portfolio prudently
- Use financial assets (such as managed funds) where direct access is difficult
- Control costs
- Prepare and research well, then invest for the long-term

We have been steadily implementing this policy, targeting about half the portfolio in assets that generate stable, downturn-resistant income and the rest higher risk.

Economic context

As I mentioned last year, central banks started getting serious about rolling back the inflation that had been created by Covid stimulus packages and money printing. This made conditions less supportive for investing and these effects were felt globally, including by us.

FY22/23 has been more mixed. The start of the year was overwhelmingly weak, but the second half (since January 2023) has seen overseas markets rally – indeed rally strongly – and this has been a great support to our bottom line, making up for some of the negative returns of FY21/22.

But in New Zealand we have seen technical recession, deteriorating trade with the rest of the world, persistent high inflation, rising interest rates and a Chinese economy, on which we are utterly dependent, failing to come back to life. This has challenged industries such as forestry and dairy which are important to New Zealand and important to our portfolio.

Financial Highlights

In these circumstances we are pleased to have exposure to other markets, our Australasian infrastructure, for instance, and our globally biased managed funds.

We are also pleased to have a baseload of high resilience income-generating assets that underpin our distribution flow back to the Raukawa group. This has all happened by design and not by chance. In fact, in this report last year I wrote: "We think FY22/23 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."

This proved to be exactly the case in New Zealand with our lower-risk assets performing the best. Some highlights from the year were:

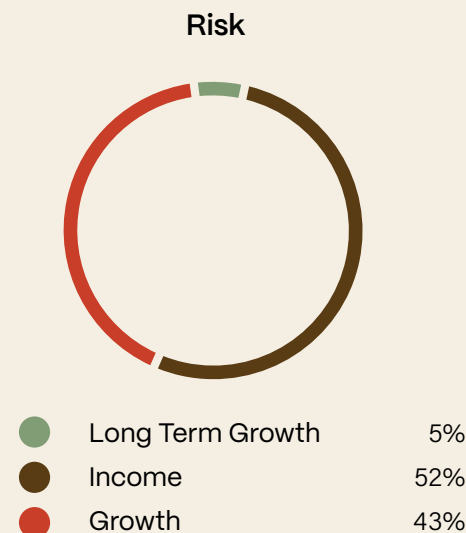
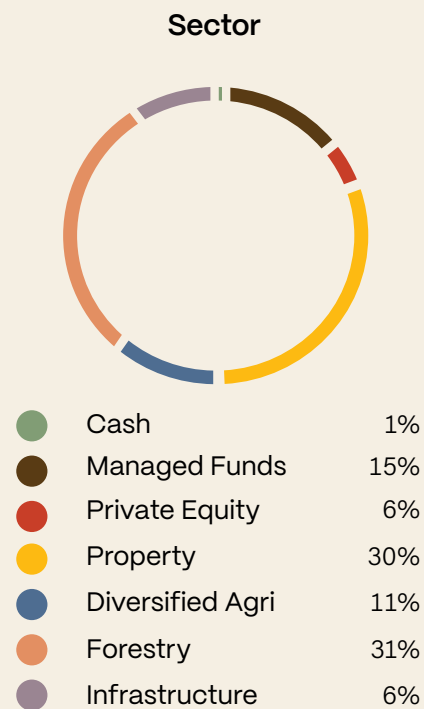
- Strong income from CNI forest, reflecting work that has gone into this asset over many years to build efficiency and optimise rents
- Our Australasian infrastructure investment returning to some form after two tough years of border closures. We have watched its challenging performance in recent years, while not being able to do much about it. This fund has some strong assets and they are well positioned to benefit from Australian economic strength and engagement with the world
- Strong performance from our vineyard's investment – Pūainuku Vines
- Solid income from our portfolio of local and national commercial property via Hāpai
- Good returns out of Hāpai Housing, our specialist build-to-rent housing investment
- As mentioned, value gains in managed funds support our total comprehensive income. Over the longer term (five years) our managed funds have broadly done what we expect of them, with conservative funds delivering on average 4% returns per annum and growth funds 8%
- Total management costs (including shared services costs) were kept to a modest 0.32% of equity

New investment activity

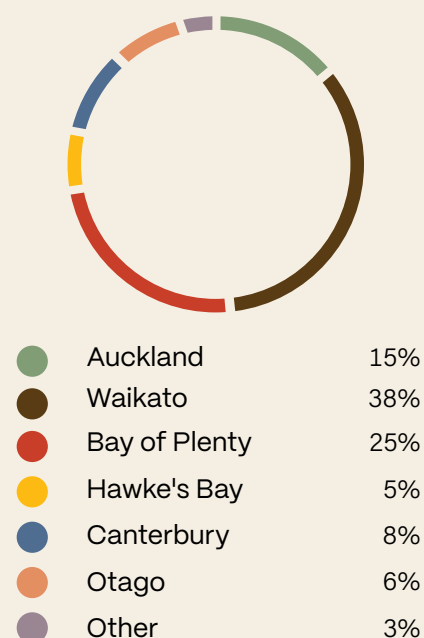
We invested a little under \$11m during the year, all into real assets.

- Just under \$4m was placed into a new vehicle alongside our existing agribusiness partners from Pūainuku, to acquire a 26-tonne parcel of kōura quota. This was being sold by Wakatū Corporation in Nelson. Our investment ensured it stayed in Māori ownership but has other intrinsic economic benefits. Fishing quota is an unusual asset, almost unique to New Zealand. It can behave a little like property, providing a regular lease fee from operators who 'fish' it. We have the chance to add some value by having it managed by Port Nicholson Fisheries, a Maori-owned specialist cray processor and exporter. Almost all kōura gets exported to China. This is a concentrated risk and we modulated our investment accordingly. Despite China's varied other issues, the price for lobster has held up well
- We added about \$4.5m to the various Hāpai property vehicles we're invested in. Readers might remember that Raukawa founded the Hāpai whānau of collective investment vehicles. This now spans commercial property, development and housing. There are 19 iwi invested and total assets across the three types of property nearing \$300m. This is a remarkable pan-iwi success story. And not only of cooperation but of returns too. Since its inception four years ago, the Hāpai commercial vehicle has made an average annual return of 21%. The other arms have been similarly successful
- We met just under \$2m of capital calls to our stable of private equity funds. These give us access to private operating businesses, which are otherwise complicated to originate and manage. At year-end we added a new fund to the portfolio too, with a small commitment of \$3m to GreenMount, a fund positioned to partner with inbound Australian private equity firms

As at the end of FY22/23 we had 11 direct investments plus our local property and investments in managed funds and in private equity. These investments gave us a balanced mix of sectoral, geographic and volatility exposures.



Geographic Spread *(physical NZ assets)*



The year ahead

We see a continued story of divergence for the coming year: international markets doing reasonably well, the New Zealand economy, and hence many of our local assets, facing ongoing challenges.

Overseas the worst expectations have thus far been avoided. Yes, there are all sorts of horrific things going on in Ukraine and risks in East Asia, but the incredible engine that is the American economy has once more shown its calibre. In fact, the divergence between America and all other developed economies is becoming stark. We have no particular skills or experience in global investing and hence we tap into this growth story via managed funds.

In New Zealand, it is no secret that the Crown's fiscal position is poor and likely deteriorating. More worryingly, our terms of trade show a country that is unable to pay its bills. While this does not affect us directly, it creates a low growth climate that is bad for investing and means you can get a cascade of risks, such as overseas investors losing faith in the New Zealand economy, higher overseas borrowing costs and so on.

And then there is China. China has been a giant part of the New Zealand economic story for twenty years now. It is a source of much export demand, including in services such as education or tourism. Covid was obviously extremely challenging for them economically. But since the worst of the pandemic, they appear to have been also grappling with some arbitrary economic interventions, efforts to de-couple from the Western system, a moribund property market and some very concentrated levels of debt, including amongst local governments. While New Zealand commentators and politicians talk about diversifying, it is hard to see a New Zealand growth story without a Chinese growth story in the short to medium term. For us, this specifically means a modest outlook for forestry and dairy.

We will bear this all in mind as we make strategic and tactical decisions over the coming year. We will likely prioritise lower-risk domestic investment and potentially higher-risk overseas. We will want to maintain our usual overall balance of risks too, but with an increasing overseas bias. Overall, we are pleased with our strategy. It has now served us for more than ten years and has delivered good growth and protected us in downturns.

We are very proud of the fact that in the last ten years, we have returned an average of 8.6% per annum and have delivered total distributions of \$32.5m.

This equates to more than a third of total settlement funds capitalised into RIDL. Such is the power of prudent investing and spending and compound returns.

Conclusion

Thank you to my fellow directors, Kataraina, Deb, Charlie, Jon and Vanessa. We have a focused and productive team, as RIDL has always enjoyed. Thanks also to Kim for her ongoing support and to Koau for their investment management expertise.

I have been honoured to be part of RIDL for the last 11 years and thus part of the Raukawa family. However, it is time for change and I will be leaving the board at the end of December. The results since the inception of RIDL speak for themselves and are a testament to the dedication and expertise of the directors and Koau. It has been a privilege to be part of this team.

