



2024

TE KOMITI NUI O NGĀTI WHAKAUE

ANNUAL REPORT



Ko te tohu

Ka kite tātau i te maunga o Ngongotahā e whakaruruhau ana i te kaupapa

Ko nga wai whakariporipo o te moana o tai, me ngā wai o uta e rere ngātahi ana

Ko ngā kōpiko e ono ka tohu ana i ngā Koromātua arā ngā pou o te whare o Tūtānekai me tana Kuia a Hinemoa

Te kakariki o uta me te kahurangi o tai – ko kahukura e hū ana i te pae

I roto i te rangitāmirotanga o ngā wawahanga kua toko ake ana te tohu me tōna katoa, pēnā i a tātau.

Ko Ngāti Whakaue, he nui ngā whānau, hapū, me ōna roherohenga – He kōtahi te iwi

The tohu

We see Ngongotahā sheltering us all and keeping the kaupapa safe

The rippling waves of our lakes, estuaries, and coastal waters flow in unison.

The points represent the 6 six Koromātua, the pou that hold up the whare of Tūtānekai and his beloved Hinemoa.

The green of the land stands together with the blue of our waters are like the colourful mist that appears when Kahukura ngāwhā erupts.

Each section has its own place that contributes to the make up of the whole. This is similar to who we are as a people.

Ngāti Whakaue, many whānau, hapū, and spaces to call home that make up one Iwi.



AGENDA

ANNUAL GENERAL MEETING TE KOMITI NUI O NGATI WHAKAUE

Te Papaïouru Marae, Ohinemutu
Saturday 23 November 2024 at 10.00 am.

Attendance Register open from 9.00 am.

- 1 **Mihi/Karakia**
- 2 **Apologies**
- 3 **Minutes of previous AGM**
Resolution
- 4 **Receive Reports**
 - Chair
 - Negotiations/Operations
 - Taiao/RMU**Resolution**
- 5 **Finance**
 - Receive Annual Accounts**Resolutions**
 - FY to 31 March approved
 - Appoint Auditor
- 6 **General Business**
 - Representation on Te Komiti Nui
- 7 **Meeting closure**

TE KOMITI NUI O NGATI WHAKAUE

MINUTES OF ANNUAL GENERAL MEETING

HELD ON SATURDAY 25 NOVEMBER 2023 AT 10AM.

**Kei roto i te whare tipuna o Tamatekapua and
Live streamed via ManaiaGo on Ngati Whakaue Facebook platform**

MIHI/KARAKIA

Chair passed to Uncle Rukingi to open up our 2023 AGM with mihi/karakia.

CHAIR - HOUSEKEEPING FOR THIS AGM

- AGM is being live streamed, asked that when it comes to question time please utilise the microphone so those who are online can hear the patai. Tipene will come to you with the mic.
- Invited online participants to use chat function if you have a patai.

PRESENT:

Anaru Te Amo, Atawhai Stacey, Benjamin Tait, Candice Richards, Cecelia Pakinga, Cheyane Kahukiwa, Darnielle Hoods, Dean James, Ed Waiariki, Evelyn Insley, Fred Clubb, Glenn Hawkins, Hemi Rolleston, Hikurangi Mills, Hineata Nahu, Hoki Kahukiwa, Iris Thomas, Jacqui Mackle, James Hamiora, Janet Tait-Phillips, Jarod Hulton, John Waaka, Josie Scott, Kahurangi White-Parsons, Karena Bird, Kerry Bird, Larissa Wharepouri, Lauren James, Manuariki Tini, Manuia Heke, Mapihi Kahurangi Davis, Mark Hepi, Maru Tapsell, Miriama Searancke, Mokonuiarangi Kingi, Nadelle Karere, Natana Rolleston, Natalie Hilterman, Ngahuia Te Awekotuku, Norm Mann, Norma Sturley, Pauline Tangohau, Peter Rice, Peter Staite, Piriimi Tait, Puhi Mitchell, Tuatini Sinnott, Rawiri Bhana, Ray Poupoasa, Riria McDonald, Rukingi Richards, Selwyn Insley, Sonia Cooper, Tamarapa Lloyd, Te Riri Williams, Theresa Hodge, Tiana Hodge, Tipene James, Tony Paratene Haupapa, Tony Wihapi, Veronica Butterworth, VickiMae Bhana, Violet Waiariki, Waharoa James, Wenerata Kingi, Wikitoria Kake-Flavell.

ONLINE:

Anahera Waru, Mariana Te Rangi, Natalie Richards, Aleisha Mitchell, Ray Henderson, Hariata Barlow, Ngahau Potaka, Aroha Hicks, Eruera Maxted, Tatiana Joy, Damian Te Amo, Levi Chand + others 30 at any given time.

APOLOGIES

Aleisha Mitchell, Charles Hodge, Dave Tapsell, Eileen Jones, Lanae Hodge, Marie Waaka, Maxine Rennie, Monty Morrison, Ruia Morrison, Ray Henderson, Ta Matiu Rei, Tamaku Tini, Taryn Tangohau, Tere Rei.

RESOLUTION

Move that apologies be accepted

Moved

Rawiri

Seconded

Josie Scott

All in favour

AE

Call for any items for General Business

- Mokoia Island representation

AGENDA ITEM 1 MINUTES - previous AGM held 26 November 2022

- Acknowledgment and reminder to us all in the whare from the Chair, exactly 143 years to the day, the Rotorua Township Agreement was signed by tupuna predominantly from Ngati Whakaue, Rangiwewehi and Uenukukopako tupuna. Today we are still challenging things that were promised in that agreement.
- Minutes taken as read, Noted correction to Iris Thomas name.
- Chair then went through page by page for any matters arising.
- There being no matters arising from the minutes Chair asked for someone who was present at the last AGM move the minutes.

RESOLUTION

that the Minutes of the AGM held on 26 November 2022 is a true and correct record

Moved

Miriama Searancke

Seconded

Veronica Butterworth

All in favour

AE Carried

AGENDA ITEM 2 CHAIR'S REPORT

- Firstly, acknowledged those who are no longer with us, original claimants and their supporters, past trustees and negotiators and naturally our tupuna who left a legacy of fighting for what is right are the catalysts that drive the current board in the mahi we do for and on behalf of our Claimants and Iwi.
- Chair advised we have 3 video snippets that will play at various slots during the AGM, the first to show now before his Chair report, featuring our TKN Maketu trustee at the Te Kotahitanga o Ngati Whakaue Assets Trust mid-year update hui held at Whakaue Marae.
- Essentially, Karena's moemoea for Ngati Whakaue katoa is to be respectful, collective and collaborative for better outcomes for Ngati Whakaue whanau where ever they may live. TKN are committed to progressing negotiations with the Crown to settle extant Claims, as you all aware, but we have not been able to progress the refreshed mandate process because we are not talking to each other. The whakaaro is to have open communication, be respectful to each other and have the brave korero that can see us move forward.
- Trustees and management team introductions.

Chair's report

Chair chose to read his report as our online whanau do not or may not have access to a copy of the AGM report.

Summary

Governance and Collaboration

- Acknowledge the trustees and management in delivering up an annual work programme - this will be reported in the Management Operations report.
- Touched on the growing confidence of collaborating with the Chairs of our other Ngati Whakaue entities in supporting this journey to settlement with monthly catchups.

- The boards of Te Taumata, Assets Trust and Te Komiti Nui (our toto entities) coming together for a presentation on the past 30 years learnings of Post Settlement Governance entities, what worked and what could be done better. This has given us a good insight as to what options could be discussed when we get to that part of the settlement process – where will the returned assets sit and how are they to be managed – that will be for Ngati Whakaue to decide.
- Acknowledged trustees who sit and hold the interests of Ngati Whakaue on external boards - Maru/Karena on Te Maru o Kaituna, Hoki & Karena on the Te Tumu Kawa Limited Partnership, Hoki & Selwyn on CNI Holdings Ltd. and managements growing relationships with Rotorua Lakes Council and BOP Regional Council as we navigate Ngati Whakaue position and influence in local council projects (Puarenga and Waipa Hemo Springs working groups) for and on behalf of our affected and interest hapu to the respective resources and of course the national reforms this coalition government is pushing through at pace.
- The change in government is likely to see some radical policies that will impact Iwi Maori and potentially our negotiations – engari, confident that our Lead Advisor/Negotiator has the requisite skill, knowledge and relationships with the new Minister for Treaty Negotiations & Attorney General which will help our negotiations position.

Finance

- Thanks to GHA, a Ngati Whakaue owned pakihi, continues to provide excellent financial services and advice as needed from time to time.
- Pleased to advise Jared (GHA) and Auntie Pauline ensure our annual budget is sustainable and that we are able to distribute surplus CNI funds, that TKN do not retain for operations in any given financial year, to Te Kotahitanga o Ngati Whakaue Assets Trust, as TKN has done so since its inception.
- You will hear later in the AGM our financial position from Jared.

Negotiations/Mandate

- If we thought this journey to settlement was going to be straight forward think again – TKN are being pushed through Crown processes – the first being to refresh the mandate.
- Acknowledged our young trustees who continue to contribute and challenge the thought processes of our long-standing trustees as we collate all Claims purpose and remedies, evidence-based Crown breaches through continued implementation of Acts that have marginalised Ngati Whakaue, in ensuring efforts of our tupuna dating back to 1840 to protect our rights, customary practice and retention of our lands and resources.
- Shared the Board's frustrations in not being able to complete the mandate refresh process in the timeframe the Board set. Following the closing of submissions (17 July 23) to the re-mandate documentation, Te Arawhiti received 7 submissions, 4 from Maketu representative bodies and 1 from Ngati Tura/Ngati Te Ngakau, and 2 in support.
- The refusal of the Maketu contingent to meet with TKN to korero kanohi ki te kanohi has caused unnecessary delay in progressing the Crown's process to refresh TKN mandate, despite the request at last years' AGM, by Larissa, to meet with Maketu claimants.
- Acknowledged our TKN Maketu representative who continues her efforts to engage with these groups (as articulated in korero snippet) and the support she has from our whanau from Maketu are unaware of the actions of these people.
- TKN and Te Arawhiti continue to work towards finding a way forward.
- Post sorting out the perceived issues. TKN meet regularly with our lead advisor/negotiator to

frame our thinking on our negotiations approach and strategy to share with claimants, against identified bottom lines and the analysis of all the claims, which includes this coming week's meeting with the new treaty minister.

Chair invites questions from the floor

TT essentially vented his frustration at us being colonised, that he believes we will not get what we want, we are being robbed and TKN is standing here giving us dreams – said that NZ is owned by Black Rock in America who will tap the shoulder of our government – and tell us what to do. He asked 'what are we going to do?' Believes we should be looking at new governance for our people.

RB Thanks, and noted and share your frustrations, a governance you seek for our people is a wider conversation – following settlement negotiations we get to design our PSGE if that's any help to your korero.

PS agreed with the sentiments of previous speaker, the need to focus on what we want, should not wait for the Crown to give us peanuts to settle. Also expected report to have specific details of each WAI claim, statements of Claim specific grievance or grievances - gave a timeframe of when Claims were first made in the mid 1990's, his involvement and gave evidence through 2003/4 and 5, documented in a Waitangi Tribunal report – questioned whether TKN has a good understanding of what needs to be done – negotiations is a heavy kaupapa - he has background to WAI 533 – hears Ngati Whakaue ki Maketu question about whether or not they should allow for a mandate for TKN to proceed to settle their claims – questioned whether that Maketu roopu representatives were witnesses before the Waitangi Tribunal and have information that may not have come down to TKN. Could potentially be said for Claims. He still carries grievance over upper Puarenga catchment, environmental issues at Ngapuna, the Whaka Forest and associated lands and grievances of his tipuna.

RB Korero noted Pete, be assured our Operations team are working through exactly what you have mentioned, collating an overlay of the Claims for the trustees so they have an informed understanding of each of the Claims – and welcome the opportunity to sit with Pete and all the respective claimants in time.

OPS Shared her request to the Waitangi Tribunal and receipt of USB with all the Claims, Statements, Proceedings, Submissions etc so we have a comprehensive database of all those Claims.

PS Gave thanks for response but reiterated there should have been mention of the Claims in a report to the AGM.

TW Stands behind PS korero wants to see the Claims listed in the AGM booklet – feels the AGM report is sanitised – hoped that TKN had learned from past hui that we should be engaging with Claimants – feels the report does not reflect how we are working with claimants – he wants to know each of the claimants positions – been coming to these hui for past 7 years and still non the wiser – feels TKN are using CNI distribution inappropriately – by propping up an enterprise! -Claimants not visible in hui where are they – need to be organised to meet the potential threat this new government policies may pose for Iwi going through negotiations.

RB Response – We have had the WAI Claims in the AGM booklet for the past 5 or so years but take your point – will make sure we include in future reports – hear you loud and clear, can we do better, yes, should we do better, yes, so agree with you TW - And just in terms of CNI funds.

TKN work with our accountant GHA on an annual budget for operations and administration – and the balance is distributed to the Assets Trust.

LB Encouraging korero that should work both ways TKN Claimants; Claimants TKN – plea to claimants to go into office and korero, don't wait to be invited.

AT As previous Chair and an original trustee the mandate is to settle claims, not getting any younger and we are no further ahead – feels that TKN are doing other stuff when the primary goal is to settle extant claims – claims is simple – its to settle the acts and omissions of the Crown in breach of the Treaty of Waitangi – up to 1992 whether lodged or not are included in these settlement negotiations – Claimants had chance to give their stuff to the Waitangi Tribunal – reports can be accessed at the library – WAI 533.

Reiterated he stopped that being included in the Pumautanga settlement – referred to the 20K acres railway lands – forestry settlement, including QE and how the Crown is saying we have part settlements that are added/deducted from a potential quantum – we need people who can sit at the table and argue that position – he has been heavily involved.

RB Thanked AT and acknowledged his contribution to TKN and his participation and hopefully continued participation with TKN, our door is open to all – we have Chris Finlayson as our Lead Negotiator, not necessarily the only negotiator – Ngati Whakaue needs all the historical and professional input -historians, economist, our own people who have worked in claims and provided evidence for hearings etc – quietly confident we could get a better offer – believe our lead has the necessary access to and relationships with Ministers of the National Coalition Govt.

PS Is of the view, forget about Chris – the settlement is between Ngati Whakaue & the Crown, the negotiations is to get the best settlement possible for Ngati Whakaue, we give the directions, but he doesn't settle, we do.

TW Thinks Chris is a strategic move, we need to work collectively, show a united Iwi front and ideally show the different claims which is the point he wanted to make today.

LW Wanted to respond because she is mentioned, felt that the names within the Maketu group/s who opposed the refresh mandate strategy should have been named – not just her name, she is no longer part of that grouping, but being a claimant in her own right, open to having a korero with TKN.

