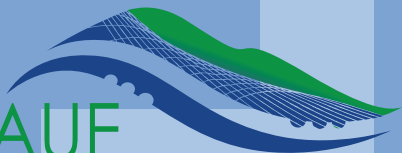


NGATI
WHAKAUE



2025

TE KOMITI NUI O NGĀTI WHAKAUE

ANNUAL REPORT



Uncle Alec te totara haemata o te wao nui
o ngā poari o Ngāti Whakaue, o Te Arawa whanui,
Te kanohi hōmiro no ngā ngāwhā o Te Waiariki.
Ka maharatia koe e tō nui o Ati Ue.
E haere e Koro, ki te rangatiratanga o te mate.

Uncle Alec a man of unwavering devotion and a true “get on with it” attitude.

Ngāti Whakaue will always remember your bold ambitions and
relentless drive for our people and our whenua.

You served as a Trustee, Chairman, worker, rugby player, and leader,
but above all, you were a brother, son, husband,
father, grandfather, and now a revered tūpuna."

RIP Uncle, you have fought the good fight.

na
Ngāti Whakaue katao

AGENDA

ANNUAL GENERAL MEETING TE KOMITI NUI O NGATI WHAKAUE

Te Papaouru Marae, Ohinemutu
Saturday 22 November 2025

AGENDA

Attendance Register open from 12.30 pm

Timata 1pm

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

TE KOMITI NUI O NGATI WHAKAUE

MINUTES OF ANNUAL GENERAL MEETING

SATURDAY 23 NOVEMBER 2024 10.00AM

Kei roto i te whare tipuna o Tamatekapua

Live streamed via ManaiaGo on Ngati Whakaue Facebook platform

MIHI/KARAKIA

Chair invited Liam Tapsell to open our 2024 AGM with mihi/karakia.

CHAIR - HOUSEKEEPING FOR THIS AGM

- The AGM is being live streamed. Please use the microphone during question time so those who are online can hear the Patai. We have Manuariki and Aunty Pauline who will bring the microphones to you. Please state your name before putting your patai forward.
- We invited online participants to use the chat function if they have a Patai. Patchey at the front is manning this.
- Advised hui toilets in Whakaturia are closed but the Manuhiri shelter is open should you need.
- Chair asked that we keep to task as the Assets Trust is after lunch, commencing at 1pm.

PRESENT:

Andrew Te Amo, Angela Hodge, Aleisha Mitchell, Aroha Hicks, Bruce Morrison, Candice Richards, Carol Hodge, Cecil Thomas (Moki), Cynthia Ngahuiatapu Smith, Cliff Rika, Danielle (Patchey) Parmenter, Dukie Ward, Elaine Scott, Eileen Jones, Glenn Hawkins, Hamuera W Mitchell, Hayley Richards, Heather Waiti Hodge, Heston Potaka, Hinei Te Kowhai, Hokimatemai Kahukiwa, Ieni Ngatipehi Walters, Iris Thomas, Jacqui Mackle, James Manley, Jared Hulton, Jason Rogers, John Richards, Josie Scott, John Hurihanganui, John Hodge, Kahutapeka Tapsell-Bennett, Karena Bird, Kerry Bird, Kiri Grant, Larissa Wharepouri, Liam Tapsell, Loraine Inia, Lorraine Hall, Linda Uluave, Lyla F, Madeline Devon, Manuariki Tini, Marg Maniapoto (Rolleston), Marianne Parker, Manu Pene, Maru Tapsell, Miriama Searancke, Melissa Bennett, Merehira Savage, Mokonuiarangi Kingi, Netahio Rika, Norma Sturley, Ngahuia Te Awekotuku, Paul Hodge, Pirihira Haira, Raewyn Bennett, Ray Pou Poasa, Rawiri Bhana, Riki-Lee Ainsworth, Roana Bennett, Robert Corbett, Ropata Lindsay Scott, Selwyn Insley, Susan Elliott, Taingi Rangi (Naera), Tarati Kinita, Tarapuhi Waaka, Tania Tapsell, Tania Hinehou Butcher, Tatiana Kiwi-Knight, Tiana Hodge, Theo May, Tegan Richards, Tony Pecotic, Tony Paratene Haupapa, Tony Wihapi, Te Hirata Moke, Tupara Morrison, Walter Pererika Rika, Vicki Mae Bhana, Violet Waiariki,

ONLINE:

Ana Morrison, Angela Grant, Awatea Heripo Thompson, Dan O'Brien, David John-Pohe, Dean Ndp Wineera, Denize Ryan, Deborah Toa, Donna Christina, Frances Devon, Felicity Nepia, Gloria Moengaroa, Harata Kohunui, Henry Kingi, Hera Ammunson, Hinematawaia Vercoe, Johnny Daniels, Jordan Edmonds, Kanapu Rangitauira, Karla Shn Puhipuhi, Katerina Ourednikova Pihera-Ridge, Kylee Pari, Linsey Smith, Materoa Stevens-Kameta, Natalie Hiltermann, Natalie Richards, Nga Whaingā, Phyllip Tapsell, Rora Te Kowhai, Tane Bennett, Tayla Ua, Lorraine Galvin, Sian Tinirau, Manu Pipitolu, Marama Ake, Margaret Courtney, Maria Eves, Maringi James, Mariz Morrie, Phillip And Myrna Baker, Rangitiria Tibble, Rosie Posie, Samuel Carrington, Sarah Te Kiri, Susan De Jong, Taina Cooper, Tamara Huaki, Tamati Maharatia Brown, Tawi Roberts, Teena Smith, Tegan Richards, Te O Kahurangi Waaka, Te Rika Temara-Benfell, Tony James, Tracy Farrell, Vicki Manarangi.

APOLOGIES:

Agnes Devon, Cathy Devon, Ed Waiariki, Edgar Waaka, Frances Devon, Hera Dear, John Waaka, Judy Tapsell, Julie Day, Joseph Gordon, Liz Rangitoheriri, Marie Waaka, Miriama Risbridge, Monty Curtis, Ngahana Savage, Petera Tapsell, Shikyra Mitchell, Ta Matiu Rei, Terry Tapsell, Te Rangikaheke Bidois, Tipene James, Toro Bidois, I, Veronica Butterworth, Zane Mitchell, Mokonuiarangi is seated at the back and an apology for not being at the front as he will be leaving early to attend the nehu for Te Aho Vercoe at Kearoa.

RESOLUTION 1

Move that Apologies be accepted

Moved:

Rawiri

Seconded:

Josie Scott

All in favour:

AE

Call for any items for General Business

- NOTED One item as advertised – TKN representation model for discussion
- NOTE: as advertised there will be elections for Ngati Whakaue representatives to the Mokoia Island Trust at the conclusion of the AGM.
- Chair asked the hui, should we run out of time, 'are we all comfortable to hold the Mokoia Island elections at the end of the Assets Trust AGM'. The Mokoia Island Trust deed just states that the elections must be held at a Ngati Whakaue hui a iwi, so it can be held after the Assets Trust AGM. Hui were OK with that.

AGENDA ITEM 1 MINUTES of the previous AGM held 23 November 2023

Chair asked that the minutes be taken as read, because to read through 17 pages would be time consuming, we can deal with matters arising as we go through page by page. Also noted that the minutes are pretty much verbatim as over the years korero had been questioned and/or concern not recorded accurately.

Gave everyone a few minutes to read the minutes and whilst that was happening got the trustees to introduce themselves, as they have done at previous AGM's.

Matters arising:

Moving through the previous minutes page by page, Chair reiterated what was on each page and can be seen we had a ton of questions last year. Questions and responses noted.

Marg Rolleston—I liked the detail captured in the minutes, but I would like to see the names of those asking questions, not initials, as it's frustrating going backwards and forwards to try and work out who the initials are from those in attendance.

Chair asked Auntie Pauline to clarify who the initials refer to:

TT – One of the Tait's who was sitting down the back last year, RB, obviously our Chair Rawiri, PS, Peter Staite, OM/OPS, myself as the Ops Manager, TW, Tony Wihapi, LB, Lauren Biddle, AT, Anaru Te Amo, LW, Larissa Wharepouri, KB, Karena Bird, HK, Hoki Kahukiwa, MT, Maru Tapsell, TH Tony Haupapa, JT, Janet Tait

I'm quite happy to add names to the patai if you're all OK with me doing that. Those in attendance were comfortable with their names being in full.