Best wishes to all iwi members for the year ahead.
Ka kite ano.

I te mutunga o taku wā ki Raukawa, ka mihi atu ahau ki a koutou katoa mō ō koutou tautoko i roto i ngā tau. He waimarie te mahi mō te iwi ki te āwhina i te whakatutuki i te tirohanga, Raukawa kia mau, kia ora.



John Spencer CNZM

Raukawa Iwi Development Ltd and Raukawa Asset Holding Company Chairperson



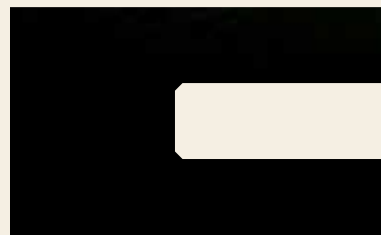
Annual Report 2023



Raukawa Settlement Trust Group

General Purpose Financial Report

For the Year Ended 30 June 2023





Raukawa Settlement Trust Group
Post Settlement Governance Entity, South Waikato

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For the Year Ended 30 June 2023

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Directory

As at 30 June 2023

Nature of Business

Post Settlement Governance Entity
Resource Development and
Investment

Address

Private Bag 8
Tokoroa 3444

Date of Formation

Friday, 19 June 2009

Parent

Raukawa Settlement Trust

Subsidiaries

Raukawa Charitable Trust
Raukawa Iwi Developments Limited
Raukawa Asset Holding Company Limited
Papa o Te Aroha Marae Charitable Trust
Raukawa Settlement Trust Limited

Accountants

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

Auditor

PwC
Chartered Accountants
Level 4/109 Ward Street
Hamilton 3240

Bankers

Westpac
Tokoroa
Bank of New Zealand
Tokoroa



Kataraina Hodge



Deb Davies



Paraone Gloyne



Marina Hireme



Nachele Griffiths



Rina Lawson



Bernice Kaponga



Phillipa Tapu



Grant Thompson



Huia Te Kanawa



Jordene Sydney



Steven Oxenham



Taihakoia Maui



Juanita Temarama



Donna Parker



James Whetu

Statement of Service Performance

For the Year Ended 30 June 2023

Description of the Group's Kaupapa/Purpose

Raukawa Settlement Trust (RST) was established in 2009, as per the Trust Deed –

“the purpose for which the Trust is established are to receive, hold, manage and administer the Trust fund for every purpose benefiting Raukawa whether it relates to the relief of poverty, the advancement of education or any other matter beneficial to Raukawa and all the Members of Raukawa irrespective of where those Members reside.”

The following activities are examples of how RST meets its Kaupapa or purpose as outlined in the Raukawa Settlement Trust Deed.

Raukawa Uri are Actively Engaged in Events and Activities

Raukawa proactively identifies, organises, and attends strategic key events that supports Raukawa uri members, Raukawa iwi, and local communities:

Te Tātāwhāinga Kaumātua O Raukawa

The 2023 kaumātua games was held at the South Waikato Sports and Events Centre Tokoroa. This year there were 18 teams in total competing, which is the most teams we have had compete. There was great representation from all four pouwhenua, Te Pae o Raukawa, Te Kaokaoroa o Pātetere, Wharepūhunga and Maungatautari. We had 15 of our 16 RST Marae attend, two teams from Maungatautari – Pōhara Marae and Maungatautari Marae, along with our RCT Kaumātua services team. This event allows kaumātua from around the takiwā to gathered for a day of whakawhanaungatanga and hauora. The games are a wonderful occasion for our kaumātua to come together and connect with each other, with Raukawa kaimahi, other supporters and volunteers. At the end of all the games, our kaumātua were treated to a delicious hāngi and beautiful performances and singing from our very own RCT band.



	2023	2022
Kaumātua Registrations	250	130

Raukawa te reo māori and mātauranga is valued, accessible and utilized.

Wānanga Raukawa

Raukawa have provided Uri specific wānanga that deliver direct, language support for Raukawa uri who are intent on improving their broad language understanding, confidence of use and fluency as well as reconnecting and assisting uri with their reclamation of their own iwi stories, tikanga, practices and customs. These are the only wānanga of this nature available at the iwi level for Raukawa uri. Organising a number of hui throughout the year, contributes significantly to the success of Raukawa's Strategic Outcomes. (FY2022: Wānanga Raukawa registrations during 2021-2022 were impacted by Covid 19).

	2023	2022
Whare Kōrero	1 x 5-day Wānanga	1 x 2-day wānanga (online)
Wānanga	11 x 2-day Weekend Wānanga 5 x 1-day Weekend Wānanga	8 x 1-day wānanga (online)
Kura Reo	1 x 4-day Kura Reo	1 x 4-day wānanga (online)
Kaupapa Kōrero	4 x Kaupapa Kōrero Events	60 x 2hr Reo wānanga (online)



Statement of Service Performance (continued)

For the Year Ended 30 June 2023

We support Whānau, Hapū, Marae and Community well-being

Raukawa Contracts

Each year Raukawa applies for contract funding from various Government Agencies and Not-For-Profit Organisations to carry out projects which support the well-being of Raukawa iwi, hapū, marae, whānau and other local communities.

	2023	2022
	\$	\$
Contract Funding	11,324,579	7,171,410

Raukawa Grants

During this financial year, there were fifteen marae grants distributed, totalling \$592,539 – a 68% increase from the previous year’s distribution.

Raukawa also received:

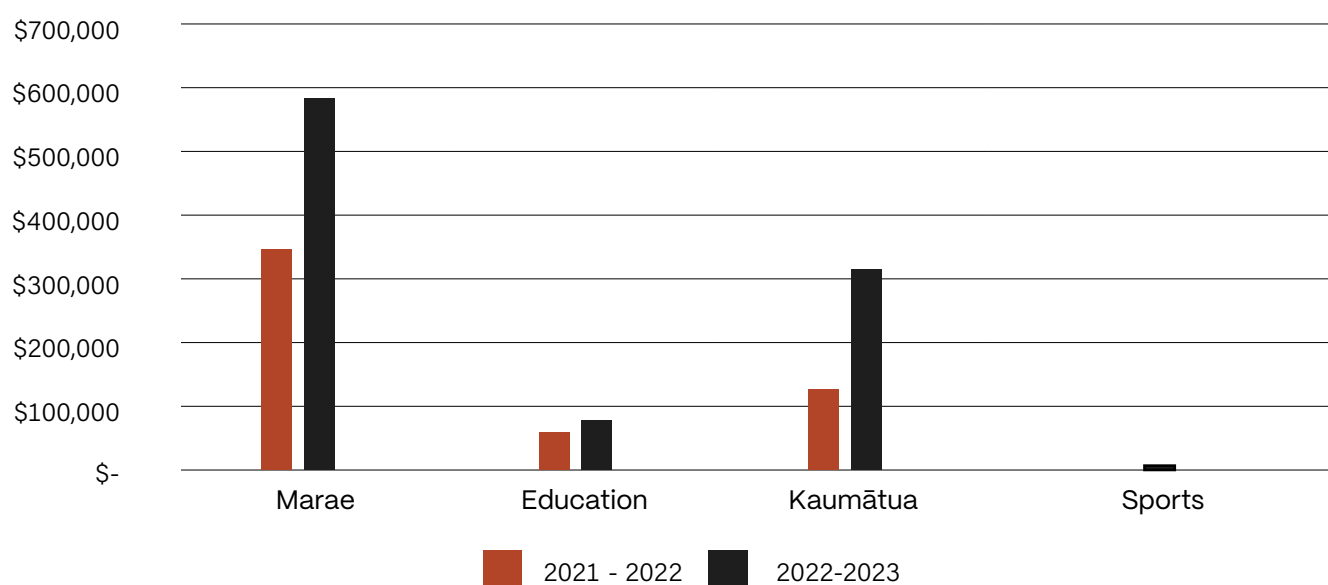
- 73 applications for the education grant and \$74,650 was distributed, a 12% increase
- 210 applications for kuia and koroua well-being grants and \$321,510 was distributed, a 180% increase
- 48 applications for sports grants and \$13,100 was distributed, a 1,505% increase

Overall, \$1,001,799 was distributed during the 2022–2023 year, which saw \$467,426 or 87% increase when compared to the previous year's distribution.

The level of grants distributed this year is an indication of the success of our outward connectivity with iwi members, and the ability to assist more of our people keeps us striving to do more in this regard.

Grants	2021 - 2022	2022 -2023	Increase
	\$	\$	\$\$
Marae	352,072	592,539	68%
Education	66,850	74,650	12%
Kaumātua	114,635	321,510	180%
Sports	816	13,100	1505%
	534,373	1,001,799	87%

Raukawa Grant Distribution



Raukawa Settlement Trust – Net asset growth

Raukawa Iwi Development Limited (RIDL) is a fully consolidated subsidiary of the Raukawa Settlement Trust (RST), whose purpose is to manage the Iwi Settlement funds in a way that delivers growth and prosperity for future generations. RIDL aims to provide dividends and donations to RST & RCT which further enhances the charitable abilities of each Trust.

	2023	2022
	\$	\$
Raukawa Iwi Development Limited Net Assets	198,599,788	195,496,057

Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2023

	NOTE	2023 \$	2022 \$
Revenue			
Contract & Project Revenue	2	12,306,038	7,755,798
Finance and Investment Revenue	3	7,062,978	5,931,903
Other Revenue	4	3,077,896	2,205,847
Total Revenue		22,446,912	15,893,548
Less Expenses			
Operating Expenses	5	13,669,118	11,093,619
Administration Expenses	6	522,200	538,564
Marae Expenses – Provincial Growth Fund		111,457	591,601
Uri Grants		1,120,001	870,119
Total Expenses		15,422,776	13,093,903
Surplus before Share of Surplus of Equity Accounted Associates		7,024,136	2,799,645
Share of Surplus of Equity Accounted Associates	13	2,756,618	12,002,398
Surplus before Income Tax		9,780,754	14,802,043
Income Tax Expense	7	837,259	766,575
Net Surplus for the year		8,943,495	14,035,468
Other comprehensive revenue/(expense) not subsequently recognised to profit & loss, net of tax			
Share of movement in reserves of equity accounted associates	8	(2,765,847)	2,847,640
Change in fair value of Investments at FVOCI	8	3,697,558	612,254
Change in fair value of property, plant & equipment	8	(600,000)	100,000
Deferred tax recognised in equity for the year	8	484,023	(70,972)
Total other comprehensive revenue/(expense) not subsequently recognised to profit & loss, net of tax		815,734	3,488,922
Total comprehensive revenue/(expense) for the year		9,759,229	17,524,390

*These financial statements are to be read in conjunction with the accompanying Notes and the Audit Report. These statements have been audited

Statement of Financial Position

As at 30 June 2023

	NOTE	2023 \$	2022 \$
Current Assets			
Cash & Cash Equivalents	9	8,480,752	8,094,522
Short Term Deposits	9	11,810,777	12,688,558
Trade and Other Receivables	10	8,743,834	1,975,682
Inventory Property	11	4,195,956	4,095,115
Other Current Assets	12	-	36,866
Income Tax Receivable		1,065,241	934,069
Total Current Assets		34,296,560	27,824,812
Non-Current Assets			
Trade and Other Receivables	10	-	5,909,592
Investments in Associates	13	107,537,258	106,794,087
Property, Plant & Equipment	14	10,121,665	7,901,410
Other Investments	15	79,005,393	71,429,863
Investment Property	16	5,729,500	6,588,000
Intangible Assets	17	1,082,431	1,191,072
Loan Receivable – Whakaaratamaiti Marae		429,897	436,619
Total Non-Current Assets		203,906,144	200,250,643
Total Assets		238,202,704	228,075,455


Continued on next page

Statement of Financial Position (continued)

As at 30 June 2023

	NOTE	2023 \$	2022 \$
Current Liabilities			
Trade and Other Payables	18	2,299,862	1,655,824
Income in Advance	19	6,441,458	6,361,827
Provisions for Uri Grants, Future Projects and Raukawa Whanau Whanui	20	2,942,462	2,966,129
Employee Entitlements		514,090	362,049
Total Current Liabilities		12,197,872	11,345,829
Non-Current Liabilities			
Deferred Tax	7	3,143,661	3,627,684
Total Liabilities		15,341,533	14,973,513
Net Assets		222,861,171	213,101,942
Trust Funds			
Revaluation Reserves		38,180,997	37,365,263
Retained Profits		100,581,039	91,637,544
Settlement Funds		84,099,135	84,099,135
Total Trust Funds		222,861,171	213,101,942

For and on behalf of the Board:



Chairperson

24 November 2023

Date



Trustee

24 November 2023

Date

Statement of Changes in Net Assets/Equity

For the Year Ended 30 June 2023

	Settlement Funds	Asset Revaluation Reserves	Accumulated Revenue and Expense	Total Net Assets/Equity
Opening balances at 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 and expense				
Other comprehensive revenue/ (expense) not subsequently recognised to profit & loss, net of tax	-	3,488,922	-	3,488,922
Total comprehensive revenue and expense for the year	-	3,488,922	14,035,468	17,524,390
Balance at 30 June 2022	84,099,135	37,365,263	91,637,544	213,101,942
Opening balances at 1 July 2022	84,099,135	37,365,263	91,637,544	213,101,942
Surplus for the year	-	-	8,943,495	8,943,495
Other comprehensive revenue and expense				
Other comprehensive revenue/ (expense) not subsequently recognised to profit & loss, net of tax	-	815,734	-	815,734
Total comprehensive revenue and expense for the year	-	815,734	8,943,495	9,759,229
Balance at 30 June 2023	84,099,135	38,180,997	100,581,039	222,861,171

Statement of Cash Flows

For the Year Ended 30 June 2023

	NOTE	2023 \$	2022 \$
Cash Flows from Operating Activities			
Cash was provided from:			
Receipts from operations		14,216,409	12,446,394
Receipts from interest		501,305	210,232
Receipts from dividends		3,936,428	3,708,512
Distributions Received from Limited Partnerships		694,308	2,026,236
		19,348,450	18,391,374
Net GST		346,043	(144,801)
Cash was disbursed to:			
Payments to suppliers and employees		(13,716,658)	(11,288,967)
Donations or grants paid		(1,002,916)	(820,119)
Payments of Income Taxes		(838,335)	(1,148,367)
		(15,557,909)	(13,257,453)
Net Cash Flows from Operating Activities		4,136,584	4,989,120
Cash Flows from Investing and Financial Activities			
Cash was provided from:			
Receipts from the settlement of term deposits		2,506,447	8,487,703
Investments in associates and subsidiaries		3,639,321	4,100,069
Loans from Investments		2,580,483	3,122,577
Loans repaid by related parties		2,189	24,718
		8,728,440	15,735,067
Cash was disbursed to:			
Payments to purchase inventory Property		(149,761)	(489,850)
Payments to acquire property, plant and equipment	14	(379,495)	(317,064)
Payments to purchase investment properties		(17,305)	(10,625)
Payments to purchase investments in other entities		(10,303,567)	(16,750,280)
Purchase of Term Deposits		(1,628,666)	-
		(12,478,794)	(17,567,819)
Net Cash Flows from Investing and Financial Activities		(3,750,354)	(1,832,752)
Net Increase in Cash Held		386,230	3,156,368
Cash at the Beginning of the Year	9	8,094,522	4,938,154
Cash at the End of the Year	9	8,480,752	8,094,522

*These financial statements are to be read in conjunction with the accompanying Notes and the Audit Report. These statements have been audited

Notes to and forming part of the Performance Report

For the Year Ended 30 June 2023

1. Statement of Accounting Policies

Reporting Entity

The financial statements of Raukawa Settlement Trust (the Trust, RST) for the year ended 30 June 2023 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) and Papa o Te Aroha Marae Charitable Trust.

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.

Standards, amendments to existing standards adopted:

PBE FRS 48 Service performance reporting is applicable to annual reporting periods beginning on or after 1 January 2022. This standard establishes principles and requirements for presenting service performance information that is useful for accountability and decision-making purposes.

These high-level requirements provide flexibility for entities to determine how best to 'tell their story'. There have been no other new standards applied or amendments to existing standards previously adopted which has had a material impact on the preparation of the Groups financial statements for the year ended 30 June 2023.

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.

Notes to and forming part of the Financial Report (continued)

For the Year Ended 30 June 2023

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

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

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 23 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.

(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.

	2023	2022
	\$	\$
2. Contract & Project Revenue		
Exchange Revenues	12,019,643	7,488,891
Non-exchange Revenue	286,395	266,907
<u>Total Contract & Project Revenue</u>	<u>12,306,038</u>	<u>7,755,798</u>

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.

	2023	2022
	\$	\$
3. Finance and Investment Revenue		
Dividends Received	1,734,395	2,104,340
CNI Iwi Collective Dividend	3,592,654	3,305,317
Interest Received	628,630	225,431
Fair Value Adjustments Recognised in Surplus/(Deficit)	1,107,299	296,815
<u>Total Finance and Investment Revenue</u>	<u>7,062,978</u>	<u>5,931,903</u>

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).

Notes to and forming part of the Financial Report (continued)

For the Year Ended 30 June 2023

	2023	2022
	\$	\$
4. Other Revenue		
Lease & Rental Income	363,607	418,672
Grants, Koha and Donations	951,159	1,121,682
Other	18,805	173,411
Fair value adjustments recognised in net profit/(loss)	(873,775)	492,082
Gain on Acquisition of Subsidiary	2,618,100	-
Total Other Revenue	3,077,896	2,205,847

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.

During the year, the group gained control over Papa o Te Aroha Marae Charitable Trust for nil consideration. The Trusts sole assets are title over land and buildings at 22-28 Mossop Road Tokoroa. Management made a decision to value the land (\$350,000) using the latest South Waikato District Council ratings valuation dated July 2021 and the buildings using the depreciated replacement cost value (\$2,268,100) as provided by a valuation prepared by Telfer Young dated 5 August 2022.

	2023	2022
	\$	\$
Minimum lease payment receivables on leases of investment properties are as follows		
No later than one year	353,136	572,850
Later than one year and no later than five years	649,809	1,777,202
Later than 5 Years	2,615,018	2,232,127
	3,617,963	4,582,179

	2023	2022
	\$	\$
5. Operating Expenses		
Communication	465,406	373,556
Depreciation	244,667	177,303
Facilities	451,833	449,156
General	405,907	522,138
Governance	479,093	473,735
Personnel Costs	7,955,069	6,094,470
Project Expenses	1,679,320	955,441
Specialist Advice	1,331,696	1,505,902
Travel	656,127	541,918
Total Operating Expenses	13,669,118	11,093,619

	2023	2022
	\$	\$
6. Administration Expenses		
Administration	306,137	383,831
Accountancy Fees	90,881	73,946
Audit Fees	125,182	80,787
Total Administration Expenses	522,200	538,564

	2023	2022
	\$	\$
7. Income Tax Expense		
Surplus before Income Tax	9,780,754	14,802,043
Income Tax at 17.5%	1,711,631	2,590,358
Tax effect of amounts which are not deductible in calculating taxable income		
Non-Assessable Income	(651,944)	(1,405,327)
Non-Deductible Expenses	418,977	57,612
Tax Adjustments	70,749	(211,887)
Effect of Tax Exempt Subsidiaries	(712,154)	(102,547)
Losses Carried Forward	-	(47,828)
Maori Authority Credits on 2021 RIDL Dividend	-	(113,806)
Income Tax Expense	837,259	766,575

Notes to and forming part of the Financial Report (continued)

For the Year Ended 30 June 2023

7. Income Tax Expense (Continued) Deferred Tax assets/(liabilities)	1 July 2022	Recognised in Surplus	Recognised in Equity	30 June 2023
Investments in Associates	(3,627,684)	-	484,023	(3,143,661)
	1 July 2021	Recognised in Surplus	Recognised in Equity	30 June 2022
Investments in Associates	(3,556,712)	-	(70,972)	(3,627,684)

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.

	2023	2022
8. Other comprehensive revenue/(expense) not subsequently recognised to profit and loss, net of tax	\$	\$
Share of movement in reserves of equity accounted associates	(2,765,847)	2,847,640
Change in fair value of Investments at FVOCI	3,697,558	612,254
Change in fair value of property, plant & equipment	(600,000)	100,000
Deferred tax recognised in equity for the year	484,023	(70,972)
	815,734	3,488,922
Investments in Associates	18,667,848	21,433,695
Investments at FVOCI & Intangible Assets	21,729,146	18,031,588
Property, Plant & Equipment	927,664	1,527,664
Deferred Tax	(3,143,661)	(3,627,684)
	38,180,997	37,365,263

9. Cash & Cash Equivalents	2023	2022
	\$	\$
Cash and Bank Balances	8,480,752	8,094,522
Short Term Deposits	11,810,777	12,688,558
	20,291,529	20,783,080

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.

	2023	2022
	\$	\$
10. Trade and Other Receivables		
Accrued Interest	175,074	47,933
GST Receivable	16,032	62,529
Accounts Receivable	8,551,463	1,865,220
Credit Card	1,265	-
Accounts Receivable – Exchange Revenue	8,743,834	1,975,682
Accounts Receivable – Non Exchange Revenue	-	5,909,592
	8,743,834	7,885,274
Current portion	8,743,834	1,975,682
Non-current portion	-	5,909,592
	8,743,834	7,885,274

Included in accounts receivable is \$7,000,000 (2022: \$6,892,701) 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 crown brought forward the payment of the seven remaining instalments receivable to the group and made payment in July 2023. The amount receivable as at 30 June 2023 reflects the net present value of the payment received in July 2023.

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 (2022:\$0) There is no doubtful debt provision \$0 (2022:\$0) and the Trust is not exposed to any other significant credit risk (2022: \$0).

	2023	2022
	\$	\$
11. Inventory Property		
Opening Balance	4,095,115	3,129,527
Transfer from Investment Property	-	440,000
Purchases / Development	100,841	525,588
Closing Book Value	4,195,956	4,095,115

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

	2023	2022
	\$	\$
12. Other Current Assets		
Deposits Paid on Fixed Assets	-	36,866
Total Other Current Assets	-	36,866

(2022: 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.)

Notes to and forming part of the Financial Report (continued)

For the Year Ended 30 June 2023

13. 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 (2022: Nil)

	2023	2022
	\$	\$
Kākano Investment Limited Partnership		
Opening Balance	40,092,105	38,540,106
Plus:		
Share of net profit/(loss) for the period	1,229,934	1,524,125
Share of Other Comprehensive Income	(559,034)	1,551,841
	670,900	3,075,966
Less:		
Distributions Received	1,229,064	1,523,967
Closing Balance	39,533,941	40,092,105

RIDL holds a 31.5% share in Kākano Investment Limited Partnership (2022: 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.

Ranginui Station Limited Partnership		
Opening Balance	13,792,284	12,175,211
Plus:		
Share of net profit/(loss) for the period	(34,245)	779,827
Share of Other Comprehensive Income	(2,206,813)	1,295,799
	(2,241,058)	2,075,626
Less:		
Distributions Received	201,316	458,553
	201,316	458,553
Closing Balance	11,349,910	13,792,284

Ranginui Station Limited Partnership owns and operates dairy farms in the South Waikato. As 30 June 2023 the Group holds a 44.7% share in the Limited Partnership (2022: \$44.7%).

	2023 \$	2022 \$
13. Investments in Associates (Continued)		
Hāpai Commercial Property Limited Partnership		
Opening Balance	45,126,529	35,318,864
Plus:		
Capital Contributed	517,317	2,603,826
Share of net profit/(loss) for the period	2,147,327	2,179,846
Share of Other Gains/(Losses)	(2,220,724)	7,141,542
	443,920	11,925,214
Less:		
Distributions Received	2,208,942	2,117,549
Closing Balance	43,361,507	45,126,529

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 2023 (2022: 34.49%) and appoints a director to its general partner.

HCPLP fair values its investments where these can be reliably measured by independent valuations or they are carried at cost. These fair value movements are recorded as Share of Other Gains and Losses and accounted through Profit and Loss.

Hāpai Housing Limited Partnership

Opening Balance	2,906,278	1,113,281
Plus:		
Capital Contributed	3,787,200	1,601,921
Share of net profit/(loss) for the period	558,636	(6,574)
Share of Other Gains	-	197,650
	4,345,836	1,792,997
Less:		
Distributions Received	185,522	-
Closing Balance	7,066,592	2,906,278

The group holds a 21.04% share (2022: 21.04%) in Hāpai Housing Limited Partnership (HHLP). The group also appoints a director to HHLP's general partner.

Hāpai Development Property Limited Partnership

Opening Balance	4,876,891	-
Plus:		
Capital Contributed	272,727	4,690,909
Share of net profit/(loss) for the period	217,549	(3,818)
Share of Other Gains	858,141	189,800
	1,348,417	4,876,891
Closing Balance	6,225,308	4,876,891

The group made an initial investment in Hāpai Development Property Limited Partnership (HDPLP) in July 2021. The group holds a 27.27% share in HDPLP at 30 June 2023 (2022: 27.27%) and appoints a director to its general partner.

HDPLP fair values its investments where these can be reliably measured by independent valuations or they are carried at cost. These fair value movements are recorded as Share of Other Gains and Losses and accounted through Profit and Loss.

Total Investments in Associates	107,537,258	106,794,087
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Notes to and forming part of the Financial Report (continued)

For the Year Ended 30 June 2023

	Land	Buildings	Motor Vehicles	Other Plant & Equipment	Heritage Assets	Total
	\$	\$	\$	\$	\$	\$
14. Property, Plant & Equipment						
<u>Cost/Valuation</u>						
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 2022	805,941	6,140,410	138,376	1,248,866	455,800	8,789,393
Additions	350,000	2,427,216	61,169	226,540	-	3,064,925
Cost of Assets Sold/Disposed	-	(96,857)	(9,316)	19,701	-	(86,472)
Revaluations	21,940	(621,940)	-	-	-	(600,000)
Balance at 30 June 2023	1,177,881	7,848,829	190,229	1,495,107	455,800	11,167,846
<u>Accumulated Depreciation</u>						
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 2022	-	143,576	27,903	716,504	-	887,983
Depreciation Expense	-	66,378	24,128	154,161	-	244,667
Disposals	-	(95,469)	(9,071)	18,071	-	(86,469)
Balance at 30 June 2023	-	114,485	42,960	888,736	-	1,046,181
<u>Carrying Value</u>						
At 30 June 2022	805,941	5,996,834	110,473	532,362	455,800	7,901,410
At 30 June 2023	1,177,881	7,734,344	147,269	606,371	455,800	10,121,665

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 2023. 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).

During the year, the group gained control over Papa o Te Aroha Marae Charitable Trust. With the acquisition of the Charitable Trust, the group gained title over land and buildings at 22–28 Mossop Road Tokoroa. Management made a decision to value the land (\$350,000) using the latest South Waikato District Council ratings valuation dated July 2021. Management believe this value materially approximates the fair value at the time of receipt of the land. The buildings have been recognised using the depreciated replacement cost value (\$2,268,100) as provided by a valuation prepared by Telfer Young dated 5 August 2022. These amounts have been recorded in additions this year.

	2023	2022
	\$	\$
15. Other Investments		
Direct Investments		
Pūainuku Pastures Limited Partnership	9,247,088	9,092,249
Pūainuku Vines Limited Partnership	2,226,380	1,950,377
Pūai Tangaroa Limited Partnership	4,250,676	326,613
Te Pūia Tāpapa Limited Partnership	5,936,906	6,179,402
Total	21,661,050	17,548,641
Managed Funds		
Dexus Diversified Infrastructure Trust (previously AMP)	14,486,580	13,804,455
Aspiring Asset Management Limited	5,040,885	4,381,707
Castle Point 5 Oceans Fund	-	1,309,245
Harbour T.Rowe Price Global Equity Growth Fund	4,865,451	4,167,728
Milford Active Growth Fund	14,953,022	13,158,473
Milford Diversified Income Fund	10,039,185	9,574,115
Mint Diversified Income Fund	-	1,206,664
Total	49,385,123	47,602,387
Private Equity		
Direct Capital Limited Partnership	1,245,335	932,448
Movac Fund 5 Limited Partnership	2,386,786	1,767,564
Pencarrow V Investment Fund	1,938,719	2,002,570
Pencarrow VI Investment Fund Limited Partnership	470,670	73,602
Pioneer Capital Partnership IV Limited Partnership	514,264	542,213
Pioneer Capital Private Debt I Limited Partnership	553,446	110,438
Moana NZ Limited	850,000	850,000
Total	7,959,220	6,278,835
Total Other Investments	79,005,393	71,429,863

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 2023.

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

Notes to and forming part of the Financial Report (continued)

For the Year Ended 30 June 2023

	2023	2022
	\$	\$
16. Investment Property		
Opening Balance	6,588,000	6,579,999
Additions – Purchases	15,275	-
Disposals	-	(44,081)
Transfer to Inventory	-	(440,000)
Changes in Fair Value	(873,775)	492,082
Closing Book Value	5,729,500	6,588,000

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 TelferYoung from CBRE.

	2023	2022
	\$	\$
17. Intangible Assets		
Fishing Quota	950,000	950,000
Carbon Credits – (NZ Units)	132,431	241,072
Total Intangible Assets	1,082,431	1,191,072

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. The market value at 30 June 2023 was assessed by independent valuer Donal Boyle as \$3,567,022. (2022: \$ 3,556,853) This is above cost and hence there is no impairment. There are no impairment losses accumulated (2022: Nil).

The group holds 3,172 New Zealand Units (NZUs) under the New Zealand Emission Trading Scheme from the Ministry of Agriculture and Forestry. NZUs were 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.

	2023	2022
	\$	\$
18. Trade and Other Payables		
Accounts Payable	1,422,450	1,012,893
Accrued Expenses	388,837	588,203
GST Payable	488,575	54,728
Total Trade and Other Payables	2,299,862	1,655,824

Trade and other payables are reported at their amortised cost.

	2023	2022
	\$	\$
19. Income in Advance		
Income in Advance	6,441,458	6,361,827
Total Income in Advance	6,441,458	6,361,827

Income in Advance relate to Exchange Revenues as per Note 2.

20. Provisions for Uri Grants, Future Projects and Raukawa Whānau Whanui	1 July 2022	Additions	Disbursed	30 June 2023
	\$	\$	\$	\$
Marae Grants	1,788,807	600,000	(592,539)	1,796,268
Discretion Grants	113,091	30,152	(30,250)	112,993
Education Grants	118,100	110,000	(79,150)	148,950
Future Projects	326,408	473	-	326,881
Raukawa Whanau Whanui	378,000	-	-	378,000
Sports Grants	15,883	10,000	(15,000)	10,883
Uri Projects	110,473	-	(110,473)	-
Kaumātua Grants	115,367	375,000	(321,880)	168,487
	2,966,129	1,125,625	(1,149,292)	2,942,462

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.

Additions to the provisions are made up of \$1,060,000 allocated from the RIDL dividend received, \$60,473 reallocated between the provisions (\$30,473 from Uri Projects, \$30,000 from Discretion Grants applied \$60,000 to Kaumatua Grants and \$473 to future projects) and \$5,152 applied to Discretion Grants from funds received relating to the recovery costs for admin fee for O-Rakau Commemoration.

Notes to and forming part of the Financial Report (continued)

For the year ended 30 June 2023

	2023		2022	
21. Related Parties	Revenue/ (Expense) \$	Receivables/ (Payables) \$	Revenue/ (Expense) \$	Receivables/ (Payables) \$
Group Transactions with Related Parties				
a) Governance				
Trustee and director Remuneration	(408,105)	-	(426,349)	-
(b) Key Management Personnel				
Salaries, Wages and Other Employment Benefits	(829,012)	-	(1,184,553)	-
Full Time Equivalent Personnel	6	-	11	-
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 subject to 13 month written notice period. No amounts due from related parties are considered past due or impaired (2022: Nil).

Koau Capital Partners Limited are considered a related party as they provide key management functions to RIDL. Koau Capital Partners Limited provide on contract management services to the Hāpai whanau of vehicles (Commercial, Housing and Development) and to the Pūainuku whanau of vehicles (Pastures, Vines and Tangaroa).

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 15.

22. Contingent Asset

The group has no contingent assets as at 30 June 2023. (2022: 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 \$34.87 million (2022: \$33.39 million) using forecast rental income earned from forestry rights on land titles discounted at a rate of 6.45% (2022: 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).

	Total Commitments	Remaining Commitments 30 June 2023
24. Commitments	\$	\$
Further Capital Commitments as at 30 June 2023		
Hāpai Commercial Property LP	34,274,510	4,336,059
Hāpai Development Property LP	7,500,000	2,536,364
Hāpai Housing LP	10,500,000	3,997,599
Pūainuku Pastures	3,000,000	1,458,794
Te Pūaia Tapapa LP	10,000,000	3,679,007
Movac Fund 5 LP	3,000,000	800,088
Direct Capital VI	3,000,000	2,047,357
Pencarrow V Investment Fund LP	3,000,000	540,000
Pencarrow VI Investment Fund LP	4,000,000	3,480,000
Pioneer Capital Partners IV LP	1,000,000	358,855
Pioneer Capital Private Debt I LP	2,000,000	1,269,243

Notes to and forming part of the Financial Report (continued)

For the year ended 30 June 2023

25. Financial Assets and Liabilities

The fair values of financial assets and liabilities, together with the carrying amounts shown in the statement of financial position, are as follows

	Fair value through Other Comprehensive Income \$	Amortised Cost \$	Carrying amount \$
As at 30 June 2023			
Trade and Other Receivables	-	8,727,802	8,727,802
Cash and Cash Equivalents	-	8,480,752	8,480,752
Term Deposits	-	11,810,777	11,810,777
Other Investments	79,005,393	-	79,005,393
	79,005,393	29,019,331	108,024,724
Trade and other payables	-	1,792,887	1,792,887
Payable to Related Parties	-	18,400	18,400
	-	1,811,287	1,811,287
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 Deposits	-	12,688,558	12,688,558
Other Investments	71,429,863	-	71,429,863
	71,429,863	22,696,233	94,126,096
Trade and other payables	-	1,508,869	1,508,869
Payable to Related Parties	-	18,400	18,400
	-	1,527,269	1,527,269

26. Contingent Liabilities

The group has no contingent liabilities and no guarantees as at 30 June 2023. (2022: Contingent Liabilities Nil. Guarantees Nil.)

27. Events Occurring After Balance Date

- Purchase of 16 & 18 Gilles Street, Tokoroa
- \$3,000,000 commitment made to Green Mount Capital Co-Investment Fund

	Payments
Capital Calls after balance date	\$
Hāpai Commercial Property LP	4,336,060
Hāpai Housing LP	1,157,200
Pūainuku Vines LP	1,458,794
Direct Capital VI LP	35,638
GreenMount Capital Co-Investment Fund	1,426,182
Movac Fund 5 LP	78,649
Pencarrow V Investment Fund LP	120,000
Pioneer Capital Partners IV LP	39,841
Pioneer Capital Private Debt I LP	199,400

Independent auditor's report

To the Trustees of Raukawa Settlement Trust

Our opinion

In our opinion the accompanying general purpose financial report of Raukawa Settlement Trust (the Trust) and its subsidiaries (together, the "Group") on pages 82 to 107 presents fairly, in all material respects, the financial position of the Group as at 30 June 2023, and its service performance, financial performance and cash flows for the year ended on that date in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

What we have audited

The general purpose financial report which comprises:

- The consolidated financial statements (the "financial statements"), including:
 - the statement of financial position as at 30 June 2023;
 - 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.
- the statement of service performance for the year ended 30 June 2023 (the "service performance information").

Basis for opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and International Standards on Auditing (ISAs). The audit of the service performance information was conducted in accordance with International Standard on Assurance Engagements (New Zealand) 3000 (Revised) (ISAE (NZ) 3000 (Revised)).

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the general purpose financial report* section of our report.

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

Our independence and quality management

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.

We apply Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

Other information

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

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

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

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

Other matter

The service performance information presented for the corresponding year ended 30 June 2022 is unaudited.

Responsibilities of the Trustees for the general purpose financial report

The Trustees are responsible, on behalf of the Trust, for the preparation and fair presentation of the general purpose financial report in accordance with PBE Standards RDR, and for such internal control as the Trustees determine is necessary to enable the preparation of the financial statements and service performance information that is free from material misstatement, whether due to fraud or error.

The Trustees are also responsible, on behalf of the Trust, for identifying performance measures and/or descriptions to report in the general purpose financial report that are a faithful representation of the Group's service performance and that are relevant, understandable, timely, comparable and verifiable.

In preparing the general purpose financial report, the Trustees are responsible for assessing the 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 Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the general purpose financial report

Our objectives are to obtain reasonable assurance about whether the general purpose financial report, as a whole, is 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), ISAs or ISAE (NZ) 3000 (Revised) 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 this general purpose financial report.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the general purpose financial report, including performing procedures to obtain evidence about and evaluating whether the service performance information is a faithful representation of the Group's service performance and that is relevant, understandable, timely, comparable and verifiable.

As part of our audit, we perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

As part of our audit in accordance with ISAs (NZ), ISAs and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements and service performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the Group to select what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements and service performance information, including the disclosures, and whether the consolidated financial statements and service performance information represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the information of the entities or business activities within the Group to express an opinion on the consolidated financial statements and service performance information. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during the audit.

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
27 November 2023

Hamilton

Annual Report 2023



Raukawa Charitable Trust

Performance Report



For the Year Ended 30 June 2023





Raukawa Charitable Trust
Supporting Wellbeing Of Whenua And Ngā Tangata, South Waikato

Contents of Performance Report

For the Year Ended 30 June 2023

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Entity Information

As at 30 June 2023

RAUKAWA CHARITABLE TRUST is a Discretionary Trust registered under the Charities Act 2005. The trust is a reporting entity for the purposes of the Financial Reporting Act 2013.

Nature of Business

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

Auditor

PWC
PO Box 191
Hamilton 3240

Address

Private Bag 8
Tokoroa 3444

Bankers

Westpac

Accountants

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

Registered Charity Number

CC43318



Kataraina Hodge



Deb Davies



Paraone Gloyne



Marina Hireme



Steven Oxenham
(Appointed 7 February 2023)



Cheryl Pakuru
(Retired 10 December 2022)

Statement of Service Performance

For the Year Ended 30 June 2023

Description of the Group's Kaupapa/Purpose

Raukawa Charitable Trust was established in 2010 to bring about real and tangible change to Raukawa iwi members and the wider community by providing health, social services, and investing in the future proofing the well-being of the Raukawa iwi members, the Raukawa Culture and the Environment.

Some of the Strategic Outcomes that Raukawa Charitable Trust focuses on include:

- Raukawa uri are actively engaged in events and activities.
- Raukawa te reo Māori and mātauranga is valued, accessible and utilized.
- We support whānau, hapū, marae and community wellbeing.

Raukawa Uri are Actively Engaged in Events and Activities

Raukawa proactively identifies, organises, and attends strategic key events that supports Raukawa uri members, Raukawa iwi, and local communities:

Te Tātāwhāinga Kaumātua O Raukawa

The 2023 kaumātua games was held at the South Waikato Sports and Events Centre Tokoroa. This year there were 18 teams in total competing, which is the most teams we have had compete. There was great representation from all four pouwhenua, Te Pae o Raukawa, Te Kaokaoroa o Pātetere, Wharepūhunga and Maungatautari. We had 15 of our 16 RST Marae attend, two teams from Maungatautari – Pōhara Marae and Maungatautari Marae, along with our RCT Kaumātua services team. This event allows kaumātua from around the takiwā to gathered for a day of whakawhanaungatanga and hauora. The games are a wonderful occasion for our kaumātua to come together and connect with each other, with Raukawa kaimahi, other supporters and volunteers. At the end of all the games, our kaumātua were treated to a delicious hāngi and beautiful performances and singing from our very own RCT band.



	2023	2022
Kaumātua Registrations	250	130

Raukawa te reo māori and mātauranga is valued, accessible and utilized.

Wānanga Raukawa

Raukawa have provided Uri specific wānanga that deliver direct, language support for Raukawa uri who are intent on improving their broad language understanding, confidence of use and fluency as well as reconnecting and assisting uri with their reclamation of their own iwi stories, tikanga, practices and customs. These are the only wānanga of this nature available at the iwi level for Raukawa uri. Organising a number of hui throughout the year, contributes significantly to the success of Raukawa's Strategic Outcomes. (FY2022: Wānanga Raukawa registrations during 2021–2022 were impacted by Covid 19).

	2023	2022
Whare Kōrero	1 x 5-day Wānanga	1 x 2-day wānanga (online)
Wānanga	11 x 2-day Weekend Wānanga 5 x 1-day Weekend Wānanga	8 x 1-day wānanga (online)
Kura Reo	1 x 4-day Kura Reo	1 x 4-day wānanga (online)
Kaupapa Kōrero	4 x Kaupapa Kōrero Events	60 x 2hr Reo wānanga (online)



Statement of Service Performance (continued)

For the Year Ended 30 June 2023

We support Whānau, Hapū, Marae and Community well-being

Raukawa Grants

During this financial year, there were fifteen marae grants distributed, totalling \$592,539 – a 68% increase from the previous year's distribution.

Raukawa also received:

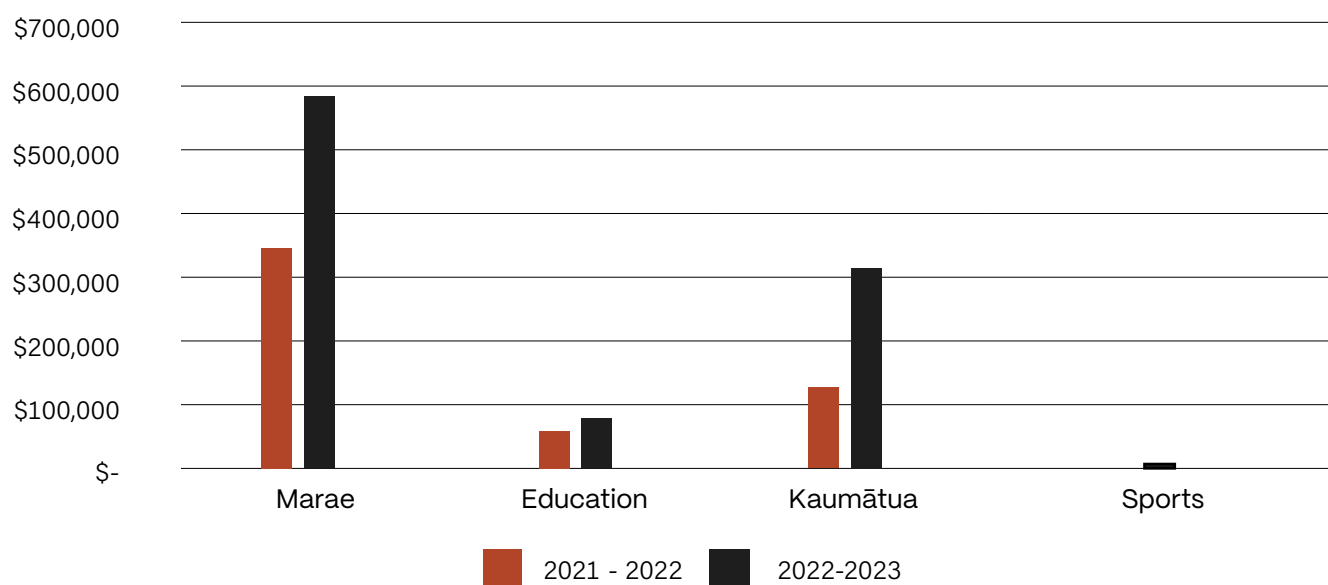
- 73 applications for the education grant and \$74,650 was distributed, a 12% increase
- 210 applications for kuia and koroua well-being grants and \$321,510 was distributed, a 180% increase
- 48 applications for sports grants and \$13,100 was distributed, a 1,505% increase

Overall, \$1,001,799 was distributed during the 2022–2023 year, which saw \$467,426 or 87% increase when compared to the previous year's distribution.

The level of grants distributed this year is an indication of the success of our outward connectivity with iwi members, and the ability to assist more of our people keeps us striving to do more in this regard.

Grants	2021 - 2022	2022 - 2023	Increase
	\$	\$	
Marae	352,072	592,539	68%
Education	66,850	74,650	12%
Kaumātua	114,635	321,510	180%
Sports	816	13,100	1505%
	534,373	1,001,799	87%

Raukawa Grant Distribution



Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2023

	NOTE	2023	2022
Revenue		\$	\$
Contract & Project Revenue	2	11,324,579	7,171,410
Grants, Koha and Donations	3	5,264,016	4,004,622
Other Revenue	4	1,122,979	652,768
Total Revenue		17,711,574	11,828,800
Less Expenses			
Operating Expenses	5	12,962,081	9,943,809
Administration Expenses	6	303,449	354,796
Marae Expenses – Provincial Growth Fund	7	111,457	591,601
Uri Grants	8	1,120,000	870,120
Total Expenses		14,496,985	11,760,326
Total Comprehensive Revenue and Expense		3,214,589	68,474

Statement of Financial Position

As at 30 June 2023

	NOTE	2023 \$	2022 \$
Current Assets			
Cash & Bank Balances	9	5,025,737	1,894,703
Short Term Deposits	9	11,810,777	10,688,558
Trade and Other Receivables	10	1,525,700	991,415
Other Current Assets	11	-	36,866
Total Current Assets		18,362,214	13,611,542
Non-Current Assets			
Property, Plant & Equipment	12	1,072,255	818,302
Advances to Related Parties	17	2,751,884	2,881,505
Total Non-Current Assets		3,824,138	3,699,807
Total Assets		22,186,352	17,311,349
Current Liabilities			
Trade and Other Payables	13	1,720,086	1,154,202
Income in Advance	14	8,921,302	7,955,147
Provisions for Uri Grants, Future Projects and Raukawa Whanau Whanui	15	2,942,463	2,966,129
Employee Entitlements	16	514,090	362,049
Total Liabilities		14,097,941	12,437,527
Net Assets		8,088,411	4,873,822
Equity			
Accumulated Funds		8,088,411	4,873,822
Total Equity		8,088,411	4,873,822

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


Chairperson

24 November 2023
Date


Trustee

24 November 2023
Date

Statement of Changes in Net Assets/Equity

For the Year Ended 30 June 2023

	Accumulated Revenue and Expense	Total Net Assets/Equity
Opening balances at 1 July 2021	4,805,348	4,805,348
Surplus for the year	68,474	68,474
Total comprehensive revenue and expense for the year	68,474	68,474
Balance at 30 June 2022	4,873,822	4,873,822
Opening balances at 1 July 2022	4,873,822	4,873,822
Surplus for the year	3,214,589	3,216,059
Total comprehensive revenue and expense for the year	3,214,589	3,216,059
Balance at 30 June 2023	8,088,411	8,089,881

Statement of Cash Flows

For the Year Ended 30 June 2023

	NOTE	2023	2022
		\$	\$
Cash Flows from Operating Activities			
Cash was received from:			
Receipts from operations		17,700,930	14,260,319
Receipts from interest		355,146	80,561
		18,056,076	14,340,880
Net GST		361,129	(158,462)
Cash was applied to:			
Payments to suppliers and employees		(13,822,057)	(11,043,735)
		(13,822,057)	(11,043,735)
Net Cash Flows from Operating Activities		4,595,148	3,138,683
Cash Flows from Investing and Financial Activities			
Cash was received from:			
Term deposit maturing		506,447	3,510,222
Loans advanced from related parties		-	91,060
		506,447	3,601,282
Cash was applied to:			
Purchase of property, plant and equipment		(341,895)	(256,437)
Purchase of term deposits		(1,628,666)	(6,065,617)
		(1,970,561)	(6,322,054)
Net Cash Flows from Investing and Financial Activities		(1,464,114)	(2,720,772)
Net Increase in Cash Held		3,131,034	417,911
Cash at the Beginning of the Year		1,894,703	1,476,792
Cash at the End of the Year		5,025,737	1,894,703

Notes to and forming part of the Performance Report

For the Year Ended 30 June 2023

1. Statement of Accounting Policies

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.

Standards, amendments to existing standards adopted:

PBE FRS 48 Service performance reporting is applicable to annual reporting periods beginning on or after 1 January 2022. This standard establishes principles and requirements for presenting service performance information that is useful for accountability and decision-making purposes. These high-level requirements provide flexibility for entities to determine how best to 'tell their story'. There have been no other new standards applied or amendments to existing standards previously adopted which has had a material impact on the

preparation of the Groups financial statements for the year ended 30 June 2023.

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.

	2023	2022
	\$	\$
2. Contract & Project Revenue		
Exchange Revenues	11,038,184	6,904,503
Non-exchange Revenue	286,395	266,907
<u>Total Contract & Project Revenue</u>	<u>11,324,579</u>	<u>7,171,410</u>

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.

	2023	2022
	\$	\$
3. Grants, Koha and Donations		
Grants	946,414	1,007,210
Donation from RIDL	4,313,609	2,972,940
Other Koha and Donations	3,993	24,472
<u>Total Grants, Koha and Donations</u>	<u>5,264,016</u>	<u>4,004,622</u>

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.

Notes to and forming part of the Performance Report (continued)

For the Year Ended 30 June 2023

	2023	2022
	\$	\$
4. Other Revenue		
Interest Received	482,288	119,591
Corporate Service Charges	640,691	533,177
Total Other Revenue	1,122,979	652,768

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.

	2023	2022
	\$	\$
5. Operating Expenses		
Communication	454,817	364,472
Depreciation	192,873	167,439
Facilities	648,473	526,613
Other Expenses	392,456	505,108
Governance	102,713	101,983
Personnel Costs	7,955,070	6,095,270
Project Expenses	1,679,321	955,441
Specialist Advice	889,535	686,195
Travel	646,823	541,288
Total Operating Expenses	12,962,081	9,943,809

	2023	2022
	\$	\$
6. Administration Expenses		
Administration	248,951	329,685
Accountancy Fees	22,789	9,698
Audit Fees	31,709	15,413
Total Administration Expenses	303,449	354,796

	2023	2022
	\$	\$
7. Marae Expenses – Provincial Growth Fund		
Nga Wahi Tuturu– Raukawa Marae Renovation Project	111,457	591,601
<u>Total Marae Expenses – Provincial Growth Fund</u>	111,457	591,601

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, \$1,187,056 has been received and \$1,169,885 has been expended. (2022: an initial payment received of \$1,130,454 and an amount of \$1,058,428 has been expended and the balance of this payment has been carried forward as Income in Advance).

	2023	2022
	\$	\$
8. Uri Grants		
Kaumātua Grants	321,880	114,635
Education Grants Released	79,150	66,850
Discretionary Grants Released	(4,902)	1,029
Marae Grants Released	592,538	352,072
Sports Grants Released	15,000	816
	1,003,666	535,402
Uri Grants Reserve	116,334	334,718
<u>Total Uri Grants</u>	1,120,000	870,120

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.

Notes to and forming part of the Performance Report (continued)

For the Year Ended 30 June 2023

	2023	2022
	\$	\$
9. Cash & Bank Balances		
Petty Cash	5,960	3,477
Westpac Bank	5,019,777	1,891,226
Cash and Bank Balances	5,025,737	1,894,703
Short Term Deposits	11,810,777	10,688,558
Short Term Deposits	11,810,777	10,688,558

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.

	2023	2022
	\$	\$
10. Trade and Other Receivables		
Accrued Interest	175,074	47,933
Accounts Receivable – Exchange Revenue	1,350,626	943,482
Total Trade and Other Receivables	1,525,700	991,415

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 (2022: Nil). There is no doubtful debt provision (2022: Nil) and the Trust is not exposed to any other significant credit risks (2022: Nil).

	2023	2022
	\$	\$
11. Other Current Assets		
Deposit Paid on Fixed Asset	-	36,866
Total Other Current Assets	-	36,866

(2022: Deposits paid on Fixed Assets relate to \$36,866 paid as a deposit for 3x Marquees. \$98,293 is the balance owed and is payable on completion.)

	Buildings Improvements	Plant & Equipment	Motor Vehicles	Office Furniture & Equipment	Total
	\$	\$	\$	\$	\$
12. Property, Plant & Equipment					
<u>Cost & Valuation</u>					
Balance as at 1 July 2022	249,494	18,231	129,060	1,195,858	1,592,643
Additions	159,116	38,772	61,169	187,768	446,825
Balance as at 30 June 2023	408,610	57,003	190,229	1,383,626	2,039,468
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
<u>Accumulated Depreciation</u>					
Balance as at 1 July 2022	48,107	12,216	18,832	695,186	774,341
Depreciation Expense	21,016	1,527	24,128	146,201	192,872
Balance as at 30 June 2023	69,123	13,743	42,960	841,387	967,213
Balance as at 1 July 2021	26,207	11,169	7,372	562,154	606,902
Depreciation Expense	21,900	1,047	11,460	133,032	167,439
Balance as at 30 June 2022	48,107	12,216	18,832	695,186	774,341
<u>Carrying Value</u>					
As at 30 June 2023	339,487	43,260	147,269	542,239	1,072,255
As at 30 June 2022	201,387	6,015	110,228	500,672	818,302

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

Buildings 2% Straight Line | Motor Vehicles 13–30% Diminishing Value | Other Plant & Equipment 10–67% Diminishing Value

Notes to and forming part of the Performance Report (continued)

For the Year Ended 30 June 2023

	2023	2022
	\$	\$
13. Trade and Other Payables		
Accounts Payable	999,549	772,060
Accrued Expenses	43,837	254,903
GST Payable	485,037	53,412
PAYE Payable	191,663	73,827
Total Trade and Other Payables	1,720,086	1,154,202

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

	2023	2022
	\$	\$
14. Income in Advance		
Service Contracts Paid in Advance	8,921,302	7,955,147
Total Income in Advance	8,921,302	7,955,147

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

15. Provisions for Uri Grants, Future Projects and Raukawa Whānau Whanui	2022 \$	Additions \$	Disbursed \$	2023 \$
Provision for Uri Grants				
Marae Grants	1,788,809	600,000	592,538	1,796,271
Discretion Grants	113,091	30,152	30,250	112,993
Education Grants	118,100	110,000	79,150	148,950
Future Projects	326,408	473	-	326,881
Raukawa Whanau Whanui	378,000	-	-	378,000
Sports Grants	15,883	10,000	15,000	10,883
Uri Projects	110,473	-	110,473	-
Kaumātua Grants	115,365	375,000	321,880	168,485
	2,966,129	1,125,625	1,149,291	2,942,463

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.

Additions to the provisions are made up of \$1,060,000 allocated from the RIDL dividend received, \$60,473 reallocated between the provisions (\$30,473 from Uri Projects, \$30,000 from Discretion Grants applied \$60,000 to Kaumatua Grants and \$473 to future projects) and \$5,152 applied to Discretion Grants from funds received relating to the recovery costs for admin fee for O-Rakau Commemoration.

	2023 \$	2022 \$
16. Employee Entitlements		
Employee Entitlements	514,090	362,049
Total Employee Entitlements	514,090	362,049

(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

Notes to and forming part of the Performance Report (continued)

For the Year Ended 30 June 2023

	2023		2022	
17. Related Parties	Revenue/ (Expense) \$	Receivables/ (Payables) \$	Revenue/ (Expense) \$	Receivables/ (Payables) \$
Transactions with Related Parties				
a) Parent				
Raukawa Settlement Trust				
<i>Current</i>				
Corporate Services Charges	528,736	52,072	461,750	52,562
<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	4,313,609	-	2,972,940	-
Corporate Services Charges	111,955	10,711	71,427	17,915
Lease and Rental Expenses	(308,699)	-	(238,967)	(10,655)
<i>Non-Current</i>				
Related Party Advance	-	840,973	-	970,594
Raukawa Asset Holding Company Limited				
Related Party Advance	-	1,800,000	-	1,800,000
Total Related Party Advances	-	2,751,884	-	2,881,505
(c) Governance				
Trustee Remuneration	(53,750)	-	(60,000)	-
(d) Key Management personnel				
Salaries, wages and other employment benefits	(869,206)	-	(1,184,553)	-
Full Time Equivalent Personnel	6	-	11	-

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 (2022: 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.

	2023	2022
	\$	\$
18. Commitments		
Operating Leases		
Less than one year	358,801	334,360
Between one and five years	1,134,974	1,034,442
Five years or longer	-	233,485
Total	1,493,775	1,602,287

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.

Notes to and forming part of the Performance Report (continued)

For the Year Ended 30 June 2023

19. Financial Assets and Liabilities

The fair values of financial assets and liabilities, together with the carrying amounts shown in the statement of financial position, are as follows

	Amortised Cost \$	Carrying amount \$
As at 30 June 2023		
<i>Financial Assets</i>	1,525,700	1,525,700
Trade and Other Receivables	5,025,737	5,025,737
Cash and Cash Equivalents	11,810,777	11,810,777
Other Investments	2,751,884	2,751,884
Related Party Advances	21,114,097	21,114,097
<i>Financial Liabilities</i>		
Trade and other payables	1,043,386	1,043,386
	1,043,386	1,043,386
As at 30 June 2022		
<i>Financial Assets</i>		
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

20. Capital Commitments

The trust has no capital commitments as at 30 June 2023, (2022 Nil).

21. Contingent Liabilities

The trust has no contingent liabilities and no guarantees as at 30 June 2023. (2022: Contingent Liabilities Nil. Guarantees Nil.)

22. Events Occurring After Balance Date

The trust has no contingent liabilities and no guarantees as at 30 June 2023. (2022: Contingent Liabilities Nil. Guarantees Nil.)

Independent auditor's report

To the Trustees of Raukawa Charitable Trust

Our opinion

In our opinion the accompanying performance report of Raukawa Charitable Trust (the Trust) on pages 116 to 135 presents fairly, in all material respects, the financial position of the Trust as at 30 June 2023, and its service performance, financial performance and cash flows for the year ended on that date in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

What we have audited

The general purpose financial report which comprises:

- The financial statements, including:
 - the statement of financial position as at 30 June 2023;
 - 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.
- the statement of service performance for the year ended 30 June 2023 (the "service performance information").

Basis for opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and International Standards on Auditing (ISAs). The audit of the service performance information was conducted in accordance with International Standard on Assurance Engagements (New Zealand) 3000 (Revised) (ISAE (NZ) 3000 (Revised)).

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the general purpose financial report* section of our report.

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

Our independence and quality management

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.

We apply Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

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 performance report 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 performance report 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 performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report 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.

Other matter

The service performance information presented for the corresponding year ended 30 June 2022 is unaudited.

Responsibilities of the Trustees for the performance report

The Trustees are responsible, on behalf of the Trust, for the preparation and fair presentation of the general purpose financial report in accordance with PBE Standards RDR, and for such internal control as the Trustees determine is necessary to enable the preparation of the financial statements and service performance information that is free from material misstatement, whether due to fraud or error.

The Trustees are also responsible, on behalf of the Trust, for identifying performance measures and/or descriptions to report in the general purpose financial report that are a faithful representation of the Trust's service performance and that are relevant, understandable, timely, comparable and verifiable.

In preparing the general purpose financial report, 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 performance report

Our objectives are to obtain reasonable assurance about whether the general purpose financial report, as a whole, is 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), ISAs or ISAE (NZ) 3000 (Revised) 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 this performance report.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the general purpose financial report, including performing procedures to obtain evidence about and evaluating whether the service performance information is a faithful representation of the Trust's service performance and that is relevant, understandable, timely, comparable and verifiable.

As part of our audit, we perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

As part of our audit in accordance with ISAs (NZ), ISAs and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements and service performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements and service performance information, including the disclosures, and whether the financial statements and service performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during the audit.

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
27 November 2023

Hamilton

Trustee Payments

Governance Fees & Travel

Raukawa Settlement Trust

Trustee	RST Board	RST AGM	RST Sub Hui	RST Honorarium (Payments)	Total Gross	Travel \$	Paye \$	Nett \$
Debbie Davies	4	1	6	-	3,100.00	431.60	1,023.00	2,508.60
Paraone Gloyne	2	-	-	-	1,400.00	-	503.44	896.56
Nachelle Griffiths	3	1	-	-	1,800.00	225.76	702.00	1,323.76
Marina Hireme	5	1	6	-	3,800.00	345.28	1,254.00	2,891.28
Kataraina Hodge	-	-	-	12	60,000.00	-	19,800.00	40,200.00
Bernice Kaponga	1	-	-	-	700.00	39.84	231.00	508.84
Rina Lawson	5	-	-	-	3,000.00	114.54	359.27	2,755.27
Taihakoa Maui	2	1	-	-	1,100.00	-	363.00	737.00
Steven Oxenham	4	1	-	-	3,000.00	298.80	990.00	2,308.80
Donnie Parker ¹	1	-	-	-	700.00	38.18	140.00	598.18
Cheryl Pakuru ²	2	-	-	-	900.00	-	297.00	603.00
Jordene Sydney ³	2	-	-	-	1,400.00	85.99	280.00	1,205.99
Phillipa Tapu	4	1	-	-	2,500.00	112.88	825.00	1,787.88
Huia Tekanawa	2	1	-	-	1,600.00	336.98	320.00	1,616.98
Juanita Temarama	1	1	-	-	900.00	38.18	297.00	641.18
Grant Thompson	2	1	-	-	1,600.00	114.54	528.00	1,186.54
Total	40	9	12	12	87,500.00	2,182.57	27,912.71	61,769.86

¹Appointed 24th May 2023²Resigned 10th Dec 2022³Appointed 10th Dec 2022

Raukawa Charitable Trust

Trustee	RCT Honarium (Payments)	Total Gross \$	Travel \$	Paye \$	Nett \$
Debbie Davies	12	7,500.00	1,357.92	2,475.00	6,382.92
Paraone Gloyne	12	7,500.00	1,357.92	2,754.95	6,102.97
Marina Hireme	12	7,500.00	1,357.92	2,475.00	6,382.92
Kataraina Hodge	12	30,000.00	-	9,900.00	20,100.00
Steven Oxenham ⁴	4	2,500.00	452.64	825.00	2,127.64
Cheryl Pakuru ⁵	6	3,750.00	678.96	1,237.50	3,191.46
Total	58	58,750.00	5,205.36	19,667.45	44,287.91

⁴Resigned 10th Dec 2022

⁵Appointed 24th Feb 2023

Raukawa
Kia Mau
Kia Ora

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