RB Firstly, noted and agreed with PS view, clarified for LW why her name mentioned was because she was at the last AGM – went further to thank her for showing up to TKN AGMs because she has been the face for the Maketu claims since Maria's passing.

KB Gave a big mihi to Larissa, people write emails to TKN but you are the only one who actually fronts up, acknowledged the mahi LW does. KB also went on to offer if Maketu whanau are dissatisfied with her then perhaps we could run a voting process in line with the mandating process.

HK Stood and reminded KB that she was voted on to TKN by Maketu whanau and you will stay to see your term out – you are doing a good job.

KB Appreciate the comment and support but just really want Maketu whanau to be happy with who is representing them and that she has the support of Maketu whanau to do that.

- MT** Stood to give context to his position in terms of Maketu claims and Haerehuka/Rakitu claim, who is living on those lands today and why, also wanted to state that he needs to have confidence in who we get to negotiate, that they actually know what the claims are about, that who is representing Maketu knows the history of Maketu - there were some big battles that all our ancestors of people who are sitting in this room went out and their blood was shed on that land to retain that land in Maketu. And I acknowledge the presence of ahi ka there, but at the same time, I don't want to takahi on the mana of those tupuna that lost their lives and lost whenua in Maketu because of the sacrifice, you know, we get to live there and have a beautiful life there because of the sacrifices that those tupuna made back then. And so, I think the re-establishment of that history and that knowledge needs to be remembered as well.
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- TH** He and his nephew represent WAI 1357. Not here to talk about differences between us and Maketu, has real concerns about this coalition government and in particular Min Goldsmith. For the past 20 years he has observed the coming and going of National & Labour - they are both the same - shift the goal posts at will - and we gotta jump through them, it doesn't make it easy for us as claimants, iwi members and TKN, I see since 2001 some original claimants are no longer with us, I'm frightened, I've got one foot in Kauae and I'm afraid I won't be here to see the conclusion of our settlement.
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- RB** Thank you, your comments and your anxiety is noted, hopefully we can get a move on in re-entering negotiations with the Crown.
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- AT** Gave a quick overview of what the Crown considers Ngati Whakaue has got back on account and it refers to Te Pumautanga, so Te Roroaterangi, Ngararanui, Tura Te Ngakau and Ngati Kea/Tuara - someone sitting at the table with the Crown needs to tell the Crown this is not on.
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- MT** I have to say that the fault is ours, we don't know how to play the game, when we were set up, we were set up as a governance. we as trustees are set up as governance. we're there to govern, we have a management structure and we have a conflict of interest structure. Our role as governors is to ensure that we support the claimants. The general idea is to use the Pakeha walking stick and hit him over the head with his own stick. In other words, get knowledge of how they can, and of how they operate.
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- RB** Ka pai, but until we can get to the table with the Crown our job is to hit the government over the head with its own stick.
-
- JT** Spoke about rates, her fathers claim they believe was a win win, sort of, but he died before it got to go before the tribunal, so will it be included in these negotiations and do we all reimburse!!
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- RB** Ae, that is one of the claims on our list WAI 384 rating of Ohinemutu Village, claimant being Anaru Te Amo.
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- PS** I'm concerned about the loyalty, the loyalty of future negotiators. They need to be absolutely loyal - he has concerns TKN might engage someone he considers disloyal. If anyone here thinks that that person should be one of our negotiators going forward, I tell you, you send him a warning from me.
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- RB** So, to respond to your concern, I'm not sure of the person you refer to, but to be bluntly honest, other than Christopher Finlayson, he is working alongside trustees. But again, when the final team is put together, that gets brought back to the Iwi. So again, that's the opportunity for the Iwi to go. Yes, yes, no.
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TW There's only one little, one important thing. The claims are existent ne! This is the final chance that Ngati Whakaue has to settle its claims, and it relates to existent claims, claims that already exist. And I heard you earlier that you were receiving new ones.

RB Oh, no, it's not new ones, Uncle. So they are Uncle Hiwinui Heke's one.

TW Discussion has been excellent, this is really critical for all of us.

- I totally agree with TH, I don't know much about Goldsmith, but what I do know isn't very positive.
- We do have to get ourselves all ordered and structured to be able to deal with this new entity (govt). They are not the Labour government, they're gone.
- And you, the committee, are you as a chair receptive to the whakaaro, that you need to check your mandate with your claimants? Are you receptive to going down that track?

RB We have no choice - its a Crown-driven process that the Crown has asked TKN to undertake - what my report said and our Operations workplan shows today would have been the concluding date of all of those re-mandate hui, that showed that we were moving forward. The Crown settlement negotiation process is very divisive and agree with you Uncle that we need to be ordered, structured me Kotahitanga.

TW With that response I move the Chair's report

RESOLUTION

That the Chair's report is received, discussed and approved

Moved

Tony Wihapi

Seconded

Peter Staite

All in favour

AE Carried

Interlude - Haerenga snippet

AGENDA ITEM 3

3.1 NEGOTIATIONS AND OPERATIONS REPORT

I believe the outcome of the haerenga around Ngati Whakaue area of interest with whanau members, claimants, our lead negotiator, Chief Crown Negotiator and Te Arawhiti officials, provided a better appreciation of the extent of our interests, the whenua that Ngati Whakaue gave for the establishment of Rotorua, our sites of significance that we want back and why, including a range of other issues like access to and management of the natural resources within our tribal rohe - the basis really of all of Ngati Whakaue historical claims.

Negotiations and Operations Report for year ended 31 March 2023 taken as read.

- Reminded the hui, the PowerPoint presentation by our trustees at last years AGM, Journey to Settlement and the works that were identified in preparation to re-engage with the crown.

For transparency, I've put the work plan in my report so that you can see what actions TKN had planned, what was achieved and what was not in the financial year.

To summarise

- Set the strategy and endorse the Work Plan. Operations implemented work plan elements and secured resources and funding support for the taiao mandate mahi to continue.

- The key aspect was what was not achieved - 're-mandating hui'.
- It's not through lack of effort nor any one fault. The Crown's process enables people the right to have a say and allowed a timeframe for submissions, either for or against the mandate strategy documents TKN prepared.
- So, step one was to prepare the re-mandate documents, which had to be accepted by Te Arawhiti and TPK before they were happy that we had all the elements in those documents that could go out for submissions. Submissions closed 17 July 2023.
- Te Arawhiti received four from Maketu, trustees of the Marae, trustees of the Runanga, the claimants, and a combined one all against the mandate strategy. Ngati Tura/Te Ngako agreed in principle and two were in support.
- TKN efforts to engage with Maketu submitters went unanswered. Te Arawhiti and the Chief Crown Negotiator got involved and tried to facilitate a coming together of TKN and Maketu submitters.
- Finally Friday, received email correspondence, from Maketu groupings just saying that they'll initiate a hui with us.
- So we've been waiting since July, four months for an audience with Maketu submitters.

Asked if there were any questions before moving on.

TW The objectors from Maketu, who were they objecting on whose behalf?

OM One can assume on behalf of the Maketu claims.

TW What basis does the Marae trustees have a right to object when they are not a claimant?

OM Good question, you would need to ask them, we will do that when we meet with them to korero their issues.

Before moving on I just want to apologise, I heard Tony & Peter, loud and clear during the Chair's Q & A to his report how disappointed they are that the list of Claims are not actually in the AGM report and I take that on board, and assure you to include in next years' AGM report.

The trustees restated TKN's:

1 Vision

Te mana motuhake o Ngati Whakaue I whakahokia

Ngati Whakaue is self-determined and has authority over its lands and resources contributing to whanau/hapu well-being and place in society

2 Mission

To achieve a fair, just and enduring settlement for and on behalf of claimants and hapu who have yet to settle their grievances.

The settlement package we negotiate will support and sustain Ngati Whakaue into the future.

3 Statement

To pave our way for the future we must first resolve our past.

Te Komiti Nui o Ngati Whakaue wants to be able to present an inclusive settlement package that considers the scope of Ngati Whakaue's outstanding extant historical claims.

Negotiations Mahi

During the year I've met with at least 6 claimants representing various Claims and have had conversations with individuals about the Claims, held workshops with the trustees to ensure they have a good understanding of the Crown's settlement process, what the Claims are about and the approach to settlement negotiations TKN will put to the Claimants for their input and support.

- Reviewed all the WAI - Statement of Claims, the impact Crown actions had on their whanau, hapu and the potential redress they stated in 2012 claimant hui.
- The majority of the Claims tell us of Land loss, through the various Acts, Omissions, Legislations etc. I also looked into what those various Acts etc were designed to do and the impacts. Also, in considering land loss, identified the land blocks, location and the acres of land loss, whether there was in the first instance permission for the Crown to take the land and if compensation was offered. We expect, and put this to our Lead Negotiator, in terms of quantum potential for Ngati Whakaue.
- Loss of, access to and management of our natural resources through questionable Crown agents and relationships. We want to be able to pass this piece of work to an economist for comparisons in loss of economic opportunities and corresponding \$\$ losses back then vs what it would be in today's terms.
- So these pieces of work will be shared with the Claimants when we have nailed it down, what the approach and strategy to negotiations will be, as that's the next phase after TKN gains a fresh mandate, if we get the fresh mandate, but nevertheless the mahi still needs to be done.

Questions/comment before I move on with my report.

TW Asked if TKN would share with the claimants and certainly he thinks if the claimants are brought up to speed with the mahi process you have described he thinks they will appreciate being part of that and insists TKN engage sooner rather than later – he believes it will make it easier for TKN - thank you for that.

PS Refers back to loyalty as previously stated earlier, concerned and troubled that TKN are having korero with people for opinion and advice who are not Ngati Whakaue. Asked if TKN would consider asking for a sworn oath from any external advisor/lead commitment and loyalty to Ngati Whakaue.

OM Thanks PS trust concerns noted, will share your concerns with our specialist team.

- Further queries put to PS, reluctant to name the person in terms of the Lakes settlement.

Administration

- We have moved office to 1268 Arawa St, Te Whare Koromatua o Whakaue. Invite to Christmas party 8 December opened up by Te Roro-o-terangi.
- Database mahi – Pg 18-19 shows the location of where Ngati Whakaue whanau live. We expect in the new year to have updated the online platform for tribal database.

Questions/comment

UNK 1 The database has been cleaned?

2 The SIS members moved to separate space

3 Deleted records of double registrations

OM 1 Yes

2 Yes

3 Double registrations yes, including someone who has registered multiple times

TW I commend you for putting your work plan in your report, because it's a sort of strategy as to where you're wanting to go and what you have achieved and not achieved. And I'm pleased to see, you know, that where you've not achieved, or we now know, please board, take into account that we are here to help you, not here to criticize you or to laugh you out of the house. We're here to try and get an effective settlement. And so please receive our criticisms in that light. It's aimed to uplift what you're doing, to tell you where we think you're wrong, for you to take account of what you're achieving. But that's very good to see that strategy, that something strategic there.

Q So in relation to the unresolved or non-achieved issues, what are you going to do?

OM When Maketu want to meet with TKN, we hope to have fullsome discussions on their concerns and see how/if we can resolve those issues, then I can look to progressing the organising of the re-fresh mandate hui and the budget to do so.

TW I understand a meeting between Te Arawhiti and Maketu was held just recently, and ask if you know the outcome.

OM No I do not know the outcome, but what I can say is I received an email on the Friday just gone advising they will initiate a hui - that's 4 months gone by, in between that time TKN made several attempts asking to meet but was pushed back because they did not like the tone of TKN request to meet.

TW In terms of the plan going forward to reaffirm the mandate process, we're asking you to please negotiate with the claimants and that doesn't seem to be in your report and was this hui suppose to be part of the remandate hui?

OM No, we were hoping to have completed the refresh mandate hui by end of August 23, so when we meet with Maketu to share TKN's proposed approach they may see there is a place for them. I am loathe to enter an email war and prefer kanohi ki te kanohi.

TW Yes thank you for that.

RB So Uncle I met with Te Arawhiti officials and know the outcome of the hui - Te Arawhiti advised 'you need to meet and talk through your issues and concerns with TKN' I believe is why we received the email from Maketu roopu. My understanding is the signatories to the submissions against the Refresh Mandate Strategy were advised the Crown will not accept or negotiate with 2 Ngati Whakaue entities. So, until we can meet and work through their concerns we cannot progress forward.

I suppose you could take it that TKN put the cart before the horse and had actually planned the refresh mandate hui for Auckland, Hamilton, Maketu and Rotorua to be held in August, hoping to have been able to report to you all today.

Chair also says to TW and the hui he does not take the criticism personally, that is the role of the AGM for the Board to be held to account for its performance.

NA Question before you move your report please, Can you just give us a progress report on the action you've described here, where it's ongoing to December next year about capturing the voices of Koeke.

How far on is that, and how do you choose who the Koeke are? And could you just tell us a bit more about that, please?

RB We made a list of Koeke and contacted them, its not an exhaustive list, if someone wants to be interviewed then we can accommodate them, we have been doing the interviews in the office but more than likely need to go to Maketu – should they want to be interviewed.

MT Shared his concerns that Maketu has a special history and the stories are not and need to be documented -Maketu whanau role in the 28th Maori Battalion, the Bennett whanau lived in Maketu next to the Catholic church, how whanau fished by the moon, the stars and seasons, there use to be 3 channels in the Katiuna River – how legislation has affected our way of living how we now have to apply to MAF for a permit go get customary fish.

RB Thanks for that Maru, that is why your name is down on the list for Koeke interview – you can tell those stories then.

MT That's the gist of my korero, how did that all get destroyed? Through the sins of the Crown and that is the fundamental of claims.

PT Back to you Ngahui, our Koeke list is not limited if we have missed anyone please just let me know.

And with that can I have a mover for my report please.

RESOLUTION:

that the Negotiations/Operations report is accepted

Moved

Kerriane Hancock

Seconded

Miriama Searancke

All in favour

AE Carried

Interlude Koeke korero Josie Scott

3.2 TE TAI AO/RESOURCE MANAGEMENT UNIT

Report taken as read. Key aspects of report.

- Introduced the taiao team, Manuariki is the Manager, Kahurangi White-Parsons is a secondment from RLC, Aleisha Mitchell under a contract for services as and when required.
- Iwi conferred mandate to Te Komiti Nui to deal with resource consents that are within the traditional rohe of Ngati Whakaue.
- The Taiao Unit is funded through contracts TKN secured, for and on behalf of Ngati Whakaue, with MfE, DIA and BOPRC, particularly around fresh water (Te Mana o te Wai) and the subsequent reforms and submissions the Coalition government is fast tracking, through its first 90 days.

Relationships

- Since 2022 and by design the team has regular engagement with Bay of Plenty Regional Council (including receiving weekly Resource Consent applications received and approved), Rotorua Lakes Council, (regular meetings as part of the Hemo Waipa Springs water take consent; the Puarenga Reference Group; MfE, DIA, DOC as they relate to the coalition governments reform programme and our Ngati Whakaue hapu and Iwi entities, including housing developers.
- A key document is the Ngati Whakaue Iwi Environmental Management Plan – a framework designed to guide stewardship and management of resources within the tribal boundaries of Ngati Whakaue, grounded in cultural values, aspirations and traditions of Ngati Whakaue.
- The mahi from this unit will assist TKN navigate the challenges and impacts these reforms may have on our negotiations.
- Contributed significantly to the final of the draft Rotorua Geothermal Management System – shared the success of Tamara Mutu’s presentation to the NZ Geothermal Conference held in Auckland. Her korero to the conference was from a haukainga perspective and what hapu/whanau relationships are to the geothermal. Feedback was that attendees wanted to hear more about matauranga and perspectives.

Resource Consents

- Noted, the majority of resource consents over the past 12 months have been for geothermal and water take, mainly re-newel – whilst it might seem straight forward we need to ascertain there is no water banking taking place and that the applicants are actually using their consented take.
- Scoping the potential for a Joint Resource Consent with RLC for a water take from the Waipa Spring and future take from the Hemo Spring.
- Ngati Whakaue, in partnership with RLC, must ensure the take for municipal supply to east side is maintained to a safe, efficient and resilient water supply. The Unit not only comments on the resource take but also the potential pressures that developments are putting on our roads, schools, hospital and do we have enough police etc.
- Another large consumer seeking re-consent for water take is Red Stag. These discussions are in progress.

In light of the mahi the unit is covering a Recommendation is put to the meeting:

‘that this AGM supports TKN to scope, the viability of a standalone Whakaue Iwi Hapu Taiao Resource Unit, and the consideration is when Whakaue negotiations are completed and settlement legislation is passed, the post settlement governance entity established, it is contemplated the RM unit will sit in that structure’.

Q How relevant is this mahi to Ngati Whakaue?

PT Very relevant, Te Komiti Nui believe being fully abreast of the environmental reforms will or may identify what we need to consider in our negotiations where they impact and or impede our aspirations for our natural resources.

PS Context of korero: we can express our own customs and tikanga concerning Taiao and wai, We can do that now, we can do it before any settlement entities are formed and we can express our aspirations, desires and our requests and our actual demands of the crown on how it treats our natural resources. We can say to them, no more water take, no more this, no more that.

We need our own runanga established on our own by and under our own mana and we need to lay down our laws accordingly. How we do that right now, I'm not too sure. But that's all I've got to say.

PT Absolutely agree with your korero, Ngapuna do it better than others because of the impacts the hapu have lived with and still do. So do you support the viability for TKN to scope this or not?

PS That's what the question is – I do and I don't, I do in that there might not be anyone else and as for me, your committee is mandated to do one thing and that is to drive our extant claims to settlement, I know you's are probably capable but then I, personally, haven't mandated you to go sideways, that's what troubles me.

You have to settle the extant claims that I'm involved in and do it correctly, thoroughly and do it without further breaching the treaty, so there's your answer yes and no.

RB Shared a few instances where resource consents were being signed off by our own for questionable practices ie: dumping asbestos in a hole in a field that in the long term leaches into waterways, the number of people who want to take geothermal, take our fresh water, flush sewerage onto Ngati Whakaue lands in the forest.

If we don't enable and support the establishment of a Unit to carry out this mahi, then who will? Consents to take water, flush waste to our waterways and whenua, dump toxic substances will be approved without Ngati Whakaue knowledge – we have secured funding to initiate and establish a unit to carry out this mahi – our tono to you today is permission to scope the requirements and viability of a Taiao Unit.

KH Hugely supportive of the scoping as I have been one of the people filling those gaps when we haven't had the support Ngati Whakaue needs to whakaae mo te Taiao – so yes supportive of the scoping exercise and will put my hand up to put pen to paper and help on that as well.

TW Suggested that when we meet with Maketu that we make sure to advise the scoping of the Ngati Whakaue Taiao/RMUnit is not intended to include any relationship arrangements Maketu has already established with local & central government and acknowledge the mahi they are funded to carry out in terms of restoration mahi in and over the estuaries – so Maketu is separate to this resolution

RB Yes we are fully conversant with the Maketu management plan, climate adaptation etc so this scoping will certainly overstep the plans already underway at Maketu.

At this point and time the RMUnit will help build the knowledge and capability to identify issues in their immediate surrounds and not eventually respond in their own right.

PS Shared his concerns again, about the actions of other Ngati Whakaue members in terms of arrangements in other claims settled for and on behalf of Ngati Whakaue. Asked that TKN remains vigilant that we do not commit the same behaviour.

RESOLUTIONS:

- 1 that the Taiao Resource Management Unit report is accepted and
- 2 that this hui endorse the scoping of a standalone Taiao/RMUnit

Moved

Tony Wihapi

Seconded

Kerriane Hancock

All in favour

AE Carried

3.3 EXTERNAL REPORTS

Chair suggested the supplementary reports are there for Ngati Whakaue information and take them as read.

There being no questions on the supplementary reports Chair asked for a mover.

RESOLUTIONS:

that the supplementary reports are accepted

Moved

Vickimae Bhana

Seconded

Iris Thomas

All in favour

AE Carried

AGENDA ITEM 4 FINANCIAL PERFORMANCE

Presented by accountant, Jared Hulton, from GHA, and gave brief overview of how the financial statements are prepared.

- GHA prepare the financial statements and liaise with the auditor BDO Rotorua.
- BDO receive the prepared statements, take a step back and take an independent view on the way those financial statements are prepared and provide an opinion on how they comply with the financial reporting standards that TKN need to comply with.
- They also look at some background things like whether there's good governance procedures in place and some of the internal controls around how we pay our bills and everything else.
- If all is in order BDO come back with an audited opinion.

So, for the financial year ended 31 March 2023 TKN received a clear audited opinion from BDO on the 14 November 2023.

Revenue - A couple of straight forward income streams

CNI predominant source of income:	up from \$834,027 in 2022 to \$886,066 in 2023 A 7% increase from previous year
Interest	up from \$1,495 in 2022 to just over \$8,000 in 2023
Other revenue	
Profit share from Tumukawa LP	\$6,000
Sundry income	\$9,449
Total Revenue	\$909,602 vs \$849,429 in 2022

Expenditure

Administration \$187,000 vs \$116,00 in 2022

Our largest expenditure coded as contractors as opposed to employees because of the way TKN is utilising its management/support team and sits within the administration function, including database administrator – so \$40,000 of movement and administration costs pretty much come from what would be comparable last year of employee costs.

Communications \$21,978 vs \$1,920 in 2022

Increased activity, engagement of communications expertise, set up of Journey to Settlement Facebook platform that ensure Ngati Whakaue are connected to TKN activities in the year.

Governance expenses \$66,089 vs \$53,301 in 2022

Obviously, there's been a significant push and work done and being done by the trustees to get to the point where they are at now from where they were a couple of years ago.

So overall, we have a 33% increase in expenditure and predominantly what the Chair and Operations Manager have been sharing today is in that 2023 year. 2022 can be considered the end of the quiet days for TKN.

Surplus \$626,755 vs \$633,132 in 2022 (includes Tax credits)

To put a bit more detail we can see some of the trends that are going on that are referenced in Notes to financial statements but ultimately you can see TKN have kept the surplus about the same as the prior year and these surpluses reflect the distribution that passes from TKN to the Assets Trust.

Just to remind you that this is what TKN does for tax efficiency purposes (as contemplated by the Trust Deeds of TKN and Assets Trust) rather than holding these funds and needing to pay tax on them. There is no accumulation of wealth in this Trust, we distribute that on so it can further be distributed on to the Iwi.

Balance Sheet

In terms of the balance sheet, there is no movement year on year and our total assets are ultimately what the trust is worth. That's on the assets, \$355,000 both years and that's because as I referenced, we don't keep any profits into TKN, we pass them on to the Assets Trust.

There are some slight changes throughout the balance sheet, cash is predominantly the same, but then some of these other things slightly change around the likes of Tumukawa's Limited Partnership, increases in value, that ties us back to that \$6,000 of profit that we get from there.

Liabilities very similar in terms of our creditors, what we owed people at year end, \$17,700 to \$17,900.

And then we've got income in advance, which is some of this further funding that Pauline's referenced that we're getting from government departments, because we can't just flow it through the organisation, effectively, that \$18,000 is what Rawiri was referring to around tagged funds. So we don't just push it in and wash it through the rest of the profit and loss, call it income, and then just use it on any other expenditure that's specifically tagged and held in the balance sheet as a liability to ensure it's only spent for its purpose.

So that's the overall wealth of the organisation, \$355,000 doesn't change for those reasons that are referenced.

And then the last thing we want to present as these trustees always do, incredibly transparent around the fees that are paid to themselves. And we've got that listed up there for every single one of the trustees, and it's also duplicated right at the end of the financial statements on page 48 or note 11.

Jared invited questions from the floor

UNK When will the Crown start to contribute to TKN's negotiation activities?

RB Te Arawhiti have advised the first drop will be for the Crown's refresh mandate process.

UNK In reference to Pauline's invite to visit them at 1268 Arawa St, who owns the building?

RB Te Roroaterangi Hapu Trust purchased the building as a commercial investment but more importantly premises where Ngati Whakaue entities can be under one roof, accessible for whanau, koeke etc. Not reported in this reporting year as only moved in Sept 2023.

TW The way the financial report has been presented is fine, figures are reasonable and consistent and with that moved the resolution.

FINANCIAL RESOLUTIONS:

1 that the Performance Report for the financial year to 31 March 2023 be approved

Moved

Tony Wihapi

Seconded

Iris Thomas

All in favour

AE carried

2 Approve the re-appointment of BDO Rotorua as Auditors

Moved

Josie Scott

Seconded

Kerriane Hancock

All in favour

AE carried

AGENDA ITEM 5 GENERAL BUSINESS

As advertised

- Re-mandate and Taiao/RMU, covered off in Management Operations Report

Mokoia Island Trust representation added to GB

- As required by MLC trustee nominations and election to be held at a Ngati Whakaue hui a iwi.
- Aunty Josie resigned about 6 months ago
- Wenarata Kingi has been co-opted.

Noted by Aunty Josie – Mokoia Island elections this hui cannot proceed as it has not been advertised properly, cannot just add it to GB on the day.

With that the Chair apologised to the hui and advised he will set it to be advertised to be held at the conclusion of TKN AGM business next year – Nov 2024.

There being no further business meeting closed with final workd and karakia by Rukingi.



Rawiri Bhana
Chair



TE PURONGO O TE HEATANGATA O TE KOMITI NUI O NGATI WHAKAUE

THE CHAIRPERSON'S REPORT

FOR YEAR ENDED 31 March 2024

Tupu ki runga
Tupu ki raro
Tupu ki roto
Tupu ki waho
Tupu ki te whaiao,
Ki te ao marama
Tihei Mauri Ora

Tena ra tatau katoa nga uri whakaheke a kui ma, a koro ma, ratau kua nunumi atu ki te po.

Tangihia mo tatau tini aitua o te wiki, o te marama, o te tau. Ratau ki a ratau, tatau e pani nei, e noho nei, tena ra tatau katoa.

Firstly, as always Te Komiti Nui o Ngati Whakaue wish to acknowledge those who are no longer with us, including those original claimants, but are still very much a part of our thoughts as we continue working towards a suitable outcome for our iwi. We remind ourselves of the legacy of our Tupuna to 'fight for what is right'.

I am proud to present this, my third Chairperson's report this morning. This report will cover off some of the highlights of the past year but also bring to light some of the frustrations that continue to hamper our journey towards Settlement.

Despite this I am extremely privileged to stand before you, my, our Iwi and to report back, to take questions, and to give a level of certainty that we are moving towards in this negotiation/ settlement process for all of Ngati Whakaue, regardless of where they choose to live.

Governance, Relationships & Collaboration

As many here today know, the reporting year was largely filled with Te Komiti Nui having to go through a Crown/Te Arawhiti driven process to refresh Te Komiti Nui mandate which I will elaborate on later in my report. Despite this, your Board, by and large, has been busy working behind the scenes to ensure that when we are given the whakaae to begin fresh negotiations that we are ready to roll.

What this looks like is that our Trustees have put their hands up to help lead and co-ordinate the key workstreams, ie: Historical Account, Post Settlement Governance Entity/ies, Communication, Claimant engagement hui, Negotiations and more.

Outside of this, nominated Trustees have a presence and continue to give voice for Ngati Whakaue on CNI, Te Maru o Kaituna, and Tumu Kawa Limited Partnership.

I want to acknowledge the Taiao/Resource Management Unit, ably managed by Manuariki for the sterling effort she and her team provide in response to Central Govt's reform programmes and local Govt. consents, developments and Plan Changes. The unit is currently sustained through MfE, DIA and BOPRC funding support.

I want to thank our lean operations team, lead by Aunty Pauline and Manuariki, we have managed to do so much with so little, and without these two especially would struggle to be where we are today.

I also want to highlight the collaborative nature of Ngati Whakaue entities being housed in two locations, either Pukeroa House or Te Whare Koromatua o Whakaue. The 3 toto entities, Te Komiti Nui, Te Kotahitanga o Ngati Whakaue Assets Trust and a work unit of Te Taumata o Ngati Whakaue co-located to Te Whare Koromatua o Whakaue which enables a closer connect, to come together quickly and share korero and expertise on a host of activities and opportunities that may benefit our iwi.

As a result of a Ngati Whakaue collaboration project, funded by Te Puni Kokiri, has seen a collective monthly Ngati Whakaue Chairs forum where issues, opportunities and benefits for Ngati Whakaue katoa are discussed and supported. This is a huge step forward as Ngati Whakaue, to take back our rightful place and interest in our town.

Refresh Mandate

I was hoping that I would be able to confirm today that the Minister for Treaty Negotiations had confirmed or not a fresh mandate for Te Komiti Nui.

Engari, just wanted to share the results of the mandating hui if you have not kept up with the communications shared on the journey to settlement facebook page.

I am happy to report that at the conclusion the mandating hui and the written submission period that Te Komiti Nui o Ngati Whakaue received 72.9% support from across the four in person' mandating hui, 80% from the online vote and 80% of the written submissions, Te Komiti Nui acknowledge that this does not represent unanimous support, but as highlighted by Te Arawhiti there is wide support for the mandate from which Te Arawhiti will have made their recommendation to the Minister for Treaty Negotiations.

I am proud of the way the hui were facilitated, by how our Trustees and our staff conducted themselves and acknowledge that in a democracy that we will not always agree with one another, but that once a consensus decision has been made by our iwi, by the descendants of the 6 Koromatua hapu of Ngati Whakaue, we will come together and get on with the mahi as tasked.

My Board and I recognize that there is still dissatisfaction with the mandate process undertaken and that there is still perceived issues to be resolved, one but certainly not the only one is 'representation' on the Te Komiti Nui board of trustees.

We have at general business a segment where representation will be discussed in more detail and whether the Iwi wants to revisit the representation model, as per our Trust Deed and make changes.

There is a lot of work to be done to prepare for negotiations and by working collectively we can move forward as Ngati Whakaue.

Maketu issues

A continuation from last year's Chairs report, Te Komiti Nui has had a level of frustration due to not being able to get on with the mahi the Trustees put their hands up to do, to successfully re-engage with the Crown and commence negotiations for the outstanding Ngati Whakaue claims.

Since the last AGM we have held several kanohi kitea hui with Te Roopu Whakahaere from Maketu, and have tried on numerous occasions to come to an agreement on how we could work together, no different to how we engage and work with the other claimants.

Despite what has been said by some, either in the mandate hui or the written submission period, Te Komiti Nui will not exclude anyone, BUT what we cannot and will not agree to are matters that sit outside the mandate of Te Komiti Nui, and are actually matters that can and should only be decided by you, our people through a Hui a Iwi. We have also been accused of talking to the wrong people in terms of claimants but again, Te Komiti Nui regularly ask the Waitangi Tribunal for the most up to date list of named Claimants and we will continue to engage with these officially named claimants until told otherwise.

Finances & Distributions

I wish to also thank Glenn and particularly Jared Hulton from GHA who continue to provide excellent financial services and advice to us. We are thankful that we can utilize the expert services from a Ngati Whakaue owned pakihi.

I want to remind our iwi that it is Te Komiti Nui who provide the year-on-year largest proportion of income that Ngati Whakaue Assets receives. This is often overlooked by our iwi, yet since both Trusts inceptions, it is Te Komiti Nui that has distributed more than 16 million dollars to Ngati Whakaue Assets which, as you know, Assets Trust utilizes according to their Distribution Policy either through grants to our Ngati Whakaue marae, our various iwi initiatives and programs including Whakanuia or invested to grow the financial base of our iwi.

We run a very lean operation and are aware it is iwi money that we spend as part of our mahi. I am proud that both negotiations/operations and governance work hard to ensure that we extract the most from any spending that we have and will continue to work hard that we continue to be fiscally responsible with ultimately our iwi money. Again, we have had accusations that Te Komiti Nui is frivolous with your money. This could not be further from the truth; we have a small operations team that work harder than any team I have ever seen. We have a Taiao team that aims to be cost neutral to our iwi, and we have Trustees who work many many hours, with the likes of Uncle Hoki in the office daily.

Conclusion

With the conclusion of the mandate process, and hopefully the Ministers approval to begin negotiations once again, we as Ngati Whakaue can come together and work on what we want to leave our Mokopuna instead of fighting one another.

So again, I reiterate that Te Komiti Nui operates in an open and transparent manner, are happy to work with our claimants, and all our descendants of the six Koromatua hapu o Ngati Whakaue to achieve a successful settlement outcome for our iwi. Lots of work has been done, and a lot of work has still to be done. As Chair I will ensure our iwi will be involved throughout.

I want to thank Atawhai Creative Communications, a Ngati Whakaue owned pakihi, who have been doing a stellar job in keeping our whanau connected and informed.

We will be launching our new website and registrations portal that will look after the tribal database of ALL of Ngati Whakaue. We have access to all the census data, through Te Whata, that all Ngati Whakaue entities can utilize when making decisions for a strategic outlook how and what we need to deliver to ensure that our Mokopuna have the best life they possibly can.

I just want to touch on the final judgement of the Appellant Court in the Whakarewarewa Arbitration, we cannot allow ourselves to become fractured, otherwise we leave up to lawyers and to judges

and to others to create new hara, to create new contemporary grievances that extinguish our right through whakapapa to our whenua.

We are Ngati Te Roro o Te Rangi, we are Ngati Tunohopu, we are Ngati Rangiiwaho, we are Ngati Taeotu, we are Ngati Pukaki, and we are Ngati Hurunga Te Rangi, the descendants of Tutanekai and Hinemoa, whose whakapapa to your whenua whether from Mamaku or Maketu, Ohinemutu or Ngapuna, Te Koutu or Owata is undisputed, and unchallenged. That you as Ngati Whakaue despite where you choose to live, work or otherwise in this world, know that you are Ngati Whakaue anake, that you are Ngati Whakaue, po te ao, ao te po. We are one iwi, not two. That our whakapapa to whenua is not determined by whether you live on that whenua or not. That your connection to your wai, your ngahere, your whenua is yours due to your whakapapa and no one can determine this but us, otherwise as seen in the Whakarewarewa result can be determined by others.

With that, I hope that this concludes my final pre-negotiations Chair report and that the subsequent months are dotted with regular update hui, ensuring that we as Ngati Whakaue are included throughout this settlement journey.

Finally, to my board of trustees thank you for the support you give me as we navigate challenges as they arise.

Nga mihi



Rawiri Bhana

Chair

Mokopuna Decisions for all our Mokopuna



OPERATIONS REPORT

NEGOTIATIONS & OPERATIONS MANAGEMENT REPORT

1 PERFORMANCE

This is Te Komiti Nui's second year reporting to our two year strategic plan, shared and reported on at last years AGM. It may appear very little movement has occurred, you may well say, and as you read the updates you will understand why.

This report shows what has been achieved to financial year end March 31 2024 and allude to the restated dates to achieve those Actions not achieved. We believe we are now back on track, with one very sensitive relationship issue which TKN needs to work on and do better. This will ensure our Maketu whanau feel valued and included as we navigate Crown processes on Ngati Whakaue's Journey to Settlement.

Strategic Workplan 2022/2024

Action	Due Date	Responsible	Deliverable KPI	
Prepare re-mandating documents	April 2023	Operations	Documents completed & signed off by Te Arawhiti & TPK	Achieved
Re-mandate documents available for submissions	Closing date for submissions 17 July 2023	Te Arawhiti Operations	Submissions received & reviewed	Achieved

4 submissions against re-mandate strategy & draft deed of mandate, 1 AIP but want korero re overlapping unsettled claims and 2 in support.

Submissions, against the Mandate strategy, were from a Maketu collective; Whakaue Marae Trustees, Te Runanga o Ngati Whakaue ki Maketu, and the Maketu claimants.

Subsequently they established as Te Roopu Whakahaere - to challenge TKN mandate to represent Maketu claims and to bring structure to their claims process.

Between Aug 2023 & Jan 2024, despite several requests by TKN to meet there appeared a reluctance by the roopu to engage with TKN citing they did not like the tone of our letter/s and that we were not following tikanga, engari, the roopu preferred to meet with Te Arawhiti officials and CCN on at least two occasions - TKN was not invited to these hui.

Oct ltr from the roopu advising they are open to a relationship with TKN & seeking an agreement on the 4 points below;

- 1) **Ngati Whakaue ki Tai** establish their own independent coastal PSGE in Maketu into which ALL Maketu negotiated assets, compensation, RFR and wahi tapu will be transferred, managed, and distributed.
- 2) **Ngati Whakaue ki Tai** representatives will have equal voice to, and will sit alongside, TKN/Ngati Whakaue ki Uta representatives at all future Ngati Whakaue-Crown (including Crown entities) and non-Crown negotiations.
- 3) **Ngati Whakaue ki Tai** to independently lead, manage, and negotiate the coastal settlement for Ngati Whakaue without TKN/Ngati Whakaue ki Uta interference.
- 4) **Ngati Whakaue ki Tai** pre-settlement mandated entity to be resourced to successfully engage in its negotiation process with the Crown.

TKN response: 2 & 3 not dissimilar to 2014 negotiations arrangement; 1 & 4 requires a wider discussion claimants, other Ngati Whakaue interest groups for when the Post Settlement Governance entity options are put to the Iwi.

Review submissions and resolve issues if any	1st week of August 2023 Reset dates to July 2024	Operations Te Arawhiti	Issues resolved	Not Achieved ongoing
December 2023 – met with Paul Tapsell & Larissa Wharepouri 2 Maketu claimants who advised they are no longer part of Te Roopu Whakahaere and wish for an audience with the TKN board of trustees to discuss their issues. Attended Feb 24 Board meeting. Fri 16 Feb - first meeting with Te Roopu Whakahaere - whilst we were able to share our respective understandings or misunderstandings as the case may be and perspectives on how TKN has performed or not since its inception – it enabled all in attendance to say what they wanted to say and voice their mamae. What the roopu did advocate for is; ‘that Maketu will look after Maketu’. 18 Mar email sent outlining TKN understanding for follow up hui 1 we agreed to meet again in the first instance to allow TKN to share with your roopu (and claimants) what mahi TKN has been progressing over the past 18 months. 2 To then consider what working together might look like, how, who, when & where. 3 Kotahitanga is the theme of this engagement. 4 Whilst we did not discuss this point – the Board felt it might also be an opportunity for your roopu to put on the table their thinking on how we can move forward. 18 Apr Te Roopu Whakahaere response to email: <i>Te Roopu Whakahaere are committed to finding a way forward with Te Komitinui. As discussed at our joint meeting, we wish to convene a working group to discuss the tikanga around how our two groups will engage before proceeding any further. We're open to the possibility of a wananga and suggest that the details of the wananga are discussed as part of the working party's brief.</i> TKN position: What they are suggesting is forming a working group immediately without understanding what mahi TKN have been working on over the past few months re: preparing for negotiations. Expectations of Te Roopu Whakahaere against the refreshed mandate strategy have not been resolved.				
Organise Mandating Hui – Maketu & Rotorua (including live stream)	End of Aug 2023	BOT Operations	Mandate received – as comment above – mandating hui held July 2024	Not Achieved Held over to July 2024
Due to the months it took for Te Roopu Whakahaere to accept TKN invite/s to meet it was unavoidable the proposed dates for mandating hui were not going to be achieved as planned. Eight months went by before a first meeting with Maketu roopu since the closing of submissions.				
Journey to Settlement	End of April 2023	Operations Organise a Haerenga around Ngati Whakae's traditional rohe for NW & Claimants, Crown officials & TKN lead negotiator	Completed July 2023	Achieved

Informative, gave officials better understanding & appreciation of the extent of Ngati Whakaue's traditional rohe (area of interest), key sites of significance we want back, lands Ngati Whakaue gave for the establishment of the town – the loss suffered by the failure of the Crown to implement and manage the town's development, losses Ngati Whakaue suffered through various acts of the Crown.

Draft Ngati Whakaue Negotiation Position	June 2023	Trustees	Te Arawhiti & TKN agree position & strategy	Not achieved
Draft Ngati Whakaue Negotiation Strategy	Date now likely to be Nov 2024, pushed out till after the refresh mandate hui	TKN Negotiation team Lead Negotiator		Work in progress

Following the completion of mandating hui priorities are to:

Hui with claimants & hapu – these have been ongoing, to confirm what the Claimants said in 2012 & 2020 re potential redress or what they would like to be considered in the settlement negotiations is still the same.

Engage Economist	Aug 2023	Chair, endorsed by BOT & Lead Negotiator Operations	Signed agreement	Achieved On hold
Historian(s) Engaged	As and when required	Chair, endorsed by BOT Operations	Signed agreement	On hold
Develop draft Terms of Negotiation	Dec 2023	Negotiation team, Lead Negotiator Crown to Draft Terms of Negotiations	Draft Terms of Negotiation endorsed by Te Arawhiti TON signed off by Min of TOW Negotiations & Min for Maori Development	Not achieved Work in progress

More likely to be first quarter in 2025 should the fresh mandate be signed off by the Minister for TOWN – reasonably confident.

Communications framework developed	April 2023	Atawhai Creative Communications Operations	Communication Strategy endorsed by BOT	Achieved
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Very happy with the comms that are being put out there by Atawhai, as I'm sure if you have been following Journey to Settlement Facebook page you will have a pretty good idea as to where things are at, today is about fronting and being accountable.

Of course TKN board of trustees will continue to undertake it's functions under its Mandate, TKN Deed of Trust and its Deed of Mandate, to support claimants, iwi members to have input into Ngati Whakaue approach to negotiations.

2 WAI CLAIMS

At last years AGM there was criticism that the claims were not in the AGM book. You will find all Claims on the centre pages.

Context

We have reviewed the statements of claim of each Ngati Whakaue WAI claim. The following is a snapshot, for your information, of what the Claims tell us, statutory links to the Crown Acts/Legislation that have impacted Ngati Whakaue from 1880's, but certainly not limited to.

LAND LOSS In the 1880's the total area of Ngati Whakaue's tribal estate was approximately 350,000 acres (including lands around coastal settlement of Maketu). Today the land area is about 20,000 acres.		
	Legislative instruments	Context
Individualised land titles	Native Land Act 1894 Native Land Court 1862	The Native Lands Act 1865 was an Act of Parliament that was designed to remove land from Maori ownership for purchase by settlers as part of settler colonisation. The Native Land Court was one of the key products of the Native Lands Act 1865. It enabled the conversion of traditional communal landholdings into individual titles, making it much easier for Pakeha to purchase Maori land.
The Native Land Court processes imposed high social and economic costs on Ngati Whakaue and further contributed to the alienation of lands - also as a result of dubious acts of Crown agents.		
Crown Land Purchases	The Thermal Springs Act 1881 (TDSA)	The purpose of the Thermal Springs Districts Act in the 1870'S was to open up the Rotorua district for settlement. This purpose was limited by the preemption which states that it must be "beneficial to the Maori". It is questionable on several different grounds whether the circumstances surrounding the purchases conformed with the provisions of the Thermal Springs District Act.
Land taken for public works	The Public Works Act 1981 (PWA)	Gave the Crown power to acquire land from landowners for public works. Public works may include works such as roads, schools, police stations and railways.
Land Consolidation Schemes	Te Arawa Maori Trust Board Te Arawa Lakes Trust	Maori land policy from 1909-1953 is the period in between two pivotal statutes, the Native Land Act 1909 and the Maori Affairs Act 1953. These schemes had to be community initiatives utilising the traditional leadership. The main components (as defined by Ashley Gould in his report to the WT CNI Inquiry 2004) of land development schemes (a) supported by state funding and expertise (b) relating to land in Maori ownership (c) that were focused on converting land into pasture and, in particular, for a particular type of farming activity, namely single operator dairy farms.

Establishment of the Rotorua Township	The Fenton Agreement 1880 The Clarke Agreement 1883 The TSDA Act 1881	The schemes date from legislation enacted in 1929 and were the brainchild of Sir Apirana Ngata. Land alienation significantly limited economic options for Maori - retention could maximise options. The Crown was motivated by the desire to control the developing tourism industry, to enable development of the North Island infrastructure and to assert authority over the region. Te Arawa resisted this pressure and sought to maintain authority over their land and affairs and opposed the imposition of the Native Land Court. In the face of this continuing opposition, Crown negotiated an agreement with Ngati Whakaue, Ngati Rangiwewehi & Uenukukopako for the establishment of a township at Rotorua. The agreement suggested a shared authority, parties would work in partnership - sadly the Crown acting as trustee to administer leases on behalf of the Iwi signatories became clear that this was not the Crown's understanding.
GEOTHERMAL Loss of access to and use of our natural resource for a range of purposes.		
Whakarewarewa Geothermal Valley Geothermal Resource of Ngati Whakaue	The Thermal Springs District Act 1881 (TDSA) & amendments	An area could be declared a thermal springs district where only the government could purchase land. Private ventures - including those run by Maori - were encouraged, but public interests took priority. The application of the TSD Act was far more sweeping in its operation than was at first imagined. At first it looked a most innocent measure, its supposed object being merely to prevent the Hot Lakes District, in some aspects one of the wonderful regions in the world, from falling into hands of private capitalists who might monopolise its advantages for selfish purposes and at the same time throwing it open to European influence and energy, but very few imagined it would be taken advantage of to withdraw from sale nearly 650,000 acres principally in the then County of Tauranga and now commonly known as the central north island.
SOCIAL IMPACTS		
Breakdown of Ngati Whakaue tribal structures	All previous legislative instruments as mentioned	Central to the breakdown of Ngati Whakaue structures and rangatiratanga was the requirement for the township block to be submitted to the Native Land Court for title investigation as was contemplated by Fenton Agreement. By the mid-1880's Maori communities throughout the Rotorua district were fully enmeshed in the processes of the Native Land Court and Crown purchasing saw years of resistance to the Native Land Court system overcome.

Socio-economic deprivation	All previous legislative instruments as mentioned	As a whole the Maori population was vulnerable to economic cycles and lived in difficult circumstances. Maori were afflicted, not only with poverty and lack of access to development credit, but also with debilitating legal problems. Maori often had to invest their energies and lost a great deal of time and money in attempting to unravel complicated legal and tenurial problems arising from the complex thicket of the law relating to Maori land tenure. By mid 1880 communities throughout Rotorua became increasingly vulnerable which accelerated in the wake of the Tarawera eruption.
Iconic Sites of significance Te Koura-ma-Whitiwhiti No.1 Te Wharau-a-Tahora Whakarua Ngongotaha Maunga	Scenery Preservation & Public Works Takings Scenic Reserves Act 1903 - subsequent amendments 1910 The Reserves & Domains Act 1953 The Public Works Act/s Land Act 1948	The Public Works Acts of 1894, 1905, or 1908 provisions purported that all native land taken taken under the PWA for scenic purposes were deemed valid. The Acts and amendments saw the systematic taking of 1128.1 acres of Ngati Whakaue hapu land between 1916 to 1983 without their full consent and ostensibly extinguished rights entitlements and usages associated with those lands.

3 CROWN POLICY INSTRUMENTS FOR COMMERCIAL AND CULTURAL REDRESS

In preparation for negotiations we, your board of trustees and the Operations team, have considered Crown Policy Instruments for commercial and cultural redress that affirms what Ngati Whakaue might expect to be negotiated in a settlement package.

3.1 Cultural redress - Return of iconic cultural sites that are still in Crown ownership

Example

SITE	DESCRIPTION	LAND HOLDING AGENCY	AREA (ha)
Ngongotaha Maunga			

3.2 Commercial redress (setting aside the 'on account' payment via the CNI settlement)

Properties subject to 'an offer to purchase' on settlement date.

Example

NAME/ADDRESS	DESCRIPTION	LAND HOLDING AGENCY
Mamaku Crown Forest		DOC
Whakarewarewa No 1		Crown Forest (CRI)
Land banked		

3.3 Overlay classification

Overlay classifications apply to sites of very high cultural significance on public conservation land. It acknowledges spiritual, cultural, historical and traditional values in relation to the site. It also provides for the iwi/hapu to have a formalized role in the management of the site.

3.4 Statutory Acknowledgements

Statutory acknowledgements apply to areas, sites or water bodies owned by the Crown, with which a claimant group have a special relationship. It acknowledges a statement of the iwi/hapu associations and enhances the iwi/hapu ability to participate in specified Resource Management Act 1991 processes.

3.5 Deeds of Recognition

A Deed of Recognition follows from the Statutory Acknowledgements. The Minister responsible for managing the land or the Commissioner of Crown Lands as appropriate subject to statutory acknowledgement, acknowledges a statement of the iwi/hapu association and agrees to consult and have regard to the iwi/hapu views on specified matters.

3.6 Geographic Name Changes

Identify if Claimants want any name changes and draft case for NZGB.

Note: Hau kainga ki Maketu propose street/road name changes.

3.7 Deferred Selection Properties

Properties subject to an offer to purchase within a deferred selection period from settlement date.

3.8 Sale and Lease Back Properties

Non education properties.

3.9 Sale and Leaseback Properties

Education properties available for purchase subject to a leaseback to the Crown.

NOTE: Crown sets a cap on the number of school sites for the Governance entity to select.

3.10 Properties subject to Right of First Refusal for 171 Years

Lands within the South Auckland Land District.

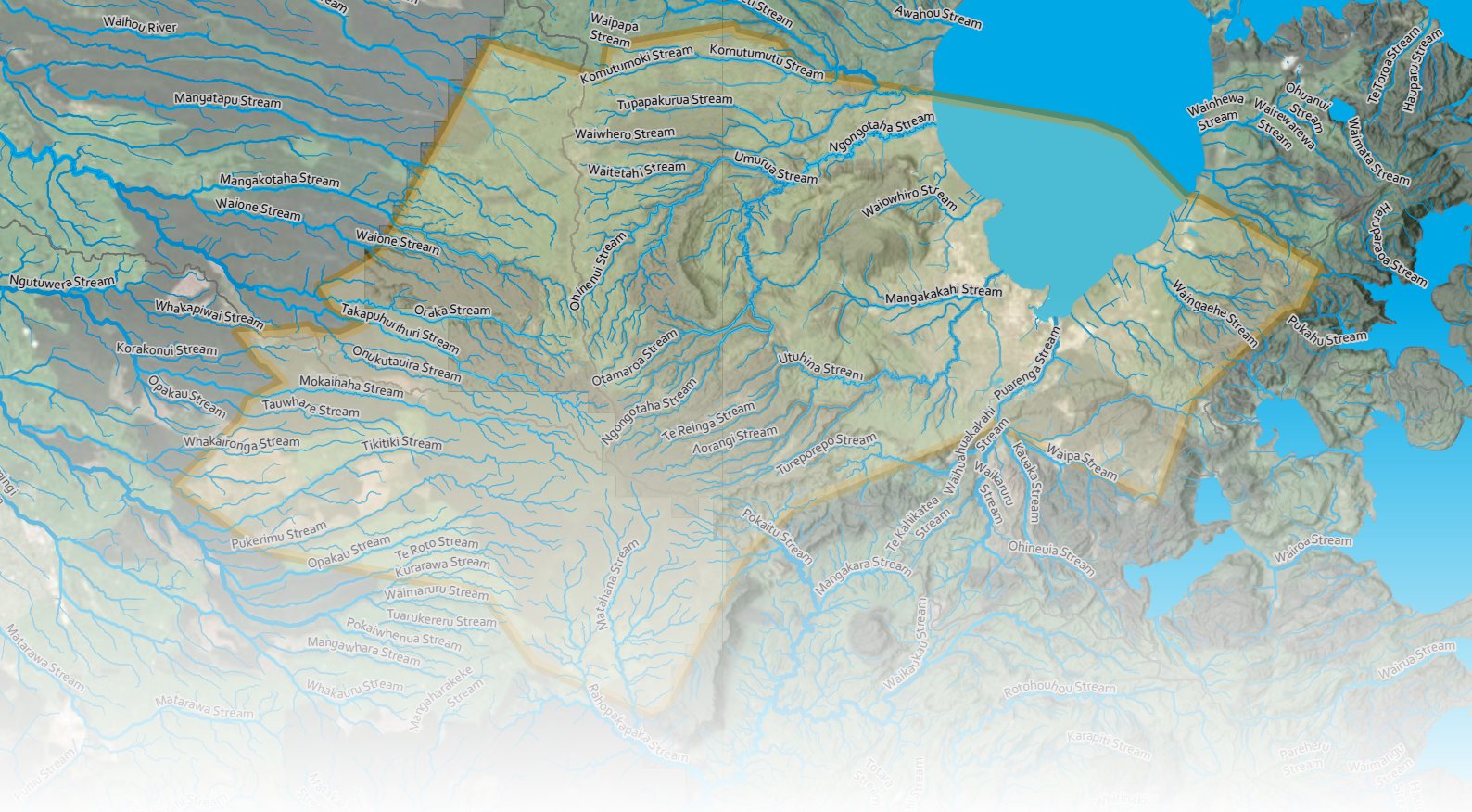


MAKETU CLAIMS

Maketu Peninsula A claim by descendants if the tipuna Haerehuka in regards to lands comprising the Maketu peninsula and surrounds, in the :matter of land consolidation, schemes under the Native land Act1909 and its amendments	WAI 1101 2003	~~Henry McRae~~ , Te Uira Reg Naera, ~~Grace Dorset~~ Principle whanau representative Norma Sturley Maru Tapsell
Te Awa o Ngatoroirangi Part settled by TPT – but is about Te Arawa being affected by the actions of the Crown in the vesting of parts of Te Awa o Ngatoroirangiin the TGA city council	WAI 676 1997	Raewyn Bennett ~~Piatihi Kerr~~
Ownership of Maketu A Sec 72 Descendents of Ieni Hans & Te Ao Kore Warangi relates to original ownership of the block in Ieni Hans Tapsell Ltr 24 Oct 2023 to Waitangi Tribunal advising Ieni Walters & Larissa Wharepouri as the named claimants – Direction orders to the Registrar confirming the request from the dated 8 Dec 2023	WAI 1475	~~Theresa Ngawaka Horne,~~ ~~Te Wano Walters~~ , Maru Tapsell*, Hone Ihaka Devon Ieni (Beau) Ngatipeehi Walters Larissa Wharepouri Further Succession order sent to Waitangi Tribunal
Ownership of Maketu A Sec 72 Failure to thoroughly investigate the original owner interests before passing Sect 8 (1) of the Native Land Act 1934 granting Waihi No.6 in breach of Article 2 of the TOW	WAI 325 1992	Clem Tapsell Succession orders sent to Waitangi Tribunal
Maketu, Whareama & Little Waihi Relates to breaches in the claims area of Maketu, Whareama and Little Waihi Ltr dated 13 Dec 2023, from sole claimant Larissa Wharepouri, to Waitangi Tribunal requesting Paul Te Ururangi Tapsell be added as claimant, also acknowledging Huia Tapsell and Quentin Tapsell are both deceased.	WAI 1791 2008	~~Huia Tapsell~~ Jackie Butcher Clem Tapsell Larissa Wharepouri & Gilly Parker Further Succession orders sent to Waitangi Tribunal
Lands taken under the Maketu Land Consolidation Act Relates to lands taken under the Maketu Land Consolidation Act	WAI 2147 2008	~~Richard Whenuariri Tapsell,~~ ~~Te Wano Walters,~~ ~~Joan Waterreus~~ , Maria Brenda Horne Succession orders into Waitangi Tribunal

NOTE: I have included the original claimants, struck thru with a line.
* denotes replaced.

ROTORUA CLAIMS



Waimihia Waingaehe Lands claim

Relates to grievances that occurred within the traditional boundaries of Ngati Whakaue and the geographical area from Waimihia in the west to Waingaehe on the southern shores of Lake Rotorua.

WAI 1883

Anaru Te Amo

2008

Paul Tapsell

Te Kouramawhitiwhiti No 1 and Te Wharau a Tahora Whakarua

Acquisition of the lake frontage land specifically to lands known as above, which relates to WAI 94 Ngati Whakaue Endowment lands that were being negotiated at the time.

WAI 410

Hamuera Taiporutu Mitchell
Hamuera Walker Mitchell

Alienation of Pukeroa Hill

Effect of the 1993 settlement agreement with the Crown and the subsequent grievance created that impacts certain sections of Ngati Whakaue.

WAI 1963

Hamuera Walker Mitchell

Geothermal Resource

Failure by the Crown to protect customary geothermal resource within Ngati Whakaue boundaries.

WAI 335

Hamuera Taiporutu Mitchell
& Hamilton (Uncle Bishop)
Manaia Kingi
HT Mitchell replaced by HW Mitchell

Wrongful taking of the geothermal resource by the Crown under various legislation, in particular breaches under the Thermal Springs District Act 1881.

WAI 268

Hamuera Taiporutu Mitchell &
Hamilton (Uncle Bishop) Manaia Kingi
HT Mitchell replaced by HW Mitchell

Motutara Peninsula

Relates to wrongful acquisition of ancestral lands & hereditaments of Ngati Hurungaterangi lands located on what is known as Pukeroa Oruawhata block and more particularly the areas of Government Gardens, the Blue Baths and the Polynesian Pools.

WAI 2227

Edward Herewini Mutu

Ngati Whakaue Taonga

All Taonga acquired by the Crown and its agents, those sitting in collections housed in NZ Museums.

WAI 1881

Te Kiri Wheroewa Mitchell

Aleisha Mitchell

Ngongotaha Maunga Taken in 1903 under the Scenery Preservation Act, however there was no legislative provision to acquire Native land for scenic purposes, 1908 Public Works Act enacted the SPA and continued taking acres of land on the maunga through various amendments & Acts.	WAI 1204	Kanohi-Mohoao-Winiata
Mamaku Claim Failure by the Crown to utilise the land nga hapu provided for the construction of a railway for the benefit of the district, residents and hapu.	WAI 316	Nirai Manahi Ngati Pukaki, Ngati Rautao, Ngati Waoku, Ngati Hika, Ngati Ririu, and Ngati Karenga
Whakarewarewa & Horohoro State Forests Wrongful acquisition by the Crown of the greaterpart of Ngati Whakaue lands and interests in particular two Crown forests as claim title. (316, 2.11 & 2.12) Sec 8HB(1)(a)	WAI 317	Hamuera Taiporutu Mitchell, ~~Hamilton Kingi~~ , Malcom Short, Alex Wilson, Shane Gibbons, Stuart Harris, David Rangi Tauria HT Mitchell replaced by HW Mitchell
Ohinemutu Village (Imposition of Rates) Crown's failure to apply the terms of the Fenton Agreement in terms of recognising Ohinemutu Village as a Kainga Maori – not being subject to rating under all rating legislation since 1880.	WAI 384	Ngawiki Porter, Alex Wilson, Andrew Te Amo, Theo Tait, ~~Ruihana Phillips~~ , Maxine Te Kowhai Rennie, Maraea Shuker
Whakarewarewa Geothermal Valley & State Forest Whakarewarewa No 3	WAI 268 WAI 533	Te Au Nikora, Hokimatemai Kahukiwa, ~~Tobias Hona~~
Estate of Rotohiko Haupapa Loss of lands and prejudice as a result of Native Land Court and Crown Purchasing.	WAI 1357	Tony Paretene Haupapa, ~~Terrence Raniera Phillips~~
Application of legislation and policies Relates to consolidation schemes, settlement of railway lands, legislation and Native land Court actions Ngati Rangiwhao & Te Arawhata Taro whanau.	WAI 2286	Cynthia Ngahuiatapu Smith
Owhatuiria Land blocks Lands alienated by the Crown, including Puketawhero Recreation Reserve, the old abattoir site, the Owhatua Hill and surrounds including Te Ngae Shopping Centre – by Public Works Act, Rating Act and Acts of Parliament and subsequent policies.	WAI 2083	Hiwinui Heke
Rika Whanau Land Claim Actions or inactions as the case may be has disadvantaged the Rika whanau from occupying and developing the whenua.	WAI 2459	Walter Rika
Mere Tira Kahurangi Lands Rights and interests that were alienated, denied, excluded and lost to her descendants as a result of Crown actions and omissions.	WAI 2296	David (Rawiri Stephens)
Niramona Pini Land Act (circa 1896) Actions of the Crown that allowed this Act to illegally transfer ownership of the Utanga block at Ohinemutu to private interests and then onto the Crown.	WAI 2505	Ben Manley

NOTE: I have included the original claimants, struck thru with a line.
* denotes replaced.

4 ADMINISTRATION

4.1 Ngati Whakaue Registration Database

TKN engaged the services of Lewis Callaghan from TIKI-OS, the designer of a management system built by Maori for Maori who by working in his treaty settlement team quickly came to understand the needs of Iwi and the kind of tools required to capture membership data and produce reports using that data.

Established in 2004 and with the benefits of a collaborative membership (all iwi using TIKI-OS) system, designed specifically for iwi, is that iwi do not have to reinvent the wheel, when a good idea from another iwi looks like it would be beneficial for other iwi utilising the system then TIKI-OS makes the enhancements and make it available to all other iwi.

Your management team believe TIKI-OS will save time and facilitate data accuracy more easily because it provides a complete integrated iwi member management system.

4.1.1 Te Whata data platform

The designers of Te Whata allows Iwi Information Managers to input and align iwi strategy and goals with key indicators providing a picture and narrative that is relevant to the dynamics and needs of each iwi. Manuariki is the Ngati Whakaue Iwi Information Manager. She will be able to gather Ngati Whakaue data from multiple sources into one place to tell our story in ways that are relevant to our own contexts. Amongst a suite of uses of data it can provide an overview, dashboard or picture of the current state of Ngati Whakaue.

From the latest census Ngati Whakaue population is 19,152 up from 8,775, this is relevant for our negotiations as population is a key factor when Crown contemplate quantum.

Nga mihi

Pauline Tangohau

Negotiations and Operations Manager



POPULATION STATISTICS

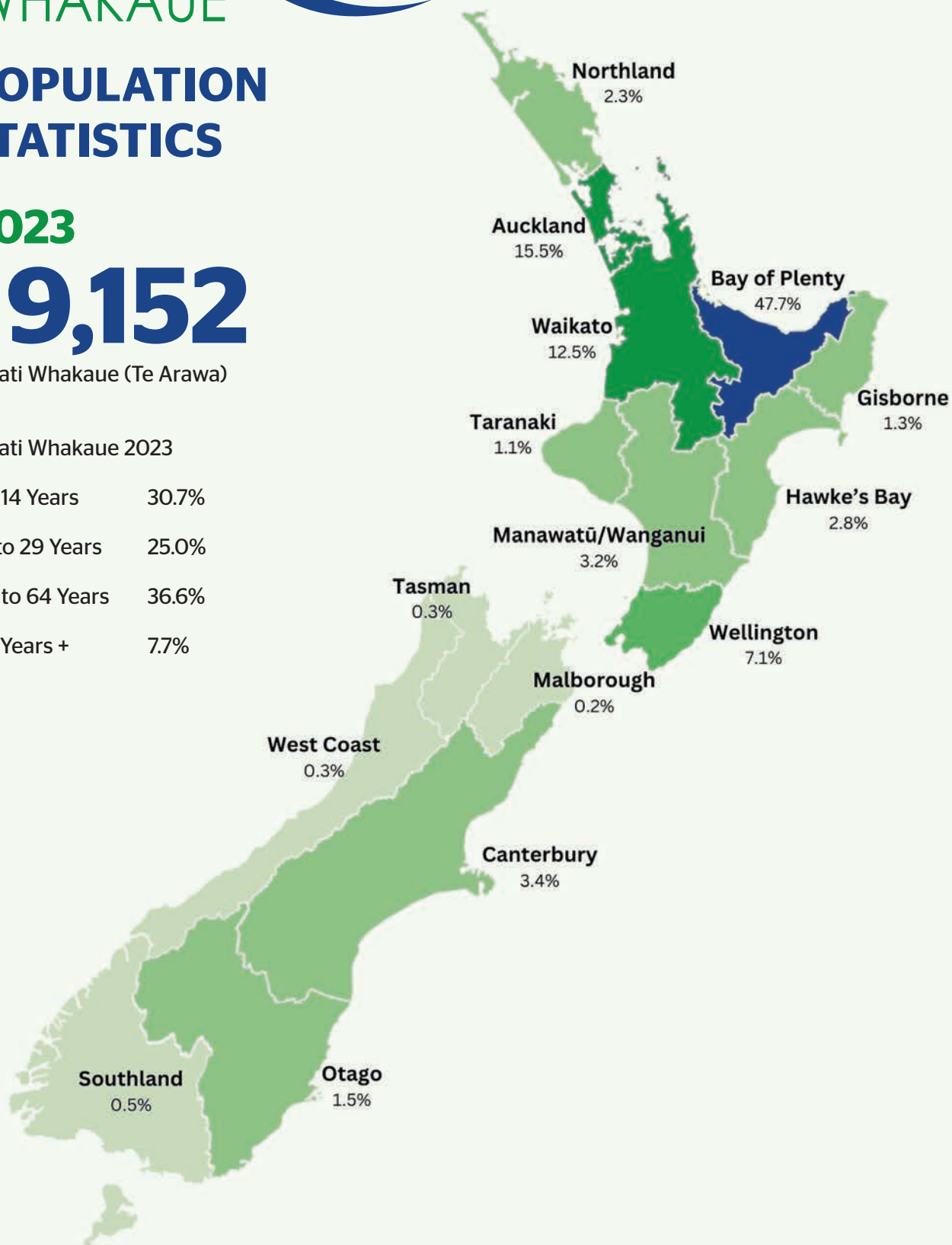
2023

19,152

Ngati Whakaue (Te Arawa)

Ngati Whakaue 2023

0 - 14 Years	30.7%
15 to 29 Years	25.0%
30 to 64 Years	36.6%
65 Years +	7.7%



TAIAO/RMU

WHAKAUE RESOURCE MANAGEMENT UNIT

Since the resource management unit was mandated to respond on behalf of the iwi, our unit has grown and has steadily progressed to ensure suitable kaimahi, tools and systems are in place - in order to maximise the impact of our engagement with councils, central government, consultants, developers and our local community.

OUR WHYS

- To represent and advocate on behalf of the resources in our Ngati Whakaue rohe
- To safeguard and enhance the health and sustainability of our environment
- To ensure our wahi tapu and sites of significance are protected

Our unit works collaboratively with Whakaue hapu (hau kainga within areas of our rohe), overlapping iwi, and local government to ensure we are prepared and aligned to provide the best response on behalf of the iwi.

Due diligence is undertaken in line with Whakaue kawa, tikanga and cultural values to ensure our taiao is protected, as well as our matauranga. We are committed to safeguarding the rights and interests concerning all our Whakaue lands and taonga.

As individuals, we bring an abundance of networks and affiliations. Thus, we receive assistance, support and notifications from providers, presenters and other iwi from around the motu - to avoid reinventing the wheel.

IWI MANAGEMENT PLAN

Our unit is currently creating two Iwi Management Plans, which will encompass all areas of our environment and taiao. The internal plan will only be accessible by whanau of Ngati Whakaue descent. Whereas the external plan with less information will be provided for/to those who are not from our Iwi.

Internal	External
Taonga tuku iho: • For iwi, hapu, whanau • Information available at the discretion of the iwi • Our role as kaitiaki • Our management plan • Vision and priorities • Comprehensive mapping and korero of our taonga • History, in depth tikanga and kawa • Mauri monitoring • Hapu management plans • 50-100 year strategy • Sensitive information	State of intent, protocols, and engagement between Ngati Whakaue and: • Central government • Regional government • Local government • Applicants: residential, commercial. Protected mapping: • Highlighting areas within Ngati Whakaue that are important and need in depth engagement and understanding. The content within this document is a core framework. The goal of the framework is that it is simple and definitive that minimal updates will be needed.

The plan seeks to strengthen the identity, mana, and prosperity of Ngati Whakaue whilst laying down the terms of partnership with the government, and local government. It will act as a detailed guide for managing and taking care of resources within the Ngati Whakaue rohe/tribal area. Engagements with our hapu and Iwi members are imperative, to ensure cultural values, aspirations, traditions, our purakau, your voices are included - for our current and future generations.

RMA REFORMS

Utilizing the data from Te Whata will assist in preparation for managing these reforms. The data provides insights that will help guide and shape pathways after the reforms are released.

At present we are focused on developing positive approaches and connections from the reforms that align with our iwi, and to enable our iwi to thrive, whilst safeguarding our mana motuhake.

SERVICE FEES

As the unit is providing a service, a cost structure is sent to all clients and consultants prior to receiving full applications. Local agencies also provide the cost structure, so applicants are aware our responses, our research, our resources and time comes at a cost.

This year, the unit secured funding to create an Iwi Management Plan, and further funding to facilitate planning and support for whanau capability, and our wai. Allowing the unit to expand our efforts beyond merely addressing resource consents. Thus, this has enabled the Whakaue Resource Management Unit - to stand on its own.

2025

As we transition into 2025, we are excited to announce that a Supply List of consultants to assist in our mahi has been developed. This includes: taiao experts, planners, scientists, engineers and more, all from Whakaue

We anticipate a large amount of resource consent and renewal applications in the coming months, and look forward to having more whanau on board to assess these, as well as informing our Iwi Management Plan.

Ngati Whakaue Iho, Ngati Whakaue Ake!

Manuariki Tini
General Manager



Ans Westra, Ohinemutu, c.1963



Mitchell Library, State Library of New South Wales



New Zealand Herald Glass Plate Collection, Auckland Libraries 1370-646-02

BOARD OF TRUSTEES



MARU TAPSELL

I am a Koromatua representative and lead for the Rakitu/ Haerehuka claim. I bring a wealth of experience and knowledge having been involved in Court (Environment) proceedings against local and central government in terms of how they try to run rough shod over our rights and interests.

I've been on this journey with Te Komiti Nui o Ngati Whakaue since it started, on and off the Board over the years.



HOKIMATE KAHUKIWA

I have been on the Board of Te Komiti Nui o Ngati Whakaue since its establishment in 2009. As I'm sure you all aware since 1880 our tupuna, in their own respectful and diplomatic way have fought the Crown over the covert way they secured our lands and resources. This is a long journey to settlement for which I am confident we may get traction in the coming year.

I am a claimant and former representative of the 6 koromatua and at the recent election as representative for the Horohoro & the western and south-western interest.



ALEISHA EWA MAKARITA MITCHELL

Ngati Hurunga te Rangi, Ngati Pukaki, Ngati Rangiiwaho, Ngato Taeotu, Ngati Te Rorooterangi, Ngati Tunohopu. Ko Kiri Mitchell toku kuia Ko Ike Reti toku koro No Ohinemutu taku kainga.

I've grown up in Ohinemutu with my kuia and koro, taught to always contribute towards bettering our people. My work background is in the Resource Management Act and Local Government, with studies focused on Indigenous Development, Te Tiriti and inequity in Aotearoa. I'm focused on making Mokopuna Decisions. Nga mihi ki a koutou.



SELWYN INSLEY

I am in my second term with Te Komiti Nui o Ngati Whakaue and represent Ngapuna on the Board. My work experience is in Retail, Sales and Education for the last 18 years. I am currently working as Kaiarahi Maori Partnerships Advisor for the Crown Research Institute Scion. Ngati Whakaue have an interest in the whenua were Scion sits through Nga Hapu Tokotoru - Ngati Hurungaterangi, Ngati Taeotu and Ngati Te Kahu. I have gained governance experience through a number of Maori Land Trusts, Charitable Trusts and Maori Incorporations I have been on and currently work within over the past 15 years.

I am happily married to Kimiora for 20 plus years and have two teenage tamariki, Meraania 18 and Herewini 16. I grew up in Ngapuna and live with my whanau in Owata. Lived in Rotorua nui o Kahumatamomoe my whole life and also have strong whakapapa connections on my dads side to Te Whanau a Apanui ki Omaio. I am excited to be working with the awesome people on the board getting Ngati Whakaue to settlement with the Crown.



RAYMOND POU POASA

I have been on the Board since its establishment since 2009 as the Ngapuna, Southern and Eastern representative.



KARENA TE AWA BIRD

E rere Kotare i to pohutukawa i Maketu, i nga puamuramura o Maraekura. Te takotoranga o taku whenua e.
E rere Kotare atu ki Puanga, papaki pakau ki Te Taitokerau. No toku rauru, taku puna korero, taku paparahi. Whakapau karakia ki te hiku e.
E rere Kotare ki Ngati Manawa. Whakahaua iho au e Tawhiuau, tauaru Kotare i te Rangitaiki, te kainga o Murupara e.
E rere Kotare ki Ngongotaha, E koropupu ana te wai o Te Ruapeka. Tangi apakura na ki Muruika
Ka tau ki nga wai o Te Rotoruanui a Kahumatamomoe e.
E hoki Kotare ki Te Kuraetanga o Te Ihu o Tamatekapua. Kua waihape mai koe ki te ngutuawa; Te Awa Kari o Ngatoroirangi, Whakapaukorero, Te Tokaparore, Tuterangiharuru.
Ki te taupunga o Te waka o Te Arawa, taku ipukarea e!
Ko Karena Te Awa Bird toku ingoa. Noku te maringanui ki te tu hei waha, hei kanohi mo Maketu.



TIPENE JAMES (Steven Robert)

"Tena koutou, tena tatou, Ngati Whakaue. Ko Tipene James toku ingoa, tetahi o nga kaitieki koromatua mo Te Komiti nui o Ngati Whakaue. He uri no nga koromatua e ono, he mokopuna no nga whanau Te Amohau, Pango, Arawhata.
My why; Ensuring that both our people and TKnoNW amend all Crown grievances together, and begin a collectivized iwi approach towards many of our current and future kaupapa.
"Me huri te aro ki te tonga mai o te ra, he ra ano ka whiti, he pitomata ano ka kite" - "Let us turn our heads to the engulfing of the sun, where tomorrow lives, where potentials await."



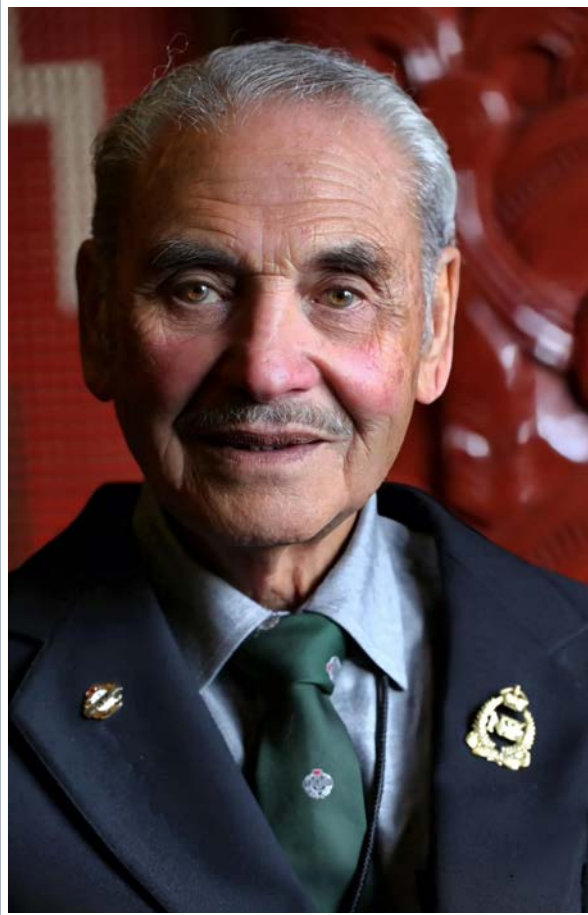
RAWIRI BHANA

Ruia taitea, kia tu ko taikaka, ko ahau anake.....
It is an honor to serve your iwi, and it is a privilege to be chosen as the Chair of Te Komiti Nui o Ngati Whakaue. A product of my upbringing, raised by my Papa and my Kuia, by my Parents and by our villages of Ohinemutu and Maketu. Growing up on our marae, inside our wharekai or wharenui observing, listening, watching my Aunts and Uncles I know I have lived a privileged life. To be exposed to the very best of our Iwi, to hear the whakaaro and moemoea of our koeke, of what they want for their, for our mokopuna, for their, for our iwi. Again to serve our Iwi is one of my greatest honors, outside of being a father and a koro. The work we have been entrusted to do by our Iwi does not escape your current Trustees. We collectively have been working towards our ultimate goal of presenting an acceptable and palatable offer to our Iwi and we are most confident that this will be a reality in the near future.



MOKONUIARANGI KINGI

E mihi ana ki a Ngati Whakaue ki uta, ki tai. E noho ana au i runga i Te Komiti Nui o Ngati Whakaue te ropu whakatutuki i nga kereme Tiriti o Waitangi mo Ngati Whakaue. E whakapounamu ana i nga whakaaro o tatou matua, o tatou tupuna, e rata ai o tatou wairua ki nga mahi take whenua, ki te whakawhanake i kaupapa whai hua e ora tonu ai te whanaungatanga i waenga i nga uri whakaheke.



Kia maumahara tonu tatau ki a ratau

Pukohu tairi ana ki runga o Mokoia, Ngongotaha maunga,
he maunga tohu mate.

Te kanohi homiro o te motu.

Te waharoa kia kui ma, kia koro ma.

Te Tama a Rongo.

Te lka-a-whiro o te 28.

Haere e nga hoia, haere e nga koeke, haere e koro,
waiho ki muri nei ko tou whanau, ou mokopuna,
to iwi, to iwi Maori.

Ka mau te wehi wehi, te Arataua o te ao kohatu kua riro.

We will remember them

Ngongotaha bears the symbol of calamity,
with the mist-setting upon Mokoia.

The face of the nation.

The passageway to our forefathers.

The son of humility.

The remembrance (Soldier, warrior)
of the 28th Māori Battalion.

Go forth our soldiers, forefathers, and Koro,
and leave behind your family, grandchildren,
tribe, and Māori people.

With great despair, the Arataua (connection)
to our past has fallen.

E Koro Bom, moe mai ra



PERFORMANCE REPORT

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2024

Prepared by GHA

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**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF TE KOMITI NUI O NGATI WHAKAUE TRUST**

Opinion

We have audited the statement of financial performance and statement of cash flows for the year ended 31 March 2024, the statement of financial position as at 31 March 2024, and the statement of accounting policies and other explanatory information ("the financial information") in the performance report of Te Komiti Nui o Ngati Whakaue Trust ("the Trust").

In our opinion the financial information in the accompanying performance report presents fairly, in all material respects, the financial position of the Trust as at 31 March 2024, 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) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial information in the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. 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)* 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, the Trust.

Other Information

The Trustees are responsible for the other information. The other information obtained at the date of this auditor's report is the entity information and the statement of service performance, which are included in the performance report.

Our opinion on the financial information in the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial information in 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 financial information in the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) The preparation and fair presentation of the performance report on behalf of the Trust which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and

- c) Such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust 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 financial information in 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 economic decisions of users taken on the basis of the financial information in 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 financial information in 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.
- 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 Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust'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 Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial information in the performance report, including the disclosures, and whether the financial information in the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees 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.

Who we Report to

This report is made solely to the Trust's 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 Trust's Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Rotorua Limited

BDO Rotorua Limited
Rotorua
New Zealand
15 November 2024

Entity Information

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2024

Legal Name of Entity

Te Komiti Nui o Ngati Whakaue Trust

Date of Formation

19 April 2009

Entity Type and Legal Basis

Te Komiti Nui o Ngati Whakaue is a Trust established and domiciled in New Zealand by trust deed.

Postal Address

PO Box 1715
Rotorua

Accountants

GHA Ltd
Chartered Accountants
PO Box 1712
Rotorua

Auditors

BDO Rotorua Limited
1130 Pukaki Street
Rotorua

Purpose/Mission

The general purpose and intent of the Trust is to constitute the representative and mandated body of responsible individuals through which Ngati Whakaue may treat and engage with the Crown in respect of the Settlement Negotiations principally for the resolution and settlement of the Ngati Whakaue Claims in accordance with the Ngati Whakaue Settlement Position.

Entity Structure

Te Komiti Nui o Ngati Whakaue Trust is governed by the board of trustees.

Current trustees are as follows:

Rawiri Bhana (Chairman)
Aleisha Mitchell
Hoki Kahukiwa
Karena Bird
Maru Tapsell
Mokonuiarangi Kingi
Raymond Pou Poasa
Selwyn Insley
Tipene James

Main sources of cash and resources

The Trust receives funding from the Crown in a way of a contribution to expenses incurred in negotiating a historical Treaty Settlement. Payments are made when agreed key milestones are met. Furthermore, dividends are received from CNI Iwi Holdings Limited.

Reliance of volunteers and donated goods and services

The Trust does not rely on volunteers nor did it receive any donated goods and services.

Statement of Service Performance

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2024

2024

Te Komiti Nui o Ngati Whakaue core purpose:

To engage with and negotiate a settlement package with the Crown that is acceptable and durable to the WAI Claimants and Ngati Whakaue katoa.

Operations set a fresh work programme for trustees to consider, amend and sign off.

Key activities:

- 1 Governance oversight of the strategy and endorse Work Plan to end of year 31 March 2024.
- 2 Operations actioned work plan elements
- 3 Resource Management Unit/Taiao mandate mahi

Performance against agreed Work Plan:

Operationally, TKN is committed to the following workplan for the 2023/4 financial year.

Action	Due Date	Responsible	Deliverable KPI
Prepare re-mandating documents	April 2023	Operations	Achieved Documents completed & signed off by Te Arawhiti & TPK
Re-mandate documents available for submissions	Closing date for submissions 17 July 2023	Te Arawhiti Operations	<i>4 submissions against re-mandate strategy & draft deed of mandate</i> <i>1 Agree in principle but want korero re overlapping unsettled claims</i>
Review submissions and resolve issues if any	1st week of August 2023	Operations Te Arawhiti	Issues resolved - Expectations of submitters against the refreshed mandate unable to be fully resolved
Organise Mandating Hui Auckland & Hamilton	Mid Aug 2023	BOT Operations	Mandate received – due to time it took to engage with the submitters against the refreshed mandate the dates for mandating hui were pushed out to July 2024.
Organise Mandating Hui – Maketu & Rotorua (including live stream)	End of Aug 2023	BOT Operations	Mandate received – as comment above – mandating hui held July 2024
Journey to Settlement Organise a Haerenga around Ngati Whakaue’s traditional rohe for NW & Claimants, Crown officials & TKN lead negotiator	End of April 2023	Operations	Completed July 2023 Informs Negotiation Position & Negotiation Strategy, LN & OTS officials better understand the extent of Ngati Whakaue area of interest, key sites of significance, losses Ngati Whakaue suffered through various acts of the Crown

Action	Due Date	Responsible	Deliverable KPI
Draft Ngati Whakaue Negotiation Position Draft Ngati Whakaue Negotiation Strategy	June 2023	Trustees TKN Negotiation team Lead Negotiator	Not achieved Following the completion of mandating hui July 2024 need to: Hui with claimants & hapu Draft NW Position & Strategy document Te Arawhiti & TKN agree position & strategy
Engage Economist	Aug 2023	Chair, endorsed by BOT & Lead Negotiator Operations	Signed agreement
Historian(s) Engaged	As and when required	Chair, endorsed by BOT Operations	Not achieved Signed agreement
Develop draft Terms of Negotiation	Dec 2023	TKN Negotiation Team Lead Negotiator Crown	Not achieved Draft Terms of Negotiation endorsed by Te Arawhiti TON signed off by Min of TOW Negotiations & Min for Maori Development
Communications framework developed	April 2023	Atawhai Creative Communications Operations	Achieved Communication Strategy endorsed by BOT
Te Tira Whakaemi In our Words	On-going to Dec 2024	TKN Comms Committee ManaiaGo Wena Tait	A resource capturing the Voices of our koeke In progress- 17 interviews completed

Statement of Financial Performance

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2024

	NOTES	2024	2023
Revenue			
CNI Iwi Holdings Ltd - Rentals		944,368	886,066
Interest received		24,201	8,088
Tumu Kawa LP - Share of profit	5	8,568	6,000
Sundry Income		12,474	9,449
Contract Income	6	76,970	-
Total Revenue		1,066,582	909,602
Expenses			
Administration expenses	1	305,585	187,744
Communications expenses		52,695	21,978
Depreciation		3,786	931
Governance expenses	2	139,206	66,089
Negotiations expenses		39,728	6,105
Total Expenses		540,999	282,847
Net Surplus		525,582	626,755
Beneficiary Distribution		(525,582)	(626,755)
Surplus after Distribution		-	-

This statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

Statement of Financial Position

Te Komiti Nui o Ngati Whakaue Trust

As at 31 March 2024

	NOTES	31 MAR 2024	31 MAR 2023
Assets			
Current assets			
Bank accounts and cash	3	546,264	600,658
Accounts receivable		329	62
Income tax receivable	4	192,603	173,173
Claimant Hapu Loan	9	209,562	209,562
Total Current assets		948,758	983,456
Non-current assets			
Property, plant and equipment	7	11,431	2,299
Tumu Kawa Limited Partnership	5	41,071	32,504
Total Non-current assets		52,502	34,802
Total Assets		1,001,260	1,018,258
Liabilities			
Current liabilities			
Creditors and accrued expenses	8	60,084	17,909
Distribution Payable	12	525,582	626,755
Income in Advance		60,000	18,000
Total Current liabilities		645,667	662,664
Total Liabilities		645,667	662,664
Net Assets		355,593	355,594
Accumulated funds			
Accumulated surpluses/(deficits)	11	355,583	355,584
Funds settled	11	10	10
Total Accumulated funds		355,593	355,594

For and on behalf of the Trustees:

Trustee Rāwiri Bhana  Trustee Aleisha Mitchell 

Date: 14 November 2024

This statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

Statement of Cash Flows

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2024

	NOTES	2024	2023
Cash Flows from Operating Activities			
Cash receipts			
CNI Iwi Holdings Ltd - Rentals and capital distribution received		944,368	886,066
Contract Income		118,970	-
Interest receipts		23,935	8,445
Other operating income		12,474	9,449
Total Cash receipts		1,099,747	903,959
Cash payments			
Payments to suppliers and employees		(495,163)	(281,711)
Taxation Paid		(19,430)	(12,179)
Total Cash payments		(514,593)	(293,890)
Total Cash Flows from Operating Activities		585,154	610,070
Cash Flows from Investing and Financing Activities			
Payments to acquire property, plant and equipment		(12,918)	(1,701)
Transactions with related entities		(626,755)	(615,132)
Total Cash Flows from Investing and Financing Activities		(639,673)	(616,833)
Net Increase/ (Decrease) in Cash		(54,519)	(6,763)
Cash Balances			
Cash and cash equivalents at beginning of period	3	600,658	607,421
Cash and cash equivalents at end of period	3	546,264	600,658
Net change in cash for period		(54,519)	(6,763)

This Statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Audit Report.

Statement of Accounting Policies

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2024

Reporting Entity

Te Komiti Nui o Ngati Whakaue is a Trust established and domiciled in New Zealand by trust deed.

These financial statements were approved and authorised for issue by the Board of Trustees on 14 November 2024.

Basis of preparation

Te Komiti Nui o Ngati Whakaue Trust (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.

Due to adopting equity accounting for the Tumu Kawa LP, the Trust is adopting PBE IPSAS 36 - Investments in Associates and Joint Ventures, PBE IPSAS 37 - Joint Arrangements and PBE IPSAS 38 - Disclosure of Interests in Other Entities.

Changes in accounting policies

There have been no other changes in accounting policies of the Trust during the year.

Goods and Services Tax (GST)

The Trust was registered for GST in May 2019.

All amounts that are not attributable to generating taxable income are stated inclusive of GST (if any).

Revenue

CNI rentals

CNI rental income is received from CNI Iwi Holdings Ltd during the year net of Maori Authority Credits (MAC's). This income is recorded as revenue on receipt and reported in the Statement of Financial Performance gross of the MAC's received, as these funds are subsequently distributed to the Assets Trust, along with the associated MAC's.

Interest and dividend revenue

Interest received is recognised as interest accrues, gross of refundable tax credits received. Dividend revenue is recognised when the dividend is declared.

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements.

Income Tax

Tax expense is calculated using the taxes payable method. As a result, no allowance is made for deferred tax. Tax expense includes the current tax liability and adjustments to prior year tax liabilities (if any).

Bank accounts and cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks. Bank overdrafts (if any) are presented as a current liability in the statement of financial position.

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.

Property, plant and equipment

Property, plant, and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Depreciation is provided using diminishing value. The depreciation rates of major classes of assets have been estimated as follows:

Office equipment	16-50%
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Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Grants with conditions

Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition recognised as a liability and released to income as the conditions are fulfilled.

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.

Leases

Operating lease payments, where the lessors effectively retain substantially all the risk and benefits of ownership of the leased items, are recognised as an expense in profit or loss on a straight line basis over the lease term.

Notes to the Performance Report

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2024

	NOTES	2024	2023
1. Administration expenses			
Accountancy Fees		30,378	29,370
Administration Support		82,448	37,851
Admin Intern		3,463	-
AGM		10,950	8,331
Audit Fees		6,900	899
Consultant/Support Services		20,205	-
Election Expenses		-	7,069
Insurance		4,105	3,699
Koha		1,450	-
Legal Expenses		10,459	7,393
Office Expenses		12,601	7,727
Operational Support		65,383	47,720
Other Expenses		13,296	13,494
Rent	10	37,030	19,320
Subscriptions		6,919	4,871
Total Administration expenses		305,585	187,744

	NOTES	2024	2023
2. Governance expenses			
Trustee expenses		4,798	2,581
Trustee fees			
Trustee Fees - Board	12	103,232	49,477
Trustee Fees - CNI Director's Fees		18,326	4,030
Trustee Fees - Committees/Other		10,750	-
Trustee Fees - Negotiation/Work Streams		2,100	-
Trustee Honorarium		-	10,000
Total Trustee fees		134,408	63,507
Total Governance expenses		139,206	66,089

	NOTES	2024	2023
3. Bank accounts and cash			
Cash at bank			
Westpac Cheque Account		412	43
ANZ Cheque Account		551	606
ASB Business Saver Account		217,376	63,403
ASB Business Cheque Account		25,000	36,606
Total Cash at bank		243,339	100,658
Short-term deposits		302,925	500,000
Total Bank accounts and cash		546,264	600,658

	NOTES	2024	2023
4. Income tax expense			
Net surplus (deficit) before tax		525,582	626,755
Permanent Differences			
Beneficiary distribution		(525,582)	(626,755)
Total Permanent Differences		(525,582)	(626,755)
Taxable surplus (deficit)		-	-
Income tax expense at 33%		-	-
Deductions from Tax Payable			
Opening Balance		173,173	160,994
Terminal Tax Refund		(47,051)	(34,872)
Resident withholding tax paid		7,898	2,787
Maori Authority Tax Credits		58,582	44,264
Total Deductions from Tax Payable		192,603	173,173
Income Tax Payable (Refund Due)		(192,603)	(173,173)

As at 31 March 2024 Māori Authority Credits available to shareholders were \$462,556 (2023: \$443,126)

	NOTES	2024	2023
5. Tumu Kawa Limited Partnership (Pah Road Purchase)			
Tumu Kawa LP - Opening Balance		32,503	26,503
Tumu Kawa LP - Share of Profit		8,568	6,000
Tumu Kawa LP - Share of Expenses		-	-
Total Tumu Kawa Limited Partnership (Pah Road Purchase)		41,071	32,503

In May 2019, the Trust formed Tumu Kawa Limited Partnership in conjunction with Tapuika Iwi Authority (also known as Tapuika Fisheries Trust). The purpose of this joint venture is the purchase and administering of Kaituna Wetlands (256 Pah Road). Te Komiti o Ngati Whakaue holds a 50% share in this limited partnership.

	NOTES	2024	2023
6. Contract Income			
Cultural Impact Assessments		9,500	-
Department of Internal Affairs		18,000	-
Iwi Management Plan		9,095	-
Ministry for the Environment		40,000	-
Te Mana o Ngā Wai		375	-
Total Contract Income		76,970	-

	NOTES	2024	2023
7. Property, plant and equipment			
Office equipment			
Office Equipment at Cost		31,366	18,448
Accumulated depreciation		(19,935)	(16,149)
Total Office equipment		11,431	2,299
Total Property, plant and equipment		11,431	2,299
	NOTES	2024	2023

8. Creditors and accrued expenses

Accounts Payable	57,018	15,270
Credit Card	124	-
PAYE Payable	2,942	2,639
Total Creditors and accrued expenses	60,084	17,909

9. Claimant Hapū loan

In March 2017, the Trust granted an unsecured loan for \$18,600 to Ngāti Hurungaterangi, Ngāti Taeotu, Ngāti Kahu (jointly referred to as the "Claimant Hapū"). The loan is repayable on demand. Interest will be payable on the principal sum or any part of the principal sum that remains outstanding from time to time at a rate of 5% per annum until the date of repayment, if demand for interest is made.

Between July 2017 and June 2018, a further \$190,962 was granted to the Claimant Hapū for legal expenses in relation to a substantive case concerning the Te Puia Vesting agreement. This vesting agreement governs property belonging to the Claimant Hapū.

As at 31 March 2024, no capital or interest had been demanded. The total loan amount owing to date is \$209,562 (2023: \$209,562).

At balance date each year the trustees assess the loan for impairment. The trustees of Te Komiti Nui o Ngāti Whakaue Trust have considered whether the loan of \$209,562 to the 3 hapū of Ngāti Hurungaterangi, Ngāti Taeotu, Ngāti Kahu remains collectable in full. As at 31 March 2024, trustees consider it is collectable in full, as it is the intention and expectation that the loans will become collectable on settlement of the three hapū substantive case concerning the Te Puia Vesting agreement which the Trustees expect to be settled prior to 31 March 2025.

10. Commitments

At 12 June 2024 the Trust entered into a new lease agreement for a term of two years. Commencement backdated to September 2023 at monthly payments \$2,800 plus GST. This deed has two right to renew of two years each.

The 1 June 2021 office lease agreement at monthly payments \$1,400 plus GST was terminated December 2023.

	NOTES	2024	2023
11. Accumulated Funds			
Funds Settled		10	10
Accumulated surpluses/(deficits)			
Prior Year Adjustment		26,058	5,981
Opening Balance		329,525	349,604
Beneficiary Distribution		(525,582)	(652,815)
Net Surplus		525,582	626,755
Total Accumulated surpluses/(deficits)		355,583	329,525
Total Accumulated Funds		355,593	329,535
	NOTES	2024	2023

12. Related parties

Trustee fees paid

Aleisha Mitchell	13,843	4,478
Hoki Kahukiwa	13,646	4,478
Karena Bird	10,646	4,925
Kingi Biddle	-	1,343
Maru Tapsell	11,093	6,045
Mokonuiarangi Kingi	11,843	5,373
Rawiri Bhana	20,177	6,717
Raymond Pou Poasa	10,646	6,045
Selwyn Insley	10,793	6,045
Tipene James	13,396	4,030
Total Trustee fees paid	116,083	49,479

CNI Directors fees paid

Hoki Kahukiwa	9,163	2,687
Selwyn Insley	9,163	1,343
Total CNI Directors fees paid	18,326	4,030

Chair honorarium paid

Rawiri Bhana	-	10,000
Total Chair honorarium paid	-	10,000

Hoki Kahukiwa is a representative of the three Claimant Hapu that are granted an unsecured loan from the Trust. Refer to Note 8.

Rawiri Bhana is a Trustee of Ngati Roro o Te Rangi Hapu Trust and Te Komiti rents its office space from Ngati Te Roro o Te Rangi. During the year \$22,540 was recognised as an expense relating to this rental and at 31 March 2024 \$22,540 is owing as accounts payable (2023: nil).

	NOTES	2024	2023
Transactions with related entities			
Advance to Tumu Kawa Limited Partnership		8,568	6,000
Beneficiary Distribution		525,582	626,755
Total Transactions with related entities		534,150	632,755

Beneficiary Distribution

At 31 March 2024 the Trust resolved to distribute its net profit for the 2024 financial year. These distributions are to be paid upon the Assets Trust presenting its Distribution Policy to the Trust in like with the requirements of the Assets Trust's trust deed. The distribution disclosed is the declared dividend for the year and has been recorded at its gross value of \$525,582 which is inclusive of Maori Authority Credits at 17.5% of \$91,977. The actual distribution paid will be exclusive of these credits which makes a cash payment of \$433,605.

13. Contingent liabilities

There are no contingent liabilities as at 31 March 2024 (2023: \$Nil).



NOTES

NOTES

HE HAU MAIANGI

Nā Kingi Biddle

There is a wind of tumanako blowing in the air.

Tēnā ra tatau katoa Ngāti Whakaue.

E pupuhi ana te hau mai i te tihi o Ngōngōtahā maunga ki ngā wai whakariporipo o Rotorua moana.

Whakawhiti atu ki Te Awa o Ngatoroirangi, ara ka titiro koe i Maketu, hei kari pipi, hei mahi muka, hei oranga o te iwi.

Ahu atu ki Ngāpuna ki ngā wāhi puia o te taha marangai, Mātai atu ki ngā hiwi o Whakapoungākau ki Owhata rāia.

Hikoitia te ngahere ki Tokorangi, e pā to wae ki Papatuanuku e, pikitia ngā pinakitanga ki Moerangi, kia purea koe e Tawhirimatea e

Takahia te ara o Hātupatu ki ngā ngāwhā o Whakarewarewa, ki Te Puia, ki Te Arikikapakapa. Te Kaitao o Rangiapre ki Tihiotonga - E Kui Kirimatao, tō arai i te iwi

Tiu atu ki te wao nui Te Mamaku e mawhiti atu ki te tihi o Rangihakahaka.

Inumia ngā wai o Waikuta hai painga mo to tinana, kauria ngā wai o Waiteti hai mirimiri i to whatumanawa

Whāngaihia koe ki te wai o te kākahi kai Te Kawaha nohanga nui o te kuku o te tangata e Koro Tunohopu taiahaha

Hauhaketia ngā marere o Te Koutu hai whakatō i te ngoi, i te riaka, i te whirikoka e

Hoea to Waka hipa atu i pikopiko i whiti kia tae atu koe ki Moturere, Mokoia ra kia whakamahana i to kiri ki waikimihia, e Koro Tutanekai e Kui Hinemoa - Te Whare Whawhao i te aroha e

E rongu koe ki te hā o te pungātara ki Te Arikiroa, putanga mai o Te Puarenga e, tū whakahirahira a Ōwhatiura e.

Kokiritia a Tahora Kurupeti ki te wāhi i pakaru mai te te riri - E Koro Te Rorooterangi - kia taikākā to iwi e

E Kui Kuiarau, ko papa tupua, to one haumako - kokohu ana te aroha e

Whakawhiti atu ki te ūnga mai mai o ngā waka, Te Kouramawhitiwhiti, e whakakao ana ngā rau mahara hai rau mania ki runga i o karewai e

Whakaoko atu, e areare e ki tō Ihenga haku, ki tō Ihenga auhī hi

Ōhinemu, Pukeroa, Te Ruapeka, Te Utuhina e

Kāinga puia, Kāinga ahuru kē

Ngāti Whakaue ki runga ko wae kaikapua tu ki te rangi

Ngāti Whakaue ki raro ko wae kaipakiaka pā ki te papa

Ngāti Whakaue ki waho e toro atu ana te ringa

Ngāti Whakaue ki roto e kapatu ana te ngākau

E pupuhi ana te hau - he hau angiangi e kokoia e ara e

HE HAU MAIANGI

Nā Kingi Biddle

Ngāti Whakaue, We stand together. There is a wind blowing from the summit of Ngōngōtahā to the rippling waters of Rotorua. It soars across the land to Te Awa o Ngatoroirangi, as you look yonder to Maketu. To dig for pipi, to work with flax, like our ancestors to sustain our people.

It veers towards Ngāpuna where the thermal rises in the eastern shores. It glances over Te Whakapoungakau ranges to touch Owkata.

It meanders through the path taken by Hātupatu through the geothermal pools of Whakarewarewa, Te Puia and Te Arikikapakapa. Arriving at Te Kaitao o Rangipare climbs to Tihiotonga. We remember Kirimatao, who shielded our people from attack.

It flies to the forests of the Mamaku to the peak of Rangihakahaka.

Walk neath'the canopy at Titokorangi - may your feet caress the skin of Papatuanuku, climb the slopes of Moerangi and be cleansed by Tawhirimatea.

Drink ye the waters of Waikuta to heal your body, swim the waters of Waiteti to massage the wellspring of your emotions.

Nourish yourself with the juice of the kākahi in the shade of Kawaha the home of the devourer of man, Tunohopu it is time to strike.

Harvest the plantations that abound in Te Koutu to give you strength, toughness and power.

Row your Waka across pikopiko I whiti to Moturere aka Mokoia. Warm yourself in Waikimihia. The waves ripple the names of Tutānekai and Hinemoa a full brimmed house of love.

Savour ye the sulfuric fragrance of Te Arikiroa where the Puarenga runs. Majestic standing behind Ōwhatiura shines.

Charge towards Tahora Kurupeti - a land punctuated by war. Koro Te Rorooterangi, your people stand strong unwavering and resolute.

Our maiden fair Kuiaurau with your bountiful lands. Love wells up like steam gracing the sky.

Cross over to the landing place of the canoes - Kouramawhitiwhiti. Leaves of memories gather to float like leaves on your waves.

Hear the anguished cries of Ihenga at Ōhinemutu, above is Pukeroa, there is Te Ruapeka and Te Utuhina - our thermal home, where we belong.

Ngāti Whakaue above us - blue sky thinkers

Ngāti Whakaue below us - grounded and centred

Ngāti Whakaue outside us - our hands out stretched in welcome

Ngāti Whakaue inside us - our hearts beat in unison

A new wind is blowing and so it shall be.