As there were no further matters arising from the minutes, the Chair asked for someone who was present at the last AGM to move the minutes of 25 November 2023.

RESOLUTION 2:
That the Minutes of the AGM held 25 November 2023 is a true and correct record.

Moved Iris Thomas	Seconded Miriam Searancke	All in favour AE Carried
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AGENDA ITEM 2 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.

Firstly, as always, Te Komiti Nui o Ngati Whakaue wishes to acknowledge those who are no longer with us, including the original claimants. Later in the book, you'll find a list of these claimants. While some of them have passed, they remain very much in our thoughts as we continue working toward a suitable outcome for our iwi.

Collaboration

We come together regularly to share korero and expertise on a range of activities and opportunities that may benefit our iwi. This happens on a regular basis.

I also want to mention that many of our whanau visit the office Te Whare Koromatua o Whakaue at 1268 Arawa St, to share their thoughts and ideas. Some come in to share their experiences, while others contribute later.

We'll also watch a video later as part of a Ngati Whakaue collaboration project funded by Te Puni Kokiri. This project has led to a collective monthly Chairs Forum where issues, opportunities, and benefits for Ngati Whakaue katoa are discussed and supported. This represents a significant step forward for Ngati Whakaue as we work to reclaim our rightful place and interests in our town while fostering collaboration."

Mandating Hui results

A significant part of today's discussion will focus on the refresh mandate.

Here's my brief update: I met with the Minister following the Toitu te Tiriti event in Wellington, which was a wonderful day for us as Maori, iwi, and hapu ending in Wellington. During this time, I had two informal chats with Minister Goldsmith.

Te Arawhiti has presented their recommendation from the mandating hui to their Chief Executive, who has passed it on to Minister Goldsmith. The Minister is now consulting with other Ministers, including the Minister for Maori Development and the Minister of Finance, and his boss, the Prime Minister, even though the final decision rests with him. My korero with Minister Goldsmith was very productive.

I'm pleased to report that, at the conclusion of the four mandating hui and the written submissions period, Te Komiti Nui and Ngati Whakaue received 72.9% support across the four in-person mandating Hui held in Tamaki, Kirikiriroa, Maketu, and here in Tama. Additionally, we received 80% support from the online vote and 80% support from the written submissions.

Te Komiti Nui acknowledges that some may think that this does not represent unanimous support. However, as highlighted by Te Komiti Nui and Te Arawhiti, there is generally wide support for the mandate, which led Te Arawhiti to make their recommendation to the Minister.

I was hoping to announce today that the refresh mandate for Te Komiti Nui had been approved, but still no word from the Ministers office.

Addressing dissatisfaction

The Board and I acknowledge that there is still dissatisfaction with the mandate process undertaken and that perceived issues need to be resolved. One of these issues, though certainly not the only one, is the representation on the Te Komiti Nui Board of Trustees.

During General Business, we will have a facilitated korero on representation on the Te Komiti Nui board of trustees.

Negotiations

You will appreciate the mandating process took months to undertake which obviously impacts negotiations mahi and work plan for the year. As I have mentioned in previous years, your board of trustees work hard and give alot of thought to our negotiations approach alongside our operations team. A draft fresh approach to negotiations has been developed which we hope to share once the mandate has been approved. We have done a lot of mahi and there is still more that has to be done to get our negotiations approach fit for purpose. As Chair, I will ensure our claimants and iwi are involved throughout. We've been having meaningful conversations with Te Arawhiti and working closely with Chris Finlayson. However, those conversations are ongoing. It's about us coming together to have these discussions because I don't want us to spend more time divided. We need to move forward together.

Finance

Thanks to the services of GHA in preparing our financials for audit and ongoing mahi for our monthly board meetings. It is about supporting Ngati Whakaue pakihi.

I want to remind everyone that year on year TKN distributes its surplus funds to Te Kotahitangi o Ngati Whakaue Assets Trust to invest, distribute and/or contribute to Ngati Whakaue initiatives eg: Whakanui, which I might add was an absolute fantastic day at Owhata Marae.

We have had accusations of frivolous spending with iwi/your money and just want to reiterate we run a lean negotiations operations team and the Ngati Whakaue resource management unit that aims to be cost neutral to the iwi.

Arbitration over the Thermal Valley

Finally, in support of Nga Hapu e Toru, I just want to touch on and share the panels final award in the arbitration over the lands in the Whakarewarewa Thermal Valley.

I just want to say we are all descendants of Tutanekai and Hinemoa which gives us our whakapapa to whenua from the Mamaku's to Maketu and anywhere in between (mountain to the sea) we are Ngati Whakaue anake - whakapapa to whenua is not determined by whether you live on the whenua or not, where you choose to work or otherwise, know that you are Ngati Whakaue, we are one iwi not two.

And so whanau we cannot allow ourselves to become fractured otherwise our destiny is determined by lawyers and judges and others that further exacerbates 'te riri o te putake'

Which is what that arbitration panel has done: it has virtually wiped nga hapu e toru and Ngati Whakaue whakapapa to the whenua under the guise of utu.

With that, I hope this is my last pre-negotiation report and that subsequent months are dotted with regular updates. Finally, to my board of trustees, thank you for the continued support you've given me as Chair while we navigate the challenges as they arise. Nga mihi.

Chair invites questions from the floor

Norma	Thank you, I have, a couple of questions. In your report you talk about the historical account, and I'm asking in terms of the Haerehuka claim, who will be doing that - is it the government that chooses, the ministers who chooses please explain
Rawiri	Thanks Aunt good question. No the government nor ministers choose who does the historical account. If I could just explain - back in 2014 TKN engaged an historian to collate an historical account of events since 1840. What it does not do is explain the impacts of those events on our whanau, hapu and iwi - that is what the statement of claims can align to in most cases. My view/understanding is that claimants can point to an event/s that impacted them hugely. And I just want to add that it will not be the 9 trustees around the table who will create the historical narrative, TKN will reach out to claimants, our historians, review reports eg: WAI 1200 the Consolidated Central North Island enquiry has a substantive Ngati Whakaue historical narrative.

Norma	My second question is about the negotiations, specifically regarding the Haerehuka claim. Who will negotiate on our claim? My concern is that we, as those with a vested interest, should negotiate our claims. Someone outside these claims won't have the same commitment or passion we do. Will we have input into deciding who negotiates our claim?"
Chair	Well, I guess the key part of my answer is that nothing is locked in yet. Our job is to facilitate and bring our claimants, historians and iwi together to have these conversations. Some of our claimants may decide they're happy with a particular person, but it's about sitting down with the whanau of the Haerehuka claim and having those discussions. We need to ensure that everyone is comfortable with how we move forward together.
Norma	Lastly, I want to comment on the point you made in your report about whakapapa to whenua. You mentioned that our connection to whenua is not determined by whether we live on it or not. Our connection to our whenua, wai is ours because of our whakapapa. No one can determine this for us, as seen in the Whakarewarewa valley decision. I just want to remind you (the hui attendees) that we were excommunicated from our lands at Maketu, and to us they're still very much part of our whakapapa and we are having to fight in this forum.
Chair	Ae, and that's my point, we can't allow others to determine our whakapapa to wai, whenua etc
Merehira	First of all, I want to commend the trustees for continuing to pursue the Ngati Whakaue settlement. I'd like to add to Auntie Norma's korero: It's best for us to proceed with the historical account. It's also encouraging to hear that our trustees are re-engaging with the claimants. It's important to gather korero from the claimants, including their mamai and nawe, and incorporate it into the process. I've been involved in quite a few PSGEs, and we followed a similar process there. You need to go out to our people first, gather their korero, and ensure you're listening to their korero. This then leads to hundreds of pages of collaboration and collation with the collective claims on our behalf I also agree with Auntie Norma. Claimants can continue their journey—it's not a start-stop process, even up to the point of negotiations before finalising with the Crown. The Crown needs to understand where the claim stands as well. I really commend the incredible mahi being done today. Nga mihi, nga mihi.
Chair	Thank you Merehira certainly hear what you are saying.
??? Hamu	The whole process for treaty settlement is around the Act. There is an historical account prepared by Dr Vince O'Malley. Te Komiti Nui should have a copy and what they need to do is, read it, and if necessary get into an update. The historical account relates to the omissions and acts of the Crown in breach of the Treaty of Waitangi. This was done in about 2008 or thereabouts. So we're not actually settling individual claims.

	Regarding being a member of iwi or hapu, its simple. If you whakapapa to a Maori, that's exactly what that tells you, if you whakapapa to a person who was/is an original owner of the land, your mana comes from your whenua.
Uncle Tony	Mr Chair Pg 22 of this report Refresh Mandate Following the consultations hui, it was my view that the vehicle of Te Komiti Nui has been supported and received whakaae and tautoko. And I'm pleased to see on here the issue of representation or renewed representation on the trust was to be a matter that we were not able to discuss in those hui. That was to be a subject of a separate hui, ideally before this one. That didn't occur. But the mandate that has been given is for the vehicle. There was no corresponding mandate for the board because we were, and I'm pleased that the matter will be raised in general business. Mr Chair, I commend your report. Then on the other page, you touch on the final decision of the arbitration over the Whakarewarewa Thermal Valley but you didn't say what. You just say you're touching on it and that it's obviously a sad decision. What's the relevance of that korero.
Chair	Good question Uncle – for Te Komiti Nui and obviously the arbitration decision affects Nga Hapu e Toru (Hurungaterangi, Taeotu & Te Kahu) who are also claimants, so sharing and showing support for their appeal against the decision which is to be filed by Monday 25 5pm. The final award decision by that panel, making a decision that impacts our whakapapa and tikanga, sets a dangerous precedent that others may go, 'well, I'm going to cite that case law'. I'll just add that Nga Hapu, Pukeroa & TKN have collaborated on this, that we are having conversations together, that we are sharing our respective approaches to our appeals and that there are wider ramifications for us as an Iwi if we do nothing.
Uncle Tony	Okay, Okay I follow that. It's a pity you didn't mention the distribution to the HTK Trust from Te Puia, we were advised at the Ngati Whakaue Tribal Lands Inc. that Pukeroa has received \$2mill as their share. Do you know if HTK received such a distribution and don't you think it's relevant for us to know. Its not a major, is it, to tell the people that HTK has received a dividend, I just bought it up because you raised the appeal
Chair	No Uncle we are not privy to that. Like everyone from Nga Hapu e Toru we are waiting for the AGM of HTK Te Puia Trust. I just want to come back to the first part of korero re the refreshed mandate. Your view of the mandate was not just for the entity, Te Komiti Nui, the mandate also states who the representatives are. The discussion about representation for General Business come about from the submissions and the dissatisfaction of Maketu whanau about the number representing their claims.
Uncle Tony	Thank you, we will see, the last issue relates to Pg 24 This relates to your underlying korero or is it the Pumautanga Settlement is that what you're really talking about?

Chair	No Uncle this claims process is not associated in any way with the Pumautanga Settlement, I was just reiterating our Ngati Whakaue whakapapa no matter where you live.
Uncle Anaru	I just want to talk about the 3 hapu in the thermal valley. I am really brassed off with this outcome because I wrote to the Governor General to stop the valley going to TPT. When Ngati Whakaue through a judgment of the courts were awarded 5/6ths of that Valley so I am really peeved off with the result. I'm also annoyed that I was never consulted to give any evidence at any of the hearings, so you can understand why I'm wondering whether I've wasted my time. The Whaka Village and the Thermal Valley are not part of the Waitangi Tribunal process; it was pulled from the TPT settlement and was to be dealt with separately. So it's got nothing to do with the tribunal or Waitangi settlement, it's a separate thing altogether.
Chair	Ae Uncle it is separate – and you will recall during your time on Te Komiti Nui how OTS officials tend to hold the line that Ngati Whakaue has already received partial settlement through the railway lands, officials don't separate. I wanted to bring it up because we need to be very vigilant in our conversations during our negotiations when they say you've already received a settlement eg: the railway agreement, CNI
Uncle Anaru	Well let me talk a little bit about that one – the railway one, the Crown wanted to sell the land and for some reason they (OTS) have attached it to the Waitangi settlement process. That was separate as well and OTS say they holding that settlement on account. You have Tony talking about Te Pumautanga, the settlement for which Te Roro, Tura Te Ngakau, and Ngararanui are all included in that settlement, and the Crown holds that on account of Ngati Whakaue as well, and you're wondering why there is no money in the bank with OTS. I want to say that whoever is sitting at the table negotiating needs to be game enough to say 'no, no, they might be children of Whakaue kai Papa, but they do not belong to the entity known as Ngati Whakaue as represented by Te Komiti Nui.
Chair	Kia ora Uncle thank you for that korero
Larissa	I enjoyed your report but I just want to talk about Pg 22/23 Maketu issues and also the list of Claims further on in the report. I just want to confirm that Claim 1791 as per the Waitangi Tribunal documentation which I have in my hand is Paora Tapsell and myself. The Claim 1475 again, as per the Waitangi Tribunal paper, is leni Walters and I – there are no other claimants. I also want to comment on the mandate hui, it was memorable sometimes for the wrong reasons sometimes it divided people. We are not part of the tripartite group, not of our making. We believe we are all tired of them fighting misinformation and what this is doing to our whanau, internally and externally. In good faith and with the view to us healing our wounds and to allow our claims to become part of the negotiation and be resolved, we would not object to the tripartite group representing the Tapsell Maketu claims and the finalisation of an MOU with the remandated Te Komiti Nui, seeking redress for us all.

What we ask in return that on a monthly basis the tripartite group keep us all updated via the Tapsell Nation page and via Elaine's group email, that's Elaine Tapsell, on how it's progressing and that all Tapsells must approve any future proposed redress for Maketu in their open and transparent manner with respect and aroha.

We look forward to getting updates on this progress. I can tell that we've had no meetings, no updates, no information since August, we have no idea what their discussions with you have been.

So based on their inability to keep us engaged and lack of transparency, we withdraw our support of them.

Roana

Kia ora e te whanau. I was going to save the korero to the end but as our whanaunga Larissa has bought up the Maketu Wai claims just for the record, I do need to stand and respond to that.

First of all, I just want to mihi to the board, I know how hard it is trying to get some kind of cohesion and collectivisation for the kaupapa. We all want this and I think we all need to just keep reminding ourselves of what are the bits that we do agree on.

Obviously we've got some kaupapa and mahi that we need to resolve but that mahi is for us to resolve. We do ask leave for those arguments are not carried out here in the whare, but the korero is done at home with the whanau.

Just to correct the record, a number of whanau have sent letters to the Waitangi Tribunal for succession in terms of claims. These have been held up, we don't know why. For the record in terms of WAI 2147 our understanding is Moirangi Potiki is the named claimant. Willie Tapsell is a named claimant for WAI 2147 and Liam Tapsell, his order is yet to go through.

For WAI 1791, Marion Parker is in the process of seeking succession to her father, Gilli Parker, one of the original named claimants and Daryl Tapsell, son of Huia Tapsell is also seeking the same.

In terms of WAI 325, Clam Tapsell has asked his brother, Petra, and his nephew, Terry Tapsell, to also become claimants on WAI 325.

In terms of WAI 1475, Apirihama Horn has applied to succeed to his mother, Maria Horn whom you all knew very well.

Hamu

Mr Chair, can I rise to a plea for order, talking and seeking approval of your report.

It makes it very clear when you're sitting at the table with the Crown negotiating a settlement at this point, they are only looking at generic matters.

So they fall under the categories of, 1) an apology Crown apology; 2) an historical account which explains the relationship between ourselves and the Crown in large part. And then you look at any commercial redress, you look any cultural redress and it may include a number of properties. They might not be properties that come specifically under the individual claims. They may, they may not. And you, as a claimant, need to understand that if you want to participate in this settlement negotiations, otherwise, your expectations won't be met. You'll have unrealistic or unfulfilled expectations.

So you need to make known to Te Komiti Nui how your claims might fit into those generic matters, which the Crown says are generally about breaches of Ngati Whakaue mana, lands, resources, in terms of the government's statutes and policies, that's the generic part of it. So, you've got to try and look at, well, what were those

statutes and policies that impacted Ngati Whakaue as a whole and then try and seek redress for those breaches.

But you've got to leave that in the hands of these guys here who select the negotiation team.

What's disappointing to me is the level of disunity that we show amongst ourselves.

Our challenge is to confront the Crown with a coherent comprehensive argument why we should be redressed equitably.

When we were in negotiation back in 2014-16, the Crown did all those things that have been raised today. On account was the POT settlement of the railways \$5.2m, our share in the Lakes settlement \$2m; TPT \$2m. They put those numbers in front of us to whittle away our argument for a much greater quantum financial settlement. They wouldn't budge beyond \$1m extra dollars to us because they argued under the CNI we'd already received \$7m. All those settlements added up way beyond what the Crown said we were entitled to.

That was the fundamental reason we withdrew from negotiations, because the Crown would not budge. That's the challenge that's still in front of this group.

You can support them, give them your support to enable them to have a strong hand when they sit in front of the Crown to negotiate for you. It is unrealistic for any of us, as individual claimants, to want to sit at the table, and I mean no disrespect to Maketu, who want to have a parallel negotiation process.

I hear this government do not even want to engage in settlements because it is still operating in an austerity mode so they don't want to talk to people who want 60 million dollar settlements.

Just bear that in mind, the political climate we are in, but that shouldn't change what you think is a fair and equitable settlement though.

Raewyn

Kia ora WAI 676 Ongatoro claim. I'm not as forceful a speaker as you Hamu, but I just want to say I agree with everything you have said and also endorse what Larissa has said. My name was read out by Larissa as a claimant with the Waitangi Tribunal and recognise Te Komiti Nui as the body that should be leading and working towards negotiating a settlement. We have every trust that they will make sure that Maketu's mamai are resolved to the best of their ability.

Uncle Tony

I was hoping I would not have to rise again but Hamu's korero has caused me to respond to Hamu.

The whole basis for claims on which is why we are undergoing this process. Listening to what you have said, that this government is not interested in, you know, they've taken into account that which they have settled in favour of Ngati Whakaue.

Why then did you not recommend to the Iwi that we go through the Waitangi Tribunal process years ago? That's where we should have gone, if your korero according to what's correct, we should have gone to the Waitangi Tribunal. But like it's 15 years later, coming back in and saying, oh, carry on with this. Listening to what you've said, what's the point? Should we be going back through, directly to the Waitangi Tribunal where the claimants can put their individual cases? Now that's my response to you.

	I think today we can consider that, if there's no point in going down this current track, which is what you're sort of suggesting, then we have to go back to the Waitangi Tribunal so claimants can put their individual claims before the tribunal. And I think I'm tending towards that now, but that's my response to you.
Hamu	Yeah, that's all very well to say. Why didn't we drop it and just go back to the tribunal? Here's the thing, prior to entering the negotiations you, we, signed what's called Terms of Negotiation. Part of those terms is you won't do that. You won't litigate against the Crown. You won't take any course of action in front of the tribunal. So back then those terms of negotiation were signed off. And they are the parameters that are given over to the negotiators to work within. When we reported back to Ngati Whakaue with a recommendation not to accept the Crown's offer, there was no call from the hui for us to disengage completely because the Crown, don't forget, had already said by letter that they had put us or they had extracted us from the current treaty settlement program. I do not recall anybody at any hui saying that we drop all negotiations with the Crown and go back to the tribunal.
Chair	Thank you gentlemen, I just want to say, we're talking lots of what happened in the past, for myself and your board of trustees, it's about moving forward together as we face the challenges of negotiations. I also acknowledge everyone's korero this morning. At pages 32, 34 and 35 are the claimants currently registered against those claims with the Waitangi Tribunal and also acknowledge there are succession submissions currently sitting with the tribunal and until we are advised otherwise this does not stop Te Komiti Nui from laying the foundation for negotiations. There has been a suggestion that there be a ki uta, ki tai settlement process, what I can say is the Crown have already said they will only deal with one entity for settlement negotiations, Te Komiti Nui's challenge is how do we accommodate that aspiration for Maketu into our negotiation position. This is a work in progress. There has been ongoing raru about representation on Te Komiti Nui which is on the agenda at General Business. I just want to say whanau we have elections next year, all trustee positions will be up for nominations.
Hamu	A question Rawiri about representation, I don't want to make an assumption but should there be an appetite to change the representation model would elections follow a new model of representation. I didn't want to make that assumption, but surely elections would follow once those discussions have been done. So our people may actually go, no, we're happy with the status quo or adopt a new model. And here's my thing because this body was set up in 2009 and we've seen participation come through from hapu of Ngati Whakaue that have already settled under Te Pumautanga which has kind of skewed if you like, the intention of Te Komiti Nui. So if there is a hui to relook at the representation model and it involves changing how members are elected to represent different parts of Ngati Whakaue rohe, and if adopted, then surely it follows that elections would be held soon after that.
Chair	So I agree with that as long as it's adopted. That is what will be discussed at General Business. So again, if the will of the people is to change the representation model, I didn't want to say there will be an earlier election if whanau go, no, we're happy with the status quo. So with that whanau I move my report, seconder please.

RESOLUTION 3: That the Chair's report is received, discussed and approved		
Moved: Rawiri (Chair)	Seconded: Merehira Savage	All in favour: AE Carried

Interlude - Koeke interview excerpts

AGENDA ITEM 3

3.1 NEGOTIATIONS AND OPERATIONS REPORT

Negotiations and Operations Report for year ended 31 March 2024.

- 1 Performance
- 2 WAI Claims
- 3 Crown Policy instruments
- 4 Administration

Unknown	AGM books, I did not receive one before the meeting
Pauline	Apologies, we were waiting for our Audited accounts which we only received the week before the advertised date for AGM. Next year we will work with the Auditors to ensure we get the accounts in time for Te Komiti Nui to have the AGM books 5 days before the hui
Uncle Tony	Did not receive notice of the AGM
Pauline	So Uncle, as required by our Trust Deed we must advertise in our local newspapers at least 21 days before AGM date. The advertisement was placed in twice in the Te Puke Times, Daily Post and the NZ Herald , including on Ngati Whakue social media platforms. Might be better if I just give you a ring pea.

OK so I'm going to take my report as being read. I will summarise but the narratives tell the story and move to questions as we work through from Page 25 to 33. To summarise:

1. Performance

Performance against Work Plan 2022-2024, what actions were achieved and what wasn't and the reasons why. Pgs 25 to 27.

Actions:

- Of the 10 actions identified, 5 Actions were achieved, 3 not achieved as dates were held up and pushed out or work in progress and 2 on hold being appointments of professional advisors. The narrative after each action explains the position.

- Just to comment further the action: to review the submissions and resolve issues if any – why I have got not achieved is because it was back in the financial year to 31 March 2024 and so therefore its ongoing. What I can say we have commenced engagement and korero with those submitters against the mandate which I have alluded to.
- Pg 27 Develop draft Terms of Negotiations (TON) until the Minister has officially approved our Mandate. I have been reviewing the TON from 2014 and giving thought to what fresh TON might include, but the Crown process is pretty standard, so their Crown expectations will be expressed as well. We also intend to hui with claimants so they know what is in the TON. The TON are not legally binding but gives each party's expectations and how we will engage.

Questions before moving on.

Larissa	Submissions against the mandate: to clarify those submissions against the mandate were from Te Runanga o Ngati Whakaue ki Maketu and a roopu from Maketu which includes a couple of claimants. I just want to say that we voted in favour of the mandate, as it reads it infers all Maketu claimants were against the mandate. We voted in favour so I'm not sure who those claimants are because the named ones voted in favour.
Pauline	Thank you Larissa for that clarification, I'll just note that WAI 1475, 1791 and 676 voted in favour.

2. WAI Claims

Pg 28 , 29 & 30

This section dovetails nicely into the korero Hamu shared earlier. I undertook an analysis of all the statements of Claims and what these pages provide is a snapshot of what the claims tell us, the statutory links to the Crown/Acts/Legislation that have impacted Ngati Whakaue

- Land loss, in the 1880s, the total area of Ngati Whakaue tribal estate was approximately 350,000+ acres, including lands at our coastal settlement of Maketu. Today our Ngati Whakaue land area is about 20,000 acres.
- Access to our natural resources – geothermal, fresh water springs, whenua, the impact of the Geothermal Springs Act
- The social impacts – breakdown of Ngati Whakaue structures, socio-economic deprivation
- Sites of significance, disconnection through various acts

Pg's 30, 31, 32

I have attempted to give you an overview of the Crown's policy instruments for commercial and cultural redress that our negotiators may give consideration to during negotiations. Hamu also alluded to these instruments as well.

- An example of cultural redress, Ngongotaha
- Examples of commercial redress, Mamaku Forest, Whakarewarewa No.1 where SCION is located and any lands that have been land banked.

Pg's 32, 34, 35

At the last AGM you asked why the Claims were never put in the booklets. So here they are. Name of the Claim, WAI number and who the claimant/s is/are. Pg 32 is the Maketu claims and then all the central claims.

Questions

Ngahuia	The establishment of Rotorua as a town. Would appreciate that the Fenton Agreement is referred as the Rotorua Township Agreement, I say this because even on the hikoi outside parliament on Tuesday various government people, including our local MP referred to it as the Fenton Agreement. I object to our calling it that name. I don't think that man deserves to be honoured. If we were to name people, we should name the kōa who signed. I would like us to refer to the founding document as the Rotorua Township Agreement. Fenton was an incidental Crown agent who wanted to leave a legacy for himself. I find that profoundly offensive.
Anaru	I was going to rise just to say that. The agreement is the Rotorua Township Agreement, it just happened to be orchestrated by Fenton. However, having said that I'd also appreciate if the Township Agreement is not mixed up with Treaty of Waitangi. The township agreement is a treaty between Ngati Whakaue and the Crown, no one else.
Pauline	Thank you Ngahuia and Anaru will certainly ensure we are consistent in reference to the Rotorua township establishment and use the correct name
Raewyn	I don't agree with that summary for WAI 676, I mean, that is right, but for some reason TPT or rather Crown favoured them. But it's a cultural redress to restore our history really. That's what it's about and I think we can do it in such a way that it doesn't take away at all from the other Ngati Whakaue settlements. Anyway, I hear what you are saying and I go back to Pg's 30, 31. It will fit in one of these, these acknowledgement things when we put into the deed of settlement and the relationships that we might have with agencies and the restoration of the awa.
Pauline	Thank you for that clarification and ensure negotiators include in the negotiations re Statutory Acknowledgements, which I think is where it might fit.
Anaru!	Can we go to Pg 30, the commercial redress, setting aside the on-account payment via CNI. I thought the CNI only related to the Kaingaroa Forest, and so it shouldn't be relevant here.
Pauline	The CNI (central north island) is related to a number of forests, not just Kaingaroa
Anaru	And so what's our prospects with Mamaku then?
Pauline	Depends what we can negotiate with the Crown in terms of quantum, whether we would be able to purchase it or not and of course we will need iwi support for that.
Hamu	Rose to respond to that question. The Kaingaroa Forest, Whakarewarewa, Tokorangi amongst other named forests are part of the CNI settlement and we certainly have claims in all of those.
Anaru	Well they've been settled and we are receiving funds from CNI, is that OK?
Hamu	Well yes, Ngati Whakaue are receiving funds from CNI as the claimant group for WAI 533 in the Whakarewarewa, that's why we're part of CNI

Anaru	If the Crown are saying that the settlement to Ngati Whakaue, which was \$9m that came as an 'on account' they're wrong. That money was held by a trust, Crown Forestry Rental Trust, and the Crown were paying rentals into their trust account to be distributed to claimants. So, if they're saying \$9m on account (7. something actually) they are wrong.
Pauline	Thank you Anaru/Hamu, I expect going forward our negotiators will want to have that conversation with the Crown during negotiations.
Larissa	Kia ora e te whanau. The leni whanau held a hui, series of hui in October 2023, November 23 and also held a hui in July this year. They selected their claimants based on being ahi kaa, kanohi ki tia and they had their reasons. The submissions coming from the tripartite group of four, they didn't attend the hui, they did not attend any of the whanau hui. They are refusing to accept the process that the whanau have taken. That's why we have this rarua. And once even WAI 1791 did the same process, it's just that there are claimants and non-claimants. We were never about dividing, we were always trying to work together, collectively for what is best for Ngati Whakaue recognising each have their own korero but we come together as an iwi. Just my thoughts.
Pauline	Kiaora Larissa acknowledge your korero, but I also hear what Roana did say, you are all trying and, that for Te Komiti Nui, is why Maketu need to solve their own relationships, engari thank you for your support.
Tony H	Shocked to see the claims for the Okoheriki blocks are still alive and kicking. We were part of the roopu, in 2010 or 11, we were at the signing of the Te Pumautanga when they signed in legislation all the blocks on the Okoheriki. I was told if you want to be part of that whenua you have to sign in with Pumautanga. The Komiti knew we had no claims up there when they signed that legislation. Now I see in the book here that it's been resurrected.
Pauline	Which claim Tony, 316 or 317
Tony	I think 317 yeah, up in the Mamaku plateau.
Paulline	No Tony, it has always been there on our list of claims to be settled
Tony	Well that's not what I was told and I've been coming to hui after hui thinking that we have to go over to Waiteti and sign over our rights to Pumautanga and so what were we doing. (Note expletives left out)
Pauline	I'm not quite sure what you are upset about Tony, you and I will have the korero during your weekly visit to the office aye.
Unknown	So Pauline is that Claim active - YES
Chair	Yes that claim has not been settled Uncle and that's why it's still there. So that's why Ngati Whakaue still have interest and a very good case for the Mamaku forest

Maru	I want to respond to WAI 1475, I was the original claimant to that claim. There are too many wanna be's those who don't even know what the claim is about. It is about leni, how leni lost his wife. She died in the cutting flat at Little Waihi and he built a community hall that became a courthouse on Section 7-2. The Bennetts were across the road next to the church and the evolution of xxxxxxxxxxxxxx and the battle with Ngaiterangi stimulated from there. Get to know your history and then you'll
Pauline	Maru I'm going to stop you there please, can we hold this over to when we have hui with the claimants please.

Administration

Two activities linked,

- 1
- Our registration database, developed and implemented by TIKI-OS a management system for Maori by Maori. This will be incorporated into our new website platform, and
- 2
- Te Whata, an information management system which allows Iwi Information Managers to align strategy and goals with key indicators from census data that can provide a picture and narrative relevant to the needs of our iwi.

Pg 37 Population stats.

Gives a strong % indication of where our Ngati Whakaue whanau live throughout the country.As at 2023 our population stats are at 19,152, almost double from 2013.

If there are no questions I'd like to move my report.

RESOLUTION 4:		
That the Negotiations/Operations report is accepted		
Moved:	Seconded:	All in favour:
Pauline	Elaine	AE Carried

Sorry late question

Unknown	What is the number of whanau registered with Te Komiti Nui?
Pauline	Our current registered members are approximately 7,000, so we have work to do to increase that number to the stats just mentioned.
Unknown	A few weeks ago or months maybe I received an email suggesting that this database be given or taken over by Uenukukopako/Ngati Whakaue Fisheries database. That was the email I received. That sent shock waves through me because we need to rely upon this registration database.

Pauline	Yes that's right, you would have received that from me. It was a topic I bought at last year's AGM. Te Arawa Fisheries lost their database before their last elections and utilised Tuhono database (which was explained in the panui). Unfortunately, when the Tunoho database was migrated it lost or shifted contact details and defaulted emails to fisheries. This caused voting papers being sent to wrong addresses or not received at all which resulted in a very low turnout. As you can imagine there was a huge uproar from the affiliate Te Arawa fisheries iwi. In my role as the Uenukukopako/Ngati Whakaue representative on fisheries I put to Te Komiti Nui how we could accelerate our iwi database for fisheries, without compromising whanau information or putting you all through the process of registering again. Given that Fisheries were utilising TIKI-OS to develop the new fisheries database I thought it would be time saving for you, that is that you would not have to re-register with fisheries, hence the email sent out via MailChimp, to all those registered with Te Komiti Nui. The panui gave you 3 options asking if you were registered on Te Komiti Nui and not Fisheries (Tuhono corrupt one) do you want to be registered with Fisheries as well and vice versa or you could wait until fisheries go live with their database and register yourselves. We received overwhelming response that respondents be registered on both databases.
Unknown	Thank you, and have you amended the registration form, it was quite complex for some of us.
Pauline	It is pretty straight forward but in the future whanau will be able to register on line and/or change/update their own details, for both Te Komiti Nui and Te Arawa Fisheries respectively. Te Komiti Nui is not adopting Uenukukopako/Ngati Whakaue fisheries database we are trying to ensure you are on both registers so you can vote in the election process for both entities. Ka Pai. OK so I've moved my report, seconded by Elaine and passed, I'll hand over to Manuariki.

3.2 Te Taiao/Resource Management Unit

Manuariki gave her whakapapa through Kiriti Te Kowhaia, Nawara, Tamaku and mother Maria, her Dad Blackie is Tainui. Introduced the RMU team, Kahurangi and Aleisha. Kahurangi is seconded from RLC to head the MfE contract and Aleisha, ex BOPRC planner, is contracted to develop the Ngati Whakaue Iwi Environmental Management Plan funded by BOPRC.

The unit is resourced with the technology tools, systems and developing relationships that maximises the impact of our engagement with Councils, central government, consultants, developers, consent applicants, our hapu and the wider community.

My RMU report covers off:

- Our Whys why we do what we do
- Iwi Management Plan
- RMA Reforms and Consents

Reiterated RMU Whys

We remind ourselves every day we come into the tari

- To represent and advocate on behalf of the resources in Ngati Whakaue rohe,
- To work collaboratively with our Whakaue hapu
- To safeguard and enhance the health and sustainability of our environment; and
- To ensure our wahi tapu and sites of significance are protected.

Actioning our WHYS comes down to:

Relationships and Collaboration

Each of us in the Te Komiti Nui office leverages our whakapapa and relationships to connect with other Taiao units to avoid reinventing the wheel. I have amazing cousins in Ngati Tahu working in this space, and they have been around much longer than us, so I appreciate the learnings they share with our team.

An example of working collaboratively is when we receive a resource consent which may have to do with the Utuhina, the RMU unit can respond to, but if it's to do with the Waiteti we engage with Ngararanui, the hau kainga to ensure they are able to respond and/or provide support to them.

Same with Maketu, if we receive a resource consent application, we forward and advise Council we defer to either Raewyn or Roana to respond.

So for us it's about ensuring we are talking and sharing with the right people, the right hapu and iwi that have interest to the different whenua, and the puna, awa and moana until they get to the estuary.

I just want to share our attendance and participation at the Fresh Water Conference yesterday. We went on a hikoi alongside scientists to Maketu/Little Waihi and it was eye-opening to witness the mahi Raewyn and her young protégé, Zion are doing. He was able to share his knowledge which aligned and resonated with what the researchers spoke about at the conference. It highlighted for me that we actually need to improve and grow the relationships, encourage hapu members that are doing mahi in the same space to attend these types of events. Great information and learnings.

Iwi Environmental Management Plan Pg 38

The Ngati Whakaue Iwi Environmental Management Plan seeks to strengthen the identity, mana, tikanga, kawa as we lay down the terms of partnership, and collaboration with central and local government in the best interests of our Ngati Whakaue natural resources. The chart on Pg 38 is self-explanatory. You may ask why we are doing two plans:

- One is internal, which will contain our Ngati Whakaue vision, mission, matauranga korero relating to our taonga, roles and responsibilities, and processes for protecting our taiao resources for future generations.
- The other is external which will be lodged with Regional Council as a public document. It will have the requirements and protocols consent applicants need to know for when they engage and consult with iwi. Right now engagement and consultation is still a requirement of the consenting process.
- What the engagement and consultation with applicants allows is the RMU to charge for our time and response thereby contributing to the sustainability of the team, this also includes writing Cultural Impact Assessments.

Uncle Maru comment	I want to commend you for your report, that's probably the most perfect report I've heard at these hui. You talked about basically the social capital of the iwi, social, cultural, environmental of all those planning documents. If you look after that economical capital will follow. Kia ora Thank you
Uncle Tony question	Can you explain to the hui the relevance of the resource management unit to the progression of the claims of Te Komiti Nui, you can answer that! How does this relate, I mean the work you are doing, the report is fantastic, but we want to get down to the nitty gritty, what's it's relationship to the progression of the claims? We should be focusing on claims.
Aleisha Manuariki	So Ngati Whakaue have had decades where we've had no resource management unit or no one commenting on any resource consent about our taonga, our resources. And so that is why at the 2019 AGM a resolution was passed by the iwi that TKN undertake responses to resource consents, for example, if someone tries to take from our geothermal taonga how are we meant to protect that between now and the time we settle, but if we take another two years to finish claims, I hope its shorter than that, who's managing the resources in the meantime, because its not us. So that is the key point of why, yeah, we're filling a gap
Uncle Tony	The second issue then is, how much is this costing us?
Manuariki	It is not costing the iwi, this piece of work (Iwi Environmental Management Plan) in particular is funded by BOPRC. I did say at the beginning of my report the RMU is resourced through funding applications that we have applied successfully for. The project around WAI and capability capacity building of hapu is managed by Kahurangi, funded through MfE over two years. We are able to leverage the expertise of Aleisha and Kahurangi, alongside myself and Aunty Pauline to ensure the voice of Ngati Whakaue is made through the various submissions to reforms this coalition government is driving through at pace.

Resource Consents

As a carryover from the iwi management plan korero, I can say we have worked closely with Regional Council planners to ensure standards of engagement/consultation is undertaken. The professionals working with applicants cannot or will not be able to just extract what they want from our environmental management plan to address the cultural impacts of any development without talking to Ngati Whakaue. What has happened is developers have used information from an Iwi management plan as part of an application, assuming what's in there will cover off what they need without talking to Ngati Whakaue. You may not know that the bulk of development consents are happening in Ngati Whakaue's traditional rohe, including all the housing developments out east in town and at Ngongotaha. In terms of the Ngongotaha housing development our RMU worked collaboratively with the developers, Tura Te Ngakau and Ngararanui. On the east side, we support the capacity issue with Nga Hapu e Toru to ensure they are engaged and participating in the korero with applicants and responding accordingly. All resource consents that are in the coastal area of interest, TKN defers the response to Raewyn as the Taiao .

RMA reforms

With the onset of the Resource Management reforms we have noticed that consents that are due to expire within the next 2 – 3 years, applications are being lodged now, especially water takes.

The Fast track consenting process is a challenging space for the team.

Between us all in the office we stay abreast of the important kaupapa that we believe Ngati Whakaue need to submit on.

Uncle Tony	Since you are providing a service, what promotion are you doing amongst our other entities?
Manuariki	Yes, well, we have had a couple of entities, Ngati Whakaue Tribal Lands and POT, their respective resource consent applications as part of the BOPRC process are forwarded to us. Our first response to an applicant is to forward our cost structure and ask for a date and time to consult and korero about their application, including requesting their full resource consent application. Then we are able to provide an informed response.
Uncle Tony	Since you are not costing us very much I totally support what you are doing Nga mihi, the understanding of what you are doing is fantastic. I would prefer to see a claimant management unit established to handle claims exclusively. They're the ones we should be following. And the Operations report, I mihi to the manager, which I don't do very often. And that second part, the actual claimants is going to be important in relation to the reassessment for representation on the board. So, I commend those two aspects of the operating report, it's the first time we've had a nice set out of the claims, the basis of those claims, where they fit in, and it makes it worthwhile for us to carry on down this track. So, on that basis I tautoko your report, especially so that its not seriously costing us anything. Certainly ask that TKN look at a claims management team
Roana	Stood to support the report and on the same path as Tony in terms of talking the possibility of a Maketu claimants unit as well, which will help navigate some of the issues. I also wanted to say and share with everyone, that at the hearings the other day. This collaboration was happening between yourself, ourselves, our whanau, all the environmental Taiao units, that's just so powerful. When we're in those submissions processes, they really can't decline what we're trying to say in the positions we're trying to make a stand for. In terms of Tony's question, what's the relevancy to your unit in this broader setting, I think this is the physical manifestation of what could be achieved with good leadership that's well supported by grassroots and I think that's a vision that for some of us has been lacking over the past 12 to 18 months, so the mahi the board and management have been doing to bring everyone together is awesome. Kia ora

Raewyn	Just wanted to say it was lovely to see you yesterday, for you to come over to Maketu and congratulate Te Komiti Nui for allowing you to develop within Komiti Nui. She wished other iwi entities followed this model. What kind of promotion are you doing amongst other typical entities? Since you are providing a service, it's important that those entities come to you to understand the service.
Manuariki	Yes, well we share information through the Marae Chairs and Ngati Whakaue entities as we see appropriate and they do come in or make contact if there is a need to help with a response. We do know that our hapu may not have the structure or capacity to respond to environmental information eg: RMA reforms etc so we do make ourselves available to them.
Jacqui	Introduced herself and whakapapa to Ngati Whakaue through the Hodge whanau. Works for the Ngati Rangiwewehi Taiao unit. Wanted to stand and share that she regularly meets with Manu & her team and says that everything in this report is just a small capturing of what this team actually do, and I think Fast Track consenting processes have been omitted. Just on putea, if money was being spent from the funds, I wouldn't mind because protection and the sustainability of our resources is number one, and that's what this group does. The fact that they're self-sustaining is awesome, and that is what Ngati Rangiwewehi is also trying to adopt. The collaboration with Rangiwewehi, as some said before, that's very powerful and it is – so our Taiao units come together as we're trying to encourage across the rohe o Te Arawa – its gives us strong voice and this Unit is leading in that. Nga mihi

Thank you for your patience and questions. I trust my responses have addressed them. I will ask for mover and seconder for my report.

RESOLUTIONS:5 That the Taiao Resource Management Unit report is received.		
Moved Norma	Seconded Roana	All in favour AE Carried

Uncle Tony	Just want to correct Roana's korero, what I said was a claimant management team. NOTED
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Chair thanked Manu for her report and just wanted to share the importance of the mahi the RMUnit are doing and for transparency it does not take away from the main purpose of TKN, that is to engage with the Crown to negotiate a settlement package for Ngati Whakaue's extant historical claims. If we did not have Manu & her team, Ngati Whakaue would not have input into resource conditions and in some cases, cultural impact assessments as needed. For example a resource consent application for the largest asbestos dump in our rohe is being considered. Also, Polynesian Spa wants to renew its geothermal take from the Rāchel Spring. RLC and Red Stag water take consents from the Waipa &

Hemo Springs. If we did not have the Unit these applications would get a green ticket that potentially affects our natural resources without conditions Ngati Whakaue might want to impose.

Chair introduces Jared Hulton from GHA to present Financial Performance

AGENDA ITEM 4: FINANCIAL PERFORMANCE

Statement of Performance starts on Pg 43

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

GHA prepares the statements, liaises with, and provides the information requested to enable them to provide their independent assurance over the financial statements and confirm that they are correctly prepared under the accounting policies that GHA needs to apply.

Jared advised the Auditors issued a clear audited opinion, they had no issues with the financial statements as presented and signed them off on the 15 November 2024.

- You can see their report on Pages 44 & 45.
- Pgs 46 & 47 is the Directory of the Trust
- Pgs 48 & 49 is the Statement of Service Performance. This is required by the accounting standards and framework that GHA need to abide by, but it is really a lot of repetition from the Operations Report we've already heard.

Financial Performance Pg 50

Revenue/Income

TKN's predominant income source (really the main one), is rentals from CNI, a little bit of interest income this year and a couple of other income sources, part of that being the Te Tumukawa share of profit that is received each year.

- Sundry income – is made up of a few different ad hoc pieces of work that the Trust has been involved in, and then the Contract revenue that makes up the Taiao/RMU unit that was heard earlier from Manuariki.
- A 17% increase overall from \$900,000 the prior year to \$1.06 or .07 mill

CNI Rentals		Interest		Other	
2024	2023	2024	2023	2024	2023
\$944,368	\$886,066	24,201	8,088	98,012	15,449

Expenses

On the expenses side We see an increase from \$282,000 in 2023 to \$541,000.in 2024

- Administration continues to be the largest expense at present.
- Communications has increased in line with the additional work that has gone on in this year.
- Depreciation is immaterial
- Governance up from \$66,089 in 2023 to \$139,206 in 2024
- Negotiations up from \$6,105 to \$39,728, we are not into full negotiations yet

Admin		Comms		Depreciation		Governance		Negotiations	
2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
305,585	187,744	52,695	21,978	3,786	931	139,206	66,089	39,728	6,105

Balance sheet

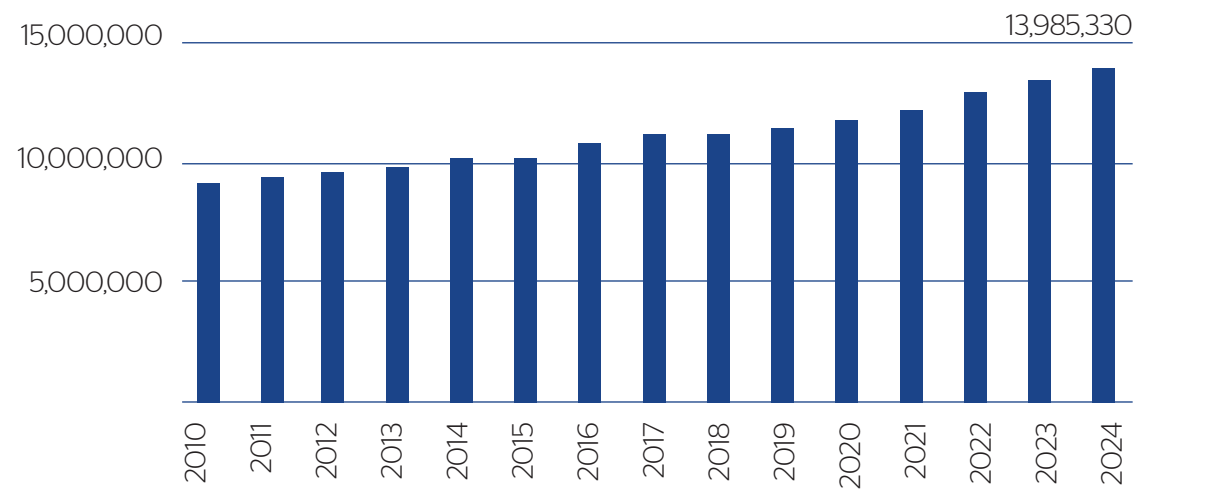
You can see here, largely straight forward balance sheet that the Trust has. Cash being the key asset they we’ve got of just under \$550,000, a little bit down from last year. Small amount of accounts receivable. Income tax that we can receive back due to the tax that’s attached to those CNI rentals that we receive, the three hapu loan, a small amount of fixed assets or property plants and equipment in the office. Our 50% share of the Tumukawa Limited Partnership and then that makes up the total \$1 million in assets that the Trust has.

The Assets Trust distribution is \$525,000. Income in advance is that contract funding that Manu has referred to earlier, that we’ve actually received the cash in advance of doing the work for either just enforcing that financial sustainability that we’re actually receiving money up front and then spending it.

ASSETS	2024	2023
Bank Accounts & Cash	546,264	600,658
Accounts Receivable	329	62
Income tax receivable	192,603	173,173
Claimant hapu loan	209,562	209,562
Property, Plant & Equipment	11,431	2,299
Tumu Kawa Limited Partnership	41,071	32,504
TOTAL ASSETS	\$1,001,260	\$1,018,258
LIABILITIES	2024	2023
Creditors and accrued expenses	60,084	17,909
Distribution payable	525,582	626,755
Income in advance	60,000	18,000
	TOTAL LIABILITIES	\$645,667
	NET ASSETS	\$355,593

- So, because we distribute all our profits every year, the net assets or equity of the Trust don't change year in year and that they’re sitting consistently around the \$355,000.
- So TKN as it always has every year is to disclose all of its trustee fees paid to each individual in the notes to the financial statements.
- Finally, as I already referred to, we’re just putting up this year a bit of information on all the distributions from TKN to the Assets Trust and how it’s come from approximate line, \$1.3 million initially through to just under \$14 million now today.

Annual Distributions to Te Kotahitanga o Ngati Whakaue Assets Trust



Jared happy to take any patai. There being none moved to the first resolution for Financial Performance report.

RESOLUTIONS: 5		
6.1 That the Performance Report for the financial year to 31 March 2024 be approved for the year to 31 March 2025.		
Moved Merehira	Seconded Vicky-Mae	All in favour AE Carried
6.2 Approve the re-appointment of BDO Rotorua as Auditors		
Moved Norma	Seconded Iris	All in favour AE Carried

AGENDA ITEM: 5 GENERAL BUSINESS

Te Komiti Nui o Ngati Whakaue representation

Chair introduced Te Taru White as facilitator for this session.

Te Taru Introduced the reason for this general business ‘take’ as having a safe space for whanau to have the korero that were advanced at recent mandating hui, in particular, how Maketu interests were not adequately represented with only one seat. He gave the current representation as per the trust deed and ensuring this process meets rules of the trust deed.

Facilitator made it very clear there will be no voting today, it is about having the space to allow conversation and people to be able to put their views in an orderly manner with respect and mana-enhancing approach. Facilitator expressed these conversations can be quite sensitive but wanted to get right into it because we only have about 15 minutes before lunch is on.

In summary

- tono and wero to TKN's representation model as articulated in submissions to TKN Mandate Strategy and also at the recently completed refresh mandate hui
- some submissions expressed high interest in Maketu and the settlement negotiation process and felt their interests were not adequately represented with only one (1) seat at the board
- reminded the hui of the current representation
- korero from floor said the ‘take’ was too important and with the limited time available today, that TKN should look at holding a special general meeting to allow time and space for members to have a free and frank korero about representation
- all but 6 agreed to an SGM

RESOLUTION 7

That TKN call a special general meeting early in the New Year to discuss representation on Te Komiti Nui o Ngati Whakaue

Moved	Seconded	All in favour
Hamu	Tony Wihapi	AE 6 Not in favour

The Chair thanked Te Taru for his efforts and acknowledged the importance of the representation issue and that TKN will organise a date and time for the special general meeting, also thanked everyone for their patience and in particular the Assets Trust as we went slightly overtime and therefor their meeting will likely start at least 15 mins later than advertised to allow time for everyone to have kai hakari at Te Aomarama.

There being no further business, the meeting closed with final words and karakia by Rukingi.



Rāwiri Bhana - Chair

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

THE CHAIRPERSON’S REPORT
FOR YEAR ENDED 31 March 2025

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

Tēnā ra tātau katoa ngā uri whakaheke a kui mā, a koro mā, rātau kua nunumi atu ki te pō.

Tangihia mō tātau tini aituā o te wiki, o te marama, o te tau. Rātau ki a rātau, tātau e pani nei, e noho nei, tēnā ra tātau katoa.

Firstly, I want to acknowledge those of our iwi members who are no longer with us, in particular those original Claimants who have passed, the rangatira who lodged claims on behalf of all of Ngāti Whakaue.

I acknowledge our tūpuna whose decision making saw the potential intergenerational opportunities when crafting the Rotorua Township Agreement 145 years ago. Our Rangati-ra whose spirit of manaaki was pretty much disregarded, close to immediately by the Crown, for which has resulted in what can only be regarded as modern day raupatu of our iwi.

I am reminded of the words of Koro Bom, also expressed by Uncle Paratene Haupapa to the Crown recently: *‘that our people have paid the ultimate sacrifice of citizenship. That our tūpuna volunteered to enlist, to fight, to die and to be buried in foreign soils. And for those that came home, to find they were further alienated from having mana motuhake and tino rangatiratanga over their lands, resources and the affairs of our iwi’.*

I write my report, unsure if this is my last Chair’s report due to being written prior to our 4-election hui for our 10 Trustee positions. Later this afternoon, we will officially announce the FINAL trustees who will be your representatives on Te Komiti Nui o Ngāti Whakaue for the next 3 years.

Why do I say ‘final’? Firstly, because of the outcome of the elections, and secondly, I am optimistic that we, as an iwi, will see an offer from the Crown within this election cycle, an offer that we, as Ngāti Whakaue, will then collectively decide whether to accept or not. An offer where if we agree to the offer, we will move to an Agreement in Principle and from there finally signing a Deed of Settlement in this whare,Tamatekapua.

The preliminary election results definitely see new faces around the Board table, and as such I want to take the time to acknowledge **your** current trustees that have served the interests of our iwi over the last 3 years.

Trustees who have worked on behalf of Ngāti Whakaue as we continue our *Journey to Settlement*, not for personal gain, nor kudos, nor ego but because they all believed in what we were elected to do by you, our people.

Your trustees stood to complete this settlement process, and although I will not dwell on it too much as this has been covered in previous AGM reports, I will attest that as a Board we have spent the first 2 years sorting internal issues we have within Ngāti Wha-kaue instead of negotiating with the Crown. Heoi, we are moving forward.

Some of the Trustees also contribute and support the RMU when required on the inter-ests of Ngāti Whakaue across a number of different kaupapa. These include, but not lim-ited to taiao issues, legislative issues, submissions to reforms and various other matters. Ngati Whakaue's profile and interests within both councils and the Crown has increased and is recognised.

We continually strive to ensure that Ngāti Whakaue's voice, is heard and is sought by those who make decisions within our rohe.

My express hope is that today's new board of trustees will have the full support of our iwi. Whether you personally voted for them or not, please remember they were put there by the majority of our iwi members in attendance at the election hui. We need to stop the attacks on each other and focus our energies on our *Journey to Settlement* with the Crown.

I also want to acknowledge and give thanks to Kārena Bird, who made the decision not to re-contest the Maketū seat. Kārena has spent the last 2 years as the Deputy Chair of Te Komiti Nui o Ngāti Whakaue. She has shown leadership beyond her years and en-dured, at times, quite kino behaviour towards her. Her impassioned speech given at Maketū inside Whakaue, about her moemoea for the future of Ngāti Whakaue still reso-nates as true today. It was the moemoea of our rangatahi, it was the voice of our mo-kopuna, it was the voice for ours to come. It is my greatest hope that we have not lost Kārena from future leadership roles within our iwi, and it is also my greatest fear that oth-er rangatahi, other bright young leaders will be lost to us if we do not learn to treat each other better. Nei te mihi e te wahine toa e Kārena.

I am extremely proud to stand before you, my, our iwi and to report back, to take ques-tions, and to give you certainty that whoever the new trustees are, we are moving to-wards a settlement for all Ngāti Whakaue regardless of where we live in the world.

Te Taiao

I would like to acknowledge the mahi of Manuariki Tini and her very small team, compris-ing Kahurangi White-Parsons and Aleisha Mitchell, for everything they do to hold space, give voice to, and advocate for Ngāti Whakaue in the taiao space. Manuariki will give her own report but I wanted to acknowledge the line they hold for us against unbridled devel-opment, those who wish to dump toxics within our rohe, ensuring that all our wai, our whenua, our taonga natural resources are treated as taonga not just as an economic commodity

Whakapapa

I also want to thank our whakapapa team led by Uncle Hokimate Kahukiwa, who verifies all registrations, aided by Tamaku Tini, the keeper of the database, for the work they do to register, maintain and update our iwi members' data. We will explore the data sover-eignty space as afforded to us through Te Whata.

Whanau please ensure that your whanau members are registered. We want to ensure that our database numbers match the 2023 census data.

Finance

Once again thanks and appreciation to Glenn and his team at GHA. For Ngati Whakaue & TKN

Jared, Pareaukura we value your expert financial advice, