



TŪHOURANGI
TRIBAL AUTHORITY

Annual Report *Pūrongo Ā-Tau*

2022 - 2023

Mahia te mahi, kia tōnui ai a Tūhourangi

Using our strengths, enhancing our present, building a prosperous future.

In Memory

He maimai aroha

He pukenga wai, ka puta he rākau. He pukenga tāngata, ka puta he kōrero. Anei tātau te hunga ora, e maioha atu ana ki te hunga i matapopore nui i a tātau.



Anaru Rangiheuea

A descendant of Tūhourangi, Ngāti Wāhiao, Ngāti Tarāwhai, Ngāti Awa and Ngāti Manawa, Anaru Rangiheuea played a pivotal role in our Treaty settlements and in securing the return of the Rotorua lakes to iwi ownership.

Before that, he led the charge to save the Whakarewarewa geyser field in what became known as the 'bore wars' which saw all bores within 1.5km of the area closed.

He was a member of the Te Arawa Trust board for 30 years, including six as chairperson, a representative on Te Pumautanga Charitable Trust, and sat on numerous Tūhourangi affiliated land trusts.

In 2008, he was made a Companion of the New Zealand Order of Merit for services to Māori and the community.

He was a formidable Te Arawa leader and a long-time member of Tūhourangi Paepae.



Ngamoni Huata

A descendant of Ngāti Whare, Te Whakatohea, Te Whānau a Apanui, Ngāti Rangiwewehi, Ngāti Rangiteaorere and Tūhourangi Ngāti Wāhiao, Ngamoni Huata was a renowned kapa haka performer, tutor and judge.

Growing up in the tourist village of Whakarewarewa, performing kapa haka was a way of life and she would later perform for both Te Whare Wananga o Waikato in 1986, and with Tūhourangi Ngāti Wāhiao in the following years.

Many remember a particularly beloved performance of hers when she adorned a feathered top to depict Kurungaituku as part of the Hatu Patu and Kurungaituku item.

In 2013, Ngamoni was named the Keeper of Traditions at the Waiata Māori Music Awards for her dedication to teaching Māori culture through music. She also received Te Tohu Whakamanawa o Te Matatini; an award celebrating excellence in Māori arts and culture.

In 2000, she published the book, *The Rhythm and Life of Poi*, that revealed a comprehensive history of the use, performance and spiritual significance of poi.

Introduction

He timatanga kōrero

The Tūhourangi Tribal Authority (TTA) was established in 2006 as the governance entity to receive the assets and proceeds from the Te Pūmautanga o Te Arawa Trust (TPT), which negotiated the historical Treaty of Waitangi claims of Te Arawa iwi and hapū.

Our vision is to enhance our present and build atop the foundation provided by previous generations for a prosperous future for all of Tūhourangi.

This report reflects the financial information for the period of 1 April 2022 to 31 March 2023, however many of the kōrero highlighted within cover the 2023 calendar year.

These kōrero serve to remind us of the unwavering spirit of our people, and the connection we share with each other, te taiao, and our tuakiri.

I whakatūria a Tūhourangi Tribal Authority (TTA) i te tau 2006 hai tōpūtanga mana whakahaere i ngā kongakonga i riro i te Tarahiti o Te Pūmautanga o Te Arawa (TPT), arā te rōpū i whakamanahia e ngā iwi tekau mā tahi o Te Arawa hai whakatau i ngā kerēme Tiriti.

Ko tā mātau matawhānui kia whakarākaia ngā rawa o nāianeī, ngā rawa tuku iho anō hoki, kia tōnui ai te anamata o Tūhourangi whānui.

Ko tā tēnei pūrongo he whakaatu atu i ngā āhuatanga ahumoni atu i te 1 o Paengawhāwhā 2022 ki te 31 o Poutūterangi 2023, āpiti atu he kōrero hoki mō ētehi mahi nō te tau 2023.

Ko te ngako o ēnei kupu hai whakamau mahara i te wairua māia o tō tātau iwi a Tūhourangi me ana tini hononga ā-iwi nei, ā-taiao, ā-tuakiri anō hoki.

Contents

Ngā Ihirangi

02

Chairman's report

17

Our stories

05

Trustees

21

Financial reports

09

At a glance

43

Abbreviations

13

Strategy

44

Glossary

14

Operational report

Chairperson's report

Pūrongo ā te Tiamana



*Kimihia, rangahaua kai hea
koutou ka ngaro nei?
Aua, tēnā ka riro kai Paerau.
Kai te huinga o te kahurangi
Ka oti atu, koutou e!
Kaati, ko te tai o te pō ki a
rātau, ā ko te tai o te awatea
kai a tātau, ka mutu, ko te
wāhi ki a ngāi tāua he tangi,
he mōteatea, he auē.*

On behalf of Tūhourangi Tribal Authority, it is my pleasure to present the 2022/23 Annual Report to our people.

It has been a busy 12 months, and in that time, we have navigated significant shifts, from the immense losses experienced in our iwi, including the passings of koro Anaru, whaea Ngamoni (Monchie), cousin Matewai (Lula) and many other whānau, to the substantial changes our country faces.

Through this, the Paepae has continued to support and guide our people, helping us to collectively navigate these ups and downs as a tribe. The significant time and effort you devote to our iwi does not go unnoticed – e kore e mutu ngā mihi.

In our own way, it is evident we, Tūhourangi, continue to contribute to the international, national and local arena, discussions and movements – standing in the strength of our legacy of survival and deep understanding of our identity.

Our four strategic pou – Taiao, Tahua, Tangata, Tuakiri – continue to guide and focus our mahi, and remind us of our responsibility to support our people with their connection to their identity, marae, and each other.

To ensure our legacy is secure for generations to come, a key kaupapa in 2024 will be the development of our 2024-2044 long-term strategy.



The significant time and effort you devote to our iwi does not go unnoticed - e kore e mutu ngā mihi.





Tūhourangi Awards, hosted in December 2023.

The inaugural Tūhourangi Awards, hosted in December, gave us an opportunity to pause and celebrate our wins. It was wonderful to show our pride in the outstanding contributions individuals, whānau, marae and pakihī make to the prosperity of our iwi.

That same sense of pride also saw the launch of our renewed TTA logo in 2023. Ka nui te mihi to Tāwhanga Rika, who channeled his talent into this symbolic piece of art, depicting our story from past and present, to the future.

In June, we commemorated the 137th anniversary of the Tarawera eruption with karakia and the following day, celebrated our thriving iwi in the Ahurei, with 10 marae or whānau groups standing with pride. This was all made possible by the perseverance and adaptability of Manuariki Davis and her incredible organisation.

The stark contrast of these two events brings into focus the enduring resilience of our iwi and as we progress kaupapa across our pou, we will truly see whānau grow and thrive.



Wahanga, Ruawahia, Tarawera Maunga, Tarawera Roto taken from Waitoharuru.

Rounding out the 2023 calendar year, our tamariki and whānau joined us for a day of fun with Te Tūhara Nui – Amazing Race. Tasks included an obstacle course, completing tātai whakapapa for the pou whenua, assembling the kupu to our mōteatea 'e whiti e te rā' and identifying plant and rock species in te taiao.

These activities speak to our vision, Ko te Whakakitenga – using our strengths, enhancing our present, building a prosperous future, and our mission, Ko te Koromakinga – Building sustainable assets to enable whānau to envision, create and live their dreams; assist Tūhourangi members to be strong culturally, environmentally and socially.

Looking ahead, there are significant changes on the horizon for our iwi and we want to ensure we have the time and space to wānanga what our collective aspirations are. This includes supporting our people and place, and exploring what mana motuhake means for Tūhourangi.

K. J. J.



Our Taiao team, hīkoi at Lake Ōkāreka.



Trustee information *Pārongo ā-taratī*



Kirikowhai Mikaere

Ka moe a Mikaere Heretaunga ki a Kirikowhai Poumako ka puta ko Perenara, ka moe a Perenara (Buck) Mikaere ki a Kahoki (Pipo) Eparaima ka puta ko William (Wiremu) Mikaere. Ko William Mikaere tōku pāpā, Ko Kirikowhai Mikaere tēnei e mihi ana..

Kirikowhai is a proud māmā to Kapuarangi Te Awa-i-honoa Mikaere Hayes and Te Wai Kura Rangiahua Erena Hayes, and partner of Selwyn Hayes (Ngāi Tai, Te Ātihaunui a Pāpārangi).

Kirikowhai says it is her honour to Chair the Tūhourangi Tribal Authority and subsequently sit as a director on Waimangu Volcanic Valley. She is a trustee on the Joint Management Committee for the Waimangu Lands and a trustee on Te Pumautanga o Te Arawa.

She holds multiple governance and advisory roles across the non-profit and government sectors, including Deputy Chair of Manaaki Ora and is an appointed member of the New Zealand Science Board.

Kirikowhai is passionate about contributing to our Tūhourangi iwi and also creating pathways of contribution for all our people.





Deliah Balle

Of Ngāti Hinemihi, Ngāti Tūhonoa and Ngāti Tutea hapū. Deliah is a mokopuna of Rangirauwaka Hawe (nee Skipwith), and the eldest mokopuna of Pohiri Hamiora.

Deliah has been an advisor and technician on environmental issues for over 10 years. During her five-year tenure with Te Arawa Lakes Trust (TALT), Deliah lead TALT's statutory and settlement protocols and was responsible for the gazettal of the Te Arawa Fisheries Bylaws in 2020. She also developed the lake structure policy, lead the policy and engagement of the National Policy Statement for Freshwater Management and technician on the Iwi Chairs, Freshwater Leaders Group.

Deliah is the current Deputy Chair of the Te Arawa River Iwi Trust (TARIT). She is passionate about the rights and interests of our people as kaitiaki and ensuring our values are embedded in the sustainable management of our natural resources within our takiwa.



Warena Morgan

Ko Wārena Morgan tōku ingoa, nō te whānau Morgan, Wikiriwhi, Hiini, Hatō, Haira mē Wihapi, otirā nō Tūhourangi ahau. He mokopuna au ō Eruera raua kō Rangiātuhi (nee Haira) Morgan, Te Autiti raua kō Kahukura (nee Hemopō) Wikiriwhi, mē Karaneihana raua kō Kerera/Niki (nee Hatō) Hiini.

Warena has had several senior and board level positions on community committee groups and organisations, such as:

- President, Whakarewarewa Community Sports Inc: 2018–2020
- President, Rotorua Rugby Sub Union: 2020-2021
- President, Central Bay of Plenty Rugby Sub Union: 2021-2022
- Member of the Bay of Plenty Rugby Judicial Panel: 2021
- Chairman of the Rotokākahi Board of Control: 2021 - 2023

Warena is an accomplished and energetic professional with a solid history of achievement in management and decision-making. A motivated leader with strong organisational and prioritisation abilities. Areas of expertise include financial-delegation, machinery safety and communication.

His decision to become a TTA trustee stemmed from his whakapapa, and a wish to represent his iwi with passion and integrity, developing strong networks and relationships to enhance the mana of Tūhourangi. Warena looks forward to contributing his skills and dedication for the betterment of his iwi.



Watu Mihinui

Watu has a wealth of experience and skills in community and hapū development after 40 years in the public sector and 68 years as an uri of Wāhiao and Mutukuri Waretini. At heart, she remains a whaka-blondie, penny diver.

From a young age, Watu was always at the wharekai, learning the ins and outs of manaakitanga, a legacy now entrusted to her uri. They were, in fact, sent to the marae to be there for her father who sat on the pae, but was not of Tūhourangi Ngāti Wāhiao descent.

In 2010, Watu founded the Te Whare Kōrero o Tūhourangi Kōmiti, responsible for the renaissance of Tūhourangitanga at Te Pākira Marae. This Kōmiti became the whāngai of TTA in 2016; a tribute to Watu's dear friend, the late Muriwai Ihakara, who unstintingly shared his expertise and skill with our paetapu.

In October 2021, five Tūhourangi taonga were unveiled at Te Pūtake o Tawa, a project two years in the making, which Watu managed on behalf of TTA. A spectacular event produced entirely by Tūhourangi hapū - from tohunga whakairo and ringatoi, to tohunga karakia, tohunga whakapapa, pou kōrero, pou karanga, and kapa haka who superseded all challenges.



Rangitihī Pene

Nō Ngāti Hinemihi, nō Ngāti Huarere ōtirā nō Tūhourangi ahau. Ko taku tūmanako kia pūtaiki, arā kia Kotahi ai te hoe!

Rangitihī works as Mātanga Māori at Te Aka Mauri, Rotorua Library. He previously worked for the Ministry of Education and taught te reo Māori at Rotorua Lakes High School and Raukura. He was also Head of Te Kura Māori at Toi Ohomai/Waiariki Institute of Technology.

As a TTA trustee, Rangitihī is acutely aware that, as an affiliate of TPT, we have not yet achieved equity with financial fairness and satisfaction from the Te Arawa Treaty settlement. An account needs to be taken of our population, resources, and the number and value of our claims and Rangitihī is determined to help our people achieve equity for the betterment of all our people for generations to come.

Rangitihī represents TPT on the Central North Island Iwi (CNI) Collective, that is working through mana whenua issues in relation to the Crown Forest Licences i.e. the Kaingaroa Plains forest plantations.

Rangitihī sits on the paepae of both Te Pākira and Hinemihi Marae and, as part of Te Whare o Tūhourangi, organise hīkoi and wānanga for Tūhourangi. He also composes for Te Kapa Haka o Tūhourangi Ngāti Wāhiao, Raukura and Ngāti Tarāwhai. He is also one of TTA's elected trustees on TALT, and the Chairman of the Hinemihi Marae with which he led the 2019 and 2022 delegations to London that convinced the National Trust UK to return our precious Hinemihi carvings.



At a glance *He rarapa*

We are pleased to present the financial performance and position for Tūhourangi Tribal Authority for the year ended 31 March 2023. The following is a summary overview for the year - in the context of previous years - followed by the audited annual financial statements.

Investments



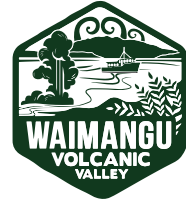
\$10,747,237

9% shareholding in
Te Arawa Group Holdings



\$2,546,044

Current Assets



\$381,829

Waimangu Investment



Exceptional Income

A one-off payment of \$1m from TAGH (see note below)



Ordinary Income

Increased by \$1.15m compared to FY22 which can be attributed to a significant increase in Revenue from Providing Goods and Services (an increase of +\$602k and a return to profit from Te Hononga).



Expenses

Increased by \$384k compared to FY22 which can be attributed to an increase in costs relating to Providing Goods and Services, Depreciation, and Other Expenses.



Net Profit

Increased by \$100,000 compared to FY22 (excluding the one-off dividend from TAGH).



In 2023, we received a one-off dividend from TAGH of \$1m. This money has been set aside to purchase more shares in Waimangu Volcanic Valley. This income has been excluded from our ordinary revenue figures due to its special nature.

Income breakdown Where did the income actually come from?

Financial Year 2023 Allocation

Grants & Donations Paid

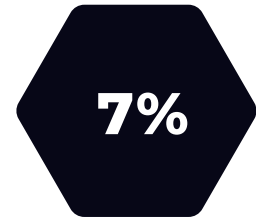
\$498

Koha

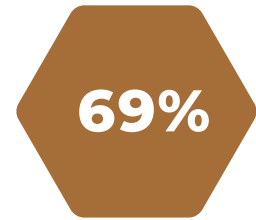


Share of Te Hononga o Tūhourangi me Ngati Rangitahi Limited

\$92,825



Total Revenue
\$1,402,733



Interest & Dividend Revenue

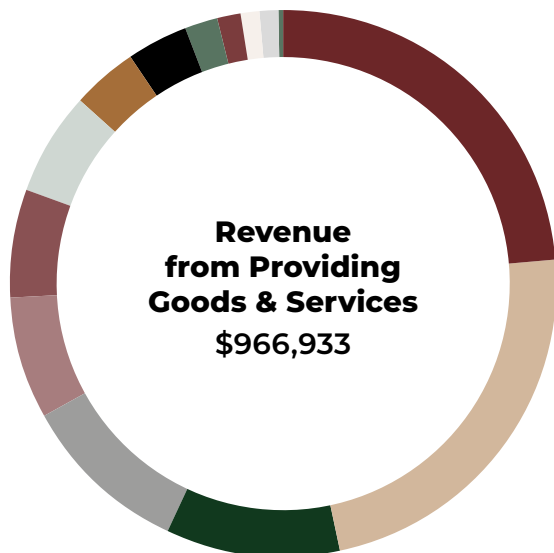
\$342,477

Dividend Revenue - TAGH - \$327,127

Interest Revenue - \$15,350

Revenue from Providing Goods & Services

\$966,933



- Ministry of Health - \$230,000
- Ministry of Education - \$222,500
- Tuakiri - \$100,000
- Waikato River Authority - \$95,783
- Lakes DHB - \$70,903
- Rotorua Lakes Council - \$60,000
- Recreational Aotearoa - \$60,000
- Te Matawai I Te Reo - \$38,120
- Rotorua Trust - \$34,783
- Department of Internal Affairs - \$18,000
- TPT Payment - \$12,789
- Other Funding - \$11,851
- Bay of Plenty Regional Council - \$10,465
- Department of Corrections - \$1,739

Summary of how income earned was allocated to expenses

Financial Year 2023 Allocation

Te Mātawai | Te Reo \$8,000

For every dollar earned, we allocated 57 cents for the services required to develop the reo o Tūhourangi.

Te Arawa River Iwi Trust \$98,879

For every dollar earned, we allocated 7.05 cents towards riparian planting costs.

Ministry of Health \$142,969

For every dollar earned, we allocated 10.19 cents for expenses related to the mahi with the Ministry of Health.

Grants and Donations \$60,000

For every dollar earned, we allocated 4.28 cents for marae grants.

Project Expenses – RLC \$4,970

For every dollar earned, 0.21 cent related to projects with RLC such as Moerangi and Te Pūtaka o Tawa.

Total Revenue
\$1,402,733

Ministry of Education \$27,575

For every dollar earned, we allocated 1.97 cents for expenses related to the mahi with the Ministry of Education.

Amortisation & Depreciation \$15,009

For every dollar earned, 1.07 cents related to the depreciation of assets within the Trust.

Governance \$35,768

For every dollar earned, we allocated 2.55 cents to governance related expenses and trustee fees.

Operation & Administration \$187,160

For every dollar earned, we allocated 13.34 cents to the trusts operating and administration costs.

Staff Expenses \$103,714

For every dollar earned, we allocated 7.39 cents to kaimahi wages and salaries.

2023 Net Surplus

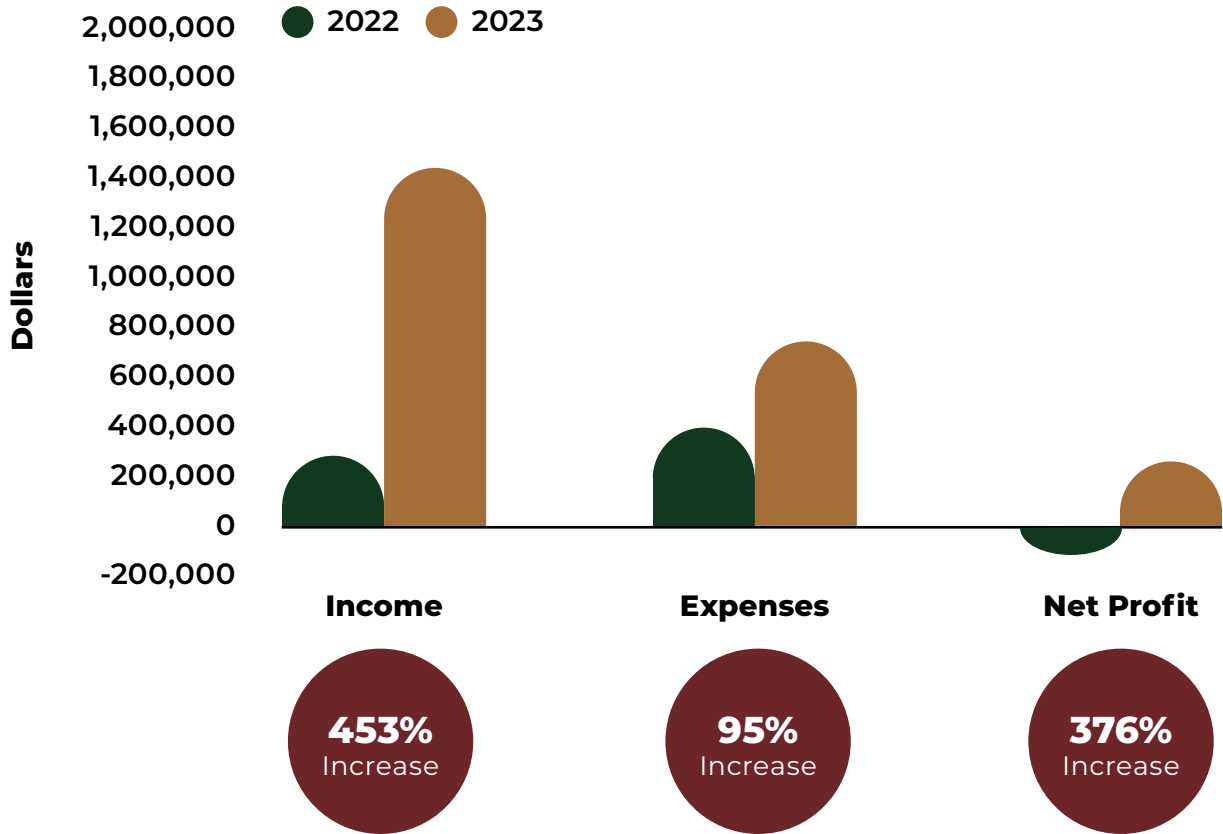
For every \$1 earned in 2022, 23.18 cents was retained as a deficit after tax*.

**excluding the one-off TAGH payment.*

Financial performance He tauāki whakahaere pūtea

NB: Figures excluded the \$1m one-off TAGH dividend.

Profit and loss analysis



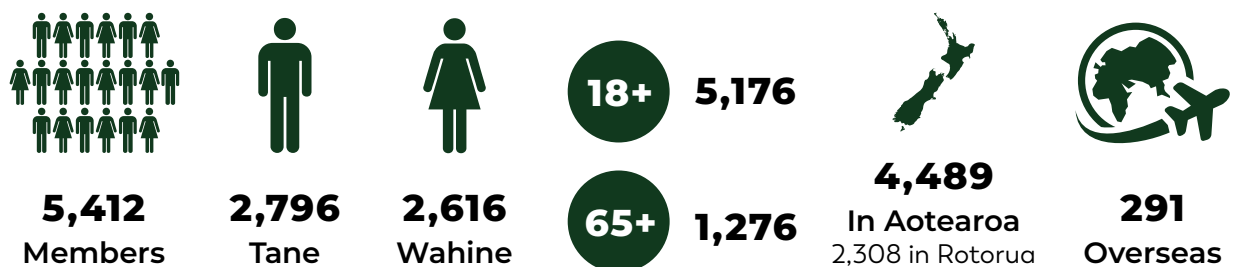
Summary

As well as the one-off dividend of \$1m from TAGH, we received significantly more income from the increase in services we were able to provide.

Conversely, this also saw a corresponding rise in expenses relating to the delivery of services.

In 2022, we recorded our interest in Te Hononga o Tūhourangi me Ngati Rangitihi Limited Partnership Investment as a loss, and this was back in surplus in 2023.

Demographics of our Registered Members



Strategy Rautaki

This strategy was developed over the last 12 months and we will be transitioning our report to this new strategy in time. It is a living document and we welcome any feedback from our whānau.

Kaupapa Matua

Purpose

WHAT, WHY AND HOW

Our Vision

Mahia te mahi, kia tōnui ai a Tūhourangi.

Using our strengths, enhancing our present, building a prosperous future.

Our Mission

Building sustainable assets to enable whānau to envision, create and live their dreams.

To assist Tūhourangi members to be strong culturally, environmentally, economically & socially.

Our Values

MĀTĀPONO

- Upholding our manaaki legacy by being welcoming, respectful, humble & friendly.
- Acting with mana by being open, honest & transparent in all our dealings.
- Building strong partnerships that are enduring, constructive & mutually beneficial.
- Creating an environment that is inspiring, knowledge based & proudly showcases our history.

UARATANGA

- **RANGATIRATANGA:** Leadership that focuses on common purpose whilst respecting our rights to self-determine our pathway of development.
- **WHĀNAUNGATANGA:** Strong courageous relationships through respect, integrity, empathy & commitment to kaupapa.
- **KAITIAKITANGA:** Collective culture of respect, guardianship, care & protection for our people & place.

Ngā Whāinga

Goals and desired outcomes

MAIN THINGS WE NEED TO DO TO ACHIEVE OUR PURPOSE

► TAIAO

Our whenua, wai and roto are healthy, and wildlife, flora and fauna & customary species are flourishing. Our people are active kaitiaki.

► TUAKIRI

Identity, Relationships, Reo, Tikanga, Marae, Matauranga, Kapahaka, Archives, Branding, Mana Whenua.

► TĀNGATA

Tūhourangi tāngata, Tūhourangi oranga. Tūhourangi peoples, Tūhourangi wellness - is realised through pathways of contribution & connection to opportunities of education, engagement & health.

► TAHUA

Economic security, systems, infrastructure. Building a sound economic base; manage prudently the affairs, business, & assets; enabling the distribution of benefits; on behalf of all persons of Tūhourangi descent.

Ngā Ara Hei Whai

Objectives

HOW WE WILL ACHIEVE OUR GOALS

1. Explore opportunities for Tūhourangi to undertake environmental enhancement projects.
2. Develop our Tūhourangi Taiao Plan – to provide a planning mechanism for iwi & hapū voice & to give direction to other stakeholders (e.g., Rotorua Lakes Council (RLC), Bay of Plenty Regional Council (BOPRC), policy/ decision makers).
3. Expand Taiao Protocol Partnerships.
4. Provide wānanga to build cultural integrity & a legacy model.
5. Facilitate the marae as a focal point to build intergenerational connections, social cohesion & wānanga to cultivate whānau confidence.
6. New Mums/reo – innovative reo initiatives.
7. Explore opportunities to enhance mātauranga & sharing options.
8. Strengthen strategic partnerships with Tūhourangi entities & with neighbouring iwi.
9. Create pathways of contribution & reciprocity for our people.
10. Develop & investigate a joint iwi skills plan (RedStag – Tertiary/Sports/Arts/Culture).
11. Developing Health Programme, building on kuia & kōeke.
12. Mana whenua Mountain Biking Academy.
13. Build internal capability of TTA.
14. Resolving the settlement Equity within TPT.
15. Buying back Waimangu shares from Te Puia.
16. The ownership of title & business of the Landing Café.
17. Establishing a business plan for Te Pūtaka o Tawa.
18. Developing a new online registration system.
19. Review and improvement of TTA annual comms plan.
20. Build financial portfolio.

Operational Report

Pūrongo Whakahaere

2022 - 2023

► TAIAO

Key Outcome

Our whenua, wai and roto are healthy, and wildlife, flora & fauna and customary species are flourishing. Our people are active kaitiaki.

Update

1. Joined a Te Arawa affiliates group to deal with Wallaby Eradication as an opportunity to enhance a taiao project.
2. Environmental Plan still being developed. Building mapping.
3. Working closely with TALT on developing a team for a Tarawera Project. Continuing Riparian Planting programme on a Whirinaki farm.

▶ TUAKIRI

Key Outcome	Update
Identity, Relationships, Reo, Tikanga, Marae, Mātauranga, Kapa Haka, Archives, Branding, Mana Whenua.	1. Cultural wānanga undertaken with support from Te Matawai funding to build cultural understanding and integrity.
	2. Cultural wānanga were facilitated across our three marae.
	3. New mums/reo initiative completed.
	4. Sites of Significance visits became an important option of Tūhourangi Taiao wānanga, where history of the whenua was shared.
	5. Worked on building a close relationship with Ngāti Rangitihī in relation to Waimangu Whenua and Business.

▶ TANGATA

Key Outcome	Update
Tūhourangi Tangata, Tūhourangi Oranga. Tūhourangi People, Tūhourangi Wellness is realised through pathways of contribution & connection to opportunities of education, engagement & health.	1. To develop a programme to build skills, enabling trustee succession as one way of contribution and reciprocity for our people.
	2. Iwi skills plan, still to be developed for Tūhourangi uri, with the view to negotiate with outside organisations to work jointly.
	3. Ongoing support of our kaumātua programme.
	4. Mana whenua Mountain Biking Academy undertook successful wānanga where history of the whenua was shared, while cycling on it. Also participated in a tree planting project.
	5. Contract for Service opportunities were undertaken for our Tarawera Taiao projects.

▶ TAHUA

Key Outcome

Build a sound economic base, manage prudently the affairs, business & assets, enabling the distribution of benefits, on behalf of all Tūhourangi descent.

Update

1. TPT Devolution Committee still in discussions about equity.
2. Early discussions held with Te Puia about the process of selecting an assessor to value the shares. A formal letter to follow.
3. The process to have the title of the land under the café at Tarawera to shift to Tūhourangi is problematic due to the current land status. RLC and the Department of Conservation (DOC) working on an outcome.
4. Te Putake o Tawa business plan only involves the two Tūhourangi concessions with RLC to date.
5. Investigating and undertaken the Original Registry Application (O-RA) registration system.
6. Increased usage of social media – Facebook, Instagram. New comms plan to be undertaken in 2024.
7. Investigating The Tarawera Greatest Walk opportunity with Ngāti Rangitihī & Tarawhai. Also had heads up with associated land trusts.



Our Stories *Ngā Purākau*

Workstreams *Ngā Whāinga*



▶ TAIAO

Wānanga

Wānanga is a core TTA activity, with the aim of strengthening the connection between whānau and te taiao.

The past 12 months have seen whānau engage in numerous hīkoi, presentations and events.

Attended by whānau of all ages, we led hīkoi around Lake Tikitapu to learn more about the pūrākau whakapapa, as well as along the Lake Ōkāreka reserve and walkway talking about native plant, fish and bird species.



Wai ora ki tarawera wānanga.

Tūhourangi PhD student, Nico Donovan-Pereira, presented his learnings connecting Tūhourangi whānau to kākahi at Tarawera. This weekend wānanga gave whānau the opportunity to understand and learn about the monitoring at Tarawera and enhance their connection and awareness of the current mahi kaitiaki are undertaking on our moana as well as some of the practices happening around our rohe.

In collaboration with Toi Ohomai, and with funding from Rotorua Trust, we were also able to bring on four part-time Pou Tiaki Taiao to help with a range of mahi, including Tarawera monitoring, resource consent processing, funding applications, wānanga and event preparation, and research.

In October, we organised a collaborative effort alongside Whakarewarewa Pest Free to host a whānau planting day. This event was a huge success, with whānau planting 1500 trees, including manuka, kanuka, tī kouka, kahikatea, pukatea, harakeke and korimiko.

Punaromia

Flooding has persistently plagued Punaromia (orchard area) over the years, but in the past couple of years, the situation has become much worse. Floodwaters from adjacent properties have carried substantial amounts of sediment, primarily pumice, into the Punaromia clearing.

In 2021, flooding encroached upon the cave painting area, with water levels reaching 50 per cent of the paintings' height. With help from the Department of Conservation (DOC) and its mobile water pump truck, and by redirecting the floodwaters to Lake Tarawera, we managed to lower the water level sufficiently to prevent damage to the paintings.

Collaborating with BOPRC, we identified the source of the issue as neighbouring properties.

To mitigate further damage from floodwaters to the cave paintings and to address the debris of scoria rocks and sand covering the grassy area, BOPRC resourced the construction of a rock/concrete bund to divert floodwaters away from the cave paintings. The reconstruction of the bund aims to firmly safeguard the area, with the hope that it can be reopened in time for next summer, for whānau to enjoy.

▶ TUAKIRI



Te whānau o Te Pakira Marae - Tūhourangi Ahurei 2023.

Ahurei

The biannual Tūhourangi Ahurei, held at Whakarewarewa School on 11 June 2023, saw whānau perform Tūhourangi mahi whakangahau, designed to keep the spirit these taonga alive for future generations, and ensuring no matter where we are, Tūhourangi are able to stand and perform these items together.

The Ahurei started in 2013 and is always held on the Sunday closest to 10 June. In 2023, the day consisted of haka, poi, waiata and stalls, and was a hit among whānau who attended.

The event was made possible by our sponsors: Kapenga M Trust, Parekarangi Trust, Peka Trust, Rahui Land Trust, Te Arawa, Te Puia, TTA, Tumunui Lands Trust, and Whakarewarewa Charitable Trust as well as a large number of Ngā Kaitautoko.

It was especially heartening to see several new roopu involved this year as it was opened to whānau to enter their own.

We also saw a great representation of Tūhourangi finest who accepted the tono to judge. All were born and raised in te ao Māori and are national and international performers who have shared our performing arts, culture and history.

Placings:

- Kaitātaki Tāne – Tūhourangi mai I Tarawera
- Waiata Tira – Te Papa Rere-ā-Rātōrua
- Whakaeke – Te Whānau Ruha
- Haka – Tūhourangi ki Ōtūkawa
- Whakawātea – Te Whānau Makiha / Apumoana Marae
- Mōteatea – Te Pakira
- Waita-ā-ringa – Te Pakira
- Te Toa Whakaihuwaka 2023 – Te Pakira

► TĀNGATA

Mana Whenua Mountain Biking

The Mana Whenua Academy was established in 2023, utilising mountain biking as a vehicle to strengthen Tūhourangi connections to our own whenua.

The inaugural Mana Whenua Academy cohort held regular wānanga throughout the second half of 2023 with the support of multiple Tūhourangi-owned businesses, Rotorua community collaborations and whānau expertise, all coming together to bring a long-awaited vision to life.

There are more than 160km of trails in the ngahere that shelters Tūhourangi and Ngāti Whakaeu whenua, which entice and welcome thousands of manuhiri each month from Rotorua, across Aotearoa and around the world to ride and experience them.

The Mana Whenua Academy has been designed to develop a pathway for more people enjoying the ngahere and tracks to trace their whakapapa to the whenua and feel comfortable out there.



Mana Whenua Academy – Wānanga ride through Whakarewarewa Forest.

Tūhourangi Awards

More than 300 uri attended the inaugural Tūhourangi Awards last December, where we celebrated the achievements and efforts of whānau who are making their mark across the rohe.

Held at Rydges, Whakarewarewa, the evening saw four awards presented to worthy recipients, chosen from the nominations received from our people:

- Tangata (presented by Veronica Butterworth Ngā Hapu e Toru): Rukuwai Daniels
- Tuakiri (presented by Ruakiri Fairhall, Ngāti Tarawhai): Anaru Rangihueua
- Taiao (presented by Darren Bean; TALT): Peter Moke
- Tahua (presented by Leith Comer, Ngāti Rangitihī): Whakarewarewa Charitable Trust

This was an opportunity to come together to acknowledge the positive things happening across the rohe, as they relate to our pou, and reflect on the impact we have on our puna hapori.



Pou Tangata Award recipient Rukuwai Daniels

▶ TAHUA



Inferno Crater Lake, Waimangu.

Te Pumautanga o Te Arawa Trust

Over a large number of years we have lobbied strenuously for equity for our iwi regarding the TPT settlement. Two of our representatives continue to engage and contribute to the Devolution and Equity Committee, which was specifically set-up to develop the respective TPT policies.

The 2023 dividend was relatively small due to the size of historical payments and a slow recovery from the impacts of the COVID-19 pandemic. However, we were still able to maintain our commitment to provide grants to our marae – we value the ability to fund special kaupapa that help our Tūhourangi iwi thrive.

We received a substantial one-off payment from TAGH, distributed to the 10 remaining affiliates, with a condition to remain with TAGH for a 10 year period and provide certainty for future investments. We have earmarked that sum to invest in further holdings in Waimangu.

Whilst Tūhourangi remain in TAGH, we did agree specific conditions at the TPT-wide table, including that the Devolution and Equity policies be agreed within a certain timeframe, otherwise Tūhourangi reserve the right to review our situation within TPT and TAGH.

Waimangu Volcanic Valley and whenua

The purchase of the Waimangu whenua (alongside Ngāti Rangitihī) went through this last year. As reported in the 2021/2022 annual report, this now means we are joint owners of the whenua in the Waimangu Valley (50% Waimangu, 50% Ngāti Rangitihī), as well as 100% owners of Ōtūkapurangi (27ha of land bordering Lake Rotomahana) and are also part owners in the Waimangu Volcanic Valley business operating on the lands.

COVID-19 had a massive impact on the Waimangu Volcanic Valley business, but it has made a steady recovery, in no small part due to our CE Adam Hughes and the hard working kaimahi at Waimangu Volcanic Valley.

Visitor numbers have nearly fully recovered to pre-pandemic levels and we can now start to look at fixing infrastructure and making improvements in line with our intention to make the business echo our iwi narratives.

We have seen a few of our Tūhourangi uri join the business (as kaimahi) over the past year and we hope that continues as more employment opportunities come up.

As previously reported above, with the payment received from TAGH, we will look to purchase more shares in the business to gain the ownership stakes we had always set out to have.

Remember

Beneficiaries are able to visit Waimangu Volcanic Valley for free.

Please contact our office (make sure you're registered) and we can organise that for you and your whānau.

Email us Admin@tuhourangi.iwi.nz

Financial Report year ending 31 March 2023

22

Entity Statement

30

Statement of
Financial Position

23

Auditor's Report

31

Statement of
Changes in Equity

26

Approval of
Financial Report

32

Statement of
Cash Flows

27

Statement of Service
Performance

33

Statement of
Accounting Policies

29

Statement of Financial
Performance

36

Notes to the
Performance Report



Entity Information

Tūhourangi Tribal Authority For the year ended 31 March 2023

Legal Name of Entity

Tūhourangi Tribal Authority

IRD Number

099-444-436

Physical Address

Mareikura, Tyron Street, Whakarewarewa, Rotorua

Postal Address

PO Box 6161, Whakarewarewa, Rotorua

Entity Type and Legal Basis

Tūhourangi Tribal Authority is an iwi trust created by Deed of Trust dated 20 May 2007

Entity's Purpose

To manage the collective development of Tūhourangi including Te Arawa Treaty of Waitangi settlements that have been achieved on behalf of Tūhourangi

Entity Structure

Tūhourangi Tribal Authority is governed by the Board of Trustees. The current Trustees are as follows:

- Rangithi Pene
- Watu Mihinui
- Deliah Balle
- Kirikowhai Mikaere
- Warena Morgan

Accountants

Deloitte

1176 Amohau Street, Rotorua

Auditor

Cookson Forbes Associates Ltd

96 Waioeka Road, Opotiki

Bankers

Westpac

1228 Amohau Street, Rotorua



INDEPENDENT AUDITOR'S REPORT

To the Trustee's of Tuhourangi Tribal Authority Trust

Reporting Entity

The reporting entity is Tuhourangi Tribal Authority Trust and the performance report has been prepared and audited in accordance with the Trust Deed.

Opinion

We have audited the accompanying performance report of Tuhourangi Tribal Authority Trust on pages 10 to 23, which comprises the statement of financial performance, statement of cash flows for the year ended 31 March 2023, the statement of financial position as at 31 March 2023, the statement of accounting policies and other explanatory information.

In our opinion the performance report on pages 10 to 23 presents fairly, in all material respects the financial position of Tuhourangi Tribal Authority Trust as at 31 March 2023, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Performance Report section of our report. We are independent of Tuhourangi Tribal Authority Trust. in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Other Information

The Trustee's are responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Other Information - continued

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

If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Restriction On Responsibility

This report is made solely to the Trustees, as a body, in accordance with the Trust Deed. Our audit work has been undertaken so that we might state to the Trustees those matters 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Trustee's Responsibility for the Performance Report

The Trustee's are responsible for the preparation of financial statements in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustee's are responsible on behalf of the entity for assessing the entity'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 Trustee's either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditors Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report 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) 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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, 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.

Auditors Responsibilities for the Audit of the Performance Report – continued

- 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.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustee's 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 performance report 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.

We communicated with the Trustee's 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 identify during our audit. The audit engagement partner is Fred Cookson.

Cookson Forbes & Associates Ltd

Chartered Accountants

96 Waioweka Road

OPOTIKI

28th September 2023



Approval of Financial Report

Tūhourangi Tribal Authority For the year ended 31 March 2023

The Trustees are pleased to present the approved financial report including the historical financial statements of Tūhourangi Tribal Authority for year ended 31 March 2023.

APPROVED

For and on behalf of the Board of Trustees:

A handwritten signature in black ink, appearing to be "K. J. H.", written over a light grey rectangular background. Below the signature is a horizontal line.

Chairman

Date : 28 September 2023

A handwritten signature in blue ink, appearing to be "Rangitiki Pere", written over a light grey rectangular background. Below the signature is a horizontal line.

Trustee

Date: 28 September 2023

Statement of Service Performance

Tūhourangi Tribal Authority

For the year ended 31 March 2023

Tāhua - Economic and Business Sector

Purpose: The Tribal Authority is endeavoring to create "Kia pupu noa ake a Tūhourangi- Developing a vibrant and thriving iwi" by creating opportunities through prudent management of its resources. Key strategic priorities and outcomes include:

2023:

- Continue our relationship development with some strategic partners and ongoing joint wananga with Ngati Whakaue.
- CNI Iwi Collective, agreement with Raukawa close to finalising.
- A special \$1M distribution paid out alongside a satisfactory dividend pay-out from TAGH
- Meaningful relationships maintained with DOC, Rotorua Lakes Council, Te Arawa Lakes Trust, NIWA and other stakeholders
- The continuing relationship with Ngati Rangitahi and the joint management of Waimangu Thermal Valley.

2022:

- CNI Iwi Collective, agreement with Raukawa close to finalising
- No agreements for the proposition for equal levels of satisfaction on the equity issue within Te Pumautanga collective. However, there has been slight movement on conversation to take place on the devolution of assets post 2043.
- Another satisfactory dividend pay-out from TAGH.
- Meaningful relationships being built due to regular hui with DOC, Rotorua Lakes Council, Te Arawa Lakes Trust, NIWA and other stakeholders
- Major relationship with Ngati Rangitahi with agreements being formed with their settlement and our joint ownership of the Waimangu Thermal Valley business.
- Major stakeholder with Ngati Whakaue in the development of a cycle hub on Tarawera Road.

Taiao - Environment

Purpose: Delivery of environmental and cultural programme with the aim to ensure our Taiao is well looked after to ensure a resilient and sustainable future for our mokopuna.

2023:

- Explore opportunities for Tūhourangi to undertake environmental enhancement projects - opportunities were provided for uri members to assist in projects alongside other entities on our whenua. This included:
 - Completion of Year 3 Wetland recovery programme at 67 Whirinaki Valley Road (sponsored by Waikato River Authority)
 - The fish relocation project (sponsored by Red Stag)
 - Whanau planting day (sponsored by Timberlands)
- Connecting with our uri o Tūhourangi to deliver a taiao wananga series and discussing aspirations for our wai.
- Development of our Tūhourangi Taiao Plan to provide a planning mechanism for iwi and stakeholders - funding was secured to complete the draft Taiao Plan

2022:

- Completion of Year 2 Wetland recovery programme at 67 Whirinaki Valley Road with addition of further land being released.
- Application made for Year 3 and 4 of funding through the Waikato River Authority by funding toward a contracted resource person.
- Resource person also identified environmental funding avenues and initiated the mapping of land within the catchment covered by TARIT.

Tāngata - Social and Housing

Purpose: Delivery health support services to Tūhourangi community. Wellness is realised through pathways of contribution and connection to opportunities of education, engagement and health. This is centered around the delivery of social support services to Tūhourangi community.

2023:

- Continued Delivery of the Koroua Kuia Programme involving regular contact checks and ensuring any needs are actioned.
- Funding to secure the Mana whenua Mountain Biking Academy.
- Plan and policy for the utilisation and distribution of the accumulated funds for education purposes is still being developed.
- Opportunities were further explored for a collation of iwi stories for publishing and curriculum inclusion.
- There were no Cultural Grants paid out this year.

2022:

- Continued Delivery of the Koroua Kuia Programme involving regular contact checks through COVID lock down, to ensure that any needs are actioned.
- Plan and policy for the utilisation and distribution of the accumulated funds for education purposes is still being developed.
- Through the Ministry of Education Toi Houkura initiative, a Tūhourangi educational plan was completed and identified short, medium and long term actions.
- One completed short term action was to develop and present three NZ History Curriculum resource books for teachers and children of year 4 to year 6.
- There were no Cultural Grants paid out this year.

Tuakiri - Social and Te Reo Funding

Purpose: When we gather as a tribe, Maori language will be the norm. One of the most important components of resilience is cultural connection. This is achieved through our identity, relationships, reo, tikanga, marae, matauranga, kapa haka, archives, branding and mana whenua.

2023

- Provide wananga to build cultural integrity and a legacy model - funding was secured and wananga undertaken to build our identity as an iwi.
- More books were released as part of the new mums/reo initiative as well as a mobile phone te reo app.

2022

- Completion of moteatea tangihanga booklets and 3 tamariki books.
- Completion of all but one outstanding wananga. The outstanding wananga is a joint one with Ngati Whakaue which has been re-scheduled for end of 2022.

Statement of Financial Performance

Tūhourangi Tribal Authority For the year ended 31 March 2023

	NOTES	2023	2022
Comprehensive Income			
Revenue			
Grants & Donations	1	498	13,043
Interest & Dividend Revenue	2	1,342,477	309,620
Other Revenue	3	-	3,120
Revenue from Providing Goods & Services	4	966,933	364,014
Share of Te Hononga LP Profit/(Loss)	17	92,825	(436,344)
Total Revenue		2,402,733	253,454
Expenses			
Amortisation		601	1,202
Costs Relating to Providing Goods & Services	5	384,129	85,055
Depreciation		14,408	7,012
Employee Related Costs	6	103,714	84,500
Governance	7	35,768	35,958
Grants & Donations Made	8	60,000	70,000
Other Expenses	9	187,160	117,527
Total Expenses		785,780	401,255
Surplus/(Deficit) before Tax		1,616,953	(147,801)
Income Tax Expense/(Benefit)	10	291,761	-
Surplus/(Deficit) after Tax		1,325,193	(147,801)
Other Comprehensive Income			
Changes in Fair Value of Available-for-Sale Financial Assets	20	-	30,000
Total Comprehensive Income for the year		1,325,193	(117,801)





Statement of Financial Position

Tūhourangi Tribal Authority As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Bank Accounts and Cash	12	2,341,578	1,287,687
Debtors and Prepayments	13	204,466	155,285
Income Tax Receivable	10	-	53,729
Total Current Assets		2,546,044	1,496,701
Non-Current Assets			
Property, Plant and Equipment	14	41,631	34,748
Intangibles	15	382,018	289,794
Investments	16	11,080,737	10,747,237
Total Non-Current Assets		11,504,385	11,071,778
Total Assets		14,050,429	12,568,479
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	18	460,668	360,748
Employee Costs Payable	19	19,920	11,953
Income Tax Payable	10	48,869	-
Total Current Liabilities		529,457	372,700
Total Liabilities		529,457	372,700
Net Assets		13,520,972	12,195,779
Equity			
Available-for-Sale Assets Revaluation Reserve	20	10,747,237	10,747,237
Accumulated Surpluses	20	2,773,735	1,448,542
Total Equity		13,520,972	12,195,779



These financial statements are to be read in conjunction with the Notes to the Performance Report and the accompanying Audit Report.

Statement of Changes in Equity

Tūhourangi Tribal Authority
For the year ended 31 March 2023

	2023	2022
Equity		
Opening Balance	12,195,779	12,311,430
Increases		
Profit for the Period	1,325,193	(145,651)
Changes in Available-for-Sale Assets Reserve	-	30,000
Total Increases	1,325,193	(115,651)
Total Equity	13,520,972	12,195,779





Statement of Cash Flows

Tuhourangi Tribal Authority For the year ended 31 March 2023

	NOTES	2023	2022
Cash Flows			
Cash Flows from Operating Activities			
Cash Receipts			
Cash Receipts from Other Operating Activities		-	3,120
Grants and Donations Received		-	13,043
GST (net)		(49,552)	45,532
Interest and Dividend Revenue		1,314,302	306,440
Receipts from Providing Goods or Services		801,025	286,540
Total Cash Receipts		2,065,775	654,675
Cash Payments			
Grants and Donations Paid		-	(13,939)
Income Tax (net)		(213,577)	(31,317)
Payments to Suppliers and Employees		(784,462)	(124,684)
Total Cash Payments		(998,039)	(169,940)
Total Cash Flows from Operating Activities		1,067,736	484,735
Cash Flows from Investing and Financing Activities			
Payments to Acquire Intangible Assets		(602)	-
Payments to Acquire, Property, Plant and Equipment		(13,243)	(19,146)
Short Term Investment		108,285	(745)
Total Cash Flows from Investing and Financing Activities		94,440	(19,891)
Net Increase/ (Decrease) In Cash		1,162,176	464,844
Cash Balances			
Bank Accounts and Cash at Beginning of Period		959,511	494,667
Bank Accounts and Cash at End of Period	12	2,121,687	959,511
Net Change in Cash for Period		1,162,176	464,844



Statement of Accounting Policies

Tūhourangi Tribal Authority For the year ended 31 March 2023

Basis of Preparation

The Trust has elected to apply Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) (PBE SFR-A (NFP)) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Tier 2 PBE Accounting Standards Applied

The Trust elected to apply the following Tier 2 PBE accounting standards:

- PBE IPSAS 29 Financial Instruments: Recognition and Measurement
- PBE IPSAS 30 Financial Instruments: Disclosures

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous periods.

Goods and Services Tax

These financial statements have been prepared on a basis exclusive of GST with the exception of trade and other receivables and trade and other payables that have been included on a GST inclusive basis.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Grants and Donations Received

Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Revenue from Providing Goods and Services

Revenue from the sale of goods is recognised when the goods are sold to the customer.

Revenue from the sale of services is recognised by reference to the stage of completion of the services delivered at balance date as a percentage of the total services to be provided.

Interest and Dividend Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

Dividend revenue is recognised when the dividend is declared.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash on hand, cheque or savings accounts, and deposits held on call with banks.





Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Financial Instruments

Financial instruments are initially recognised when the Trust becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

Subsequent measurement is dependent of classification of the financial instrument, and is specifically detailed in the accounting policies below.

Financial Assets

Financial assets within the scope of PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

Financial Assets at Fair Value through Surplus or Deficit

Financial assets at fair value through surplus or deficit include items that are either classified as held for trading or that meet certain conditions and are designated at fair value through surplus or deficit upon initial recognition. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments or a derivative that is a financial guarantee contract.

Financial assets at fair value through surplus or deficit subsequently measured at fair value with gains or losses being recognised in surplus or deficit.

The Trust has not designated any assets as fair value through surplus or deficit.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents and debtors fall into this category.

Held-to-Maturity Investments

If the Trust has the positive intent and ability to hold debt securities to maturity, then such financial assets are classified as held-to-maturity. Held-to-maturity financial assets are subsequently measured at amortised cost using the effective interest method, less any impairment losses. The Trust has not designated any assets as held-to-maturity investments.

Available for Sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets.

Available-for-sale financial assets comprise investments in Te Arawa Group Holdings Limited and Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership.

Available-for-sale financial assets are subsequently measured at fair value with gains or losses recognised and presented in the available-for-sale financial assets fair value reserve within net assets/equity, less impairment.

Impairment

The carrying amounts of the assets are reviewed at each balance sheet date to determine whether there is any objective evidence of impairment. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount, Impairment losses directly reduce the carrying amount of assets and are recognised in the Statement of Comprehensive Revenue and Expense.

Financial Liabilities

The Trust's financial liabilities include trade and other creditors, and loans.

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

Property, Plant and Equipment

All owned items of property, plant and equipment are recorded at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is recognised in the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Depreciation is used to allocate the cost (deemed cost), less any residual value, over an asset's useful life. Land is not depreciated.

The estimated useful lives for the current and comparative periods are as follows:

Account	Method	Rate
Office Equipment	Diminishing Value (100%)	16% - 67%

Depreciation methods, useful lives and residual values are reassessed at every reporting date.

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

Employee Costs Payable

A liability for employee costs payable is recognised when an employee has earned the entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Provisions

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation as a result of a past event, it is probable that expenditure will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Income Tax

Income tax is accounted for using the taxes payable method. The income tax expense in profit or loss represents the estimated current obligation payable to Inland Revenue in respect of each reporting period after adjusting for any variances between estimated and actual income tax payable in the prior reporting period.

Audit

These financial statements have been subject to audit, please refer to the Auditor's report.





Notes to the Performance Report

Tūhourangi Tribal Authority For the year ended 31 March 2023

	2023	2022
1. Grants and Donations Received		
Koha	498	13,043
Total Grants and Donations Received	498	13,043
	2023	2022
2. Interest and Dividend Revenue		
Dividend Revenue (Te Arawa Group Holdings)	1,327,127	305,152
Interest Revenue	15,350	4,469
Total Interest and Dividend Revenue	1,342,477	309,620
	2023	2022
3. Other Revenue		
Rates Remission Income	-	3,120
Total Other Revenue	-	3,120
	2023	2022
4. Revenue from Providing Goods or Services		
BOP Regional Council	10,465	-
Department of Corrections	1,739	-
Department of Internal Affairs	18,000	-
Lakes DHB	70,903	-
Ministry of Education	222,500	28,500
Ministry of Health	230,000	120,560
Other Funding	11,851	-
Recreational Aotearoa	60,000	-
Red Stag Timber	-	17,346
Rotorua Trust	34,783	-
Rotorua Lakes Council	60,000	90,000
Te Arawa River Iwi Trust	-	50,414
Te Matawai I Te Reo	38,120	32,600
TPT Payment	12,789	12,547
Tuarkiri	100,000	10,000
Waikato River Authority	95,783	2,047
Total Revenue from Providing Goods or Services	966,933	364,014



	2023	2022
5. Costs Related to Providing Goods and Services		
Ministry of Education Costs		
Booklet Event	27,575	-
Total Ministry of Education Costs	27,575	-
Ministry of Health Costs		
Activities	13,037	9,041
Health	122,624	-
Van Expenses	7,308	3,030
Total Ministry of Health Costs	142,969	12,071
Rotorua Lakes Council		
Development (Moerangi Project)	-	25,911
Project (Te Pūtake o Tawa)	4,970	26,685
Total Rotorua Lakes Council	4,970	52,596
Te Arawa Rivers Iwi Trust Costs		
Environmental Fund (Riparian Planting)	98,879	2,354
Total Te Arawa Rivers Iwi Trust Costs	98,879	2,354
Te Matawai Te Reo Costs		
Catering	7,130	3,791
Venue Tribal Events	870	217
Total Te Matawai Te Reo Costs	8,000	4,009
Other Project Costs		
Consultancy	3,000	-
Consumables	7,645	144
Cultural Expenses	7,492	3,000
Cultural-Ahurei	-	8,522
Data Base Costs	23,600	-
Economic Briefing Report	60,000	-
Tarawera Developments	-	1,160
Whariki Development Wananga	-	1,200
Total Other Project Costs	101,737	14,025
Total Costs Related to Providing Goods and Services	384,129	85,055
	2023	2022
6. Employee Related Costs		
ACC Levy	357	445
Wages & Salaries	103,357	84,055
Total Employee Related Costs	103,714	84,500



	2023	2022
7. Governance		
Trustee Fees		
Deliah Balle	4,500	6,275
Kirikowhai Mikaere	18,333	23,258
Morgan Warena	4,500	-
Rangitihī Pene	4,935	-
Watu Mihinui	3,500	6,425
Total Governance	35,768	35,958
	2023	2022
8. Grants and Donations Made		
Marae Grants	60,000	70,000
Total Grants and Donations Made	60,000	70,000
	2023	2022
9. Other Expenses		
Accountancy Fees	17,820	11,683
Advertising	2,834	-
AGM & Election Expenses	16,645	13,763
Audit Fees	805	11,650
Bank Fees	229	231
Communications	10,434	9,997
Computer Expenses	59	550
General Expenses	3,866	3,695
Hui Expenses	12,446	3,850
Insurance	5,446	5,391
Interest	76	201
IRD Penalties	709	547
Koha	13,635	13,939
Legal Expenses	69,415	15,947
Licenses & Registration	191	-
Office Expenses	3,616	-
Operating Lease Payments	2,212	3,050
Printing & Stationery	187	-
Rates	6,298	6,128
Rent	10,400	10,400
Repairs & Maintenance	-	111
Sponsorship	870	-
Staff Development	-	515
Subscription	6,045	1,113
Telephone Expenses	2,921	2,618
Total Other Expenses	187,160	115,377



	2023	2022
10. Income Tax		
Net Surplus/(Deficit) before Tax	1,619,953	(145,651)
Plus/(Less) Adjustments		
Permanent Non Deductible Expenses	99,184	114,324
Amortisation Depreciation	601	1,202
Temporary Non Assessable Income	(348)	(30,390)
Temporary Non Deductible Expenses	7,967	2,983
Tax Losses Utilised	(57,155)	-
Taxable Income	1,667,204	391,262
Tax Payable @ 17.5%	291,761	(57,155)
Tax Expense	291,761	-
Less		
Provisional Tax Paid	(8,632)	-
MACA Credits	(232,247)	(53,402)
RWT Credits	(2,013)	(560)
Tax Payable/ (Refundable)	48,869	(53,782)

11. Maori Authority Credit Account

At balance date Maōri Authority Credits available to shareholders were \$391,388 (2022: \$202,225).

	2023	2022
12. Bank Accounts and Cash		
Cash Equivalents	2,121,687	959,511
Short Term Investments	219,891	328,176
Total Bank Accounts and Cash	2,341,578	1,287,687

	2023	2022
13. Debtors		
Accrued Interest	3,796	1,271
GST	1,443	-
Prepayments	3,556	3,431
Receivables	180,238	135,149
Less Provision for Doubtful Debts	15,434	15,434
Total Debtors	204,466	155,285



	2023	2022
14. Property, Plant & Equipment		
Plant & Equipment		
Plant & Equipment	39,779	39,779
Less Accumulated Depreciation on Plant & Equipment	(14,193)	(6,832)
Total Plant & Equipment	25,586	32,947
Office Equipment		
Office Equipment	37,790	16,499
Less Accumulated Depreciation on Office Equipment	(21,745)	(14,698)
Total Office Equipment	16,045	1,801
Total Property, Plant & Equipment	41,631	34,748
	2023	2022

15. Intangibles

Heritage Asset		
Heritage Asset – Waimangu Valley Volcanic Ōtūkapuarangi Whenua	381,829	289,004
Total Heritage Asset	381,829	289,004
Website		
Website & Application	8,975	8,975
Less Accumulated Depreciation on Website	(8,786)	(8,185)
Total Website	189	790
Total Intangibles	382,018	289,794

An Original Deed of Undertaking dated 22 July 2019 was agreed between TTA and 'old' Te Mana. On 22 July 2022 a Deed of Amendment was made changing one of the parties to the Original Deed. TTA still remained a party to the agreement while 'Old' Te Mana was retired as a party to the deed, and 'new' Te Mana was added.

The original terms of the deed remained as follows:

- To work together to jointly negotiate for the return of Waimangu Volcanic Valley and Ōtūkapuarangi.
- Certain parameters in relation to the cultural redress that would be sought by Te Mana in the pursuit of its historical Titiri o Waitangi settlement; and
- Certain arrangements in respect of the management of the Reserve Land, in the event the parties were successful in having that whenua returned to them by the Crown.

Through the completion of their respective Titiri o Waitangi settlement processes, TTA and 'new' Te Mana have agreed on the division of the interests in the assets to be held as follows:

- Ōtūkapuarangi will be owned 100% by TTA and;
- Waimangu Volcanic Valley and Te Ariki will be owned 50:50 by both TTA and 'new' Te Manawa as tenants in common in equal shares.

On the basis that Ōtūkapuarangi will be owned 100% by TTA we have reclassified this asset from sitting as an investment to a 'heritage' asset in accordance with para 109 – 111 of PBE Tier 3 Accounting Standards. As this land is historic Tūhourangi whenua tuturu it is of both cultural, environmental, and historical importance to the iwi and should be classified in this manner.



	2023	2022
16. Investments		
Te Arawa Group Holdings Ltd	10,747,237	10,747,237
Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership	333,500	-
Total Available-for-Sale Financial Assets	11,080,737	10,747,237

Tūhourangi Tribal Authority hold 9 of 100 ordinary shares in Te Arawa Group Holdings Limited. Te Arawa Group Holdings is a commercial company for Te Pumautanga o Te Arawa Trust and currently holds net assets of approximately \$146m (2022: \$162m). This asset is shown in the Statement of Financial Position, and any associated non-taxable income is shown in the Statement of Financial Performance.

	2023	2022
17. Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership Investment		
Opening Balance	289,004	695,348
Add Profit	92,825	(436,344)
Less Distributions	-	-
Impairment Gain/(Loss)	-	30,000
Total Closing Balance	381,829	289,004

During the 2018 financial year, Tūhourangi Tribal Authority went into partnership with Te Mana o Ngati Rangitahi and Te Puia Limited to purchase Waimangu Volcanic Valley which is a tourism venture. The three entities created a Limited Partnership named Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership to own and manage the Waimangu Investment. Tūhourangi Tribal Authority have a 10.8% ownership in this partnership.

	2023	2022
18. Creditors and Accrued Expenses		
Creditors	422,543	58,174
GST	-	52,574
Income In Advance	38,125	250,000
Total Creditors and Accrued Expenses	460,668	360,748

	2023	2022
19. Employee Costs Payable		
Annual Leave	19,920	11,953
Total Employee Costs Payable	19,920	11,953



	2023	2022
20. Accumulated Funds		
Accumulated Surpluses		
Opening Balance	1,448,542	1,594,193
Surplus for the Year	1,325,193	(145,651)
Closing Balance	2,773,735	1,448,542
Available-for-Sale Reserve		
Opening Balance	10,747,237	10,717,237
Surplus for the Year	-	30,000
Closing Balance	10,747,237	10,747,237
Total Accumulated Funds	13,520,972	12,195,779

21. Contingent Liabilities

There are no known contingent liabilities at balance date (2022: \$Nil).

22. Capital Comittments

There are no known capital commitments at balance date (2022: \$Nil).

23. Securities and Guarantees

There was no overdraft as at balance date nor was any facility arranged (2022: \$Nil).

24. Events After the Balance Date

No known events have occurred subsequent to balance date which could materially affect the Performance Report (2022: \$Nil).

25. Related Party Transactions

- Deliah Balle and Watu Mihinui were all Trustees in the Te Arawa River Iwi Trust (TARIT) on behalf of Tūhourangi Tribal Authority.
2023: None
2022: Funding received \$50,414
- Kirikowhai Mikaere, Manutai Schuster & Rangitihi Pene were all shareholders in the Te Arawa Group Holdings Limited on behalf of Tūhourangi Tribal Authority:
2023: Dividends Received \$1,327,127
2022: Dividends Received \$305,152
- \$2,795 was paid to Whakarewarewa Thermal Village. W.Mihinui is a Director.
2023: \$2,795 paid to the Thermal Village.
2022: None
- Kirikowhai Mikaere was a Director/Chairman of Te Hononga o Tūhourangi me Ngati Rangitihi LTD Partnership (THTNR) and also Tūhourangi Tribal Authority;
2023: None
2022: Tūhourangi Tribal Authority received loss distribution of (\$17,437). This changed the investment, after \$30,000 impairment to \$695,348.



Abbreviations

Ngā whakapotonga

AGM	Annual General Meeting
BOPRC	Bay of Plenty Regional Council
CNI	Central North Island Iwi Holdings Ltd
DOC	Department of Conservation
O-RA	Original Registry Application
RLC	Rotorua Lakes Council
TAGH	Te Arawa Group Holdings
TALT	Te Arawa Lakes Trust
TARIT	Te Arawa River Iwi Trust
Te Puia NZMACI	Te Puia New Zealand Māori Arts and Crafts Institute
TPT	Te Pumautanga o Te Arawa Trust
TTA	Tūhourangi Tribal Authority

Glossary *Kuputaka*

Hīkoi – walk or hike

Kaimahi – worker or staff

Kaitiaki – guardian/caregiver

Kākahi – a species of freshwater mussel native to Aotearoa

Kapa haka/kapahaka – Māori performing group/Māori performance

Karakia – prayer

Karanga – to call out, or a formal, ceremonial or welcome call

Kaumātua – elders

Kaupapa – topic or project

Kōeke – elderly

Kōrero – talk, discuss, have a conversation

Kuia – grandmother

Mahi – work

Māmā – mother

Mana – an extraordinary power, essence or presence

Mana Motuhake – self-determination

Manaaki – to protect

Manaakitanga – kindness or generosity

Manuhiri – visitors

Mātauranga – knowledge or wisdom

Moana – ocean

Mokopuna – grandchild(ren)

Ngahere – forest

Oranga – welfare

Paepae – the place on the marae where elders stand to deliver their speeches

Paetapu – place where the orators of the tangata whenua sit, generally to welcome manuhiri (visitors) on to the marae

Pakihi – business or commercial enterprise

Pou – pillars or support posts. Pou can also mean to establish and confirm, or to be a mentor

Puna hapori – community

Pūrākau – stories, myths and legends

Ringatoi – artist

Rohe – region

Roopu – teams

Roto – lake or wetlands

Tahua – economic base

Taiao – environment

Takiwā – district, area, territory

Tamariki – children

Tane – man/male

Tangata/Tāngata – person/people

Tāngata tiaki o te taiao – People who care for the environment

Taonga – treasure

Tangihanga – funeral

Te oranga whānui o Tūhourangi – the welfare of Tūhourangi

Tohunga – priest

Tono – invitation

Tuakiri – identity

Uri – descendants

Wahine – woman/female

Wai – water

Wānanga – to meet and discuss

Whakairo – carving

Whakapapa – genealogies

Whānau – family

Whānaungatanga – relationship, kinship, sense of family connection - a relationship through shared experiences and working together which provides people with a sense of belonging

Whāngai – foster child

Wharekai – dining hall

Wharenui – meeting house

Whenua – land



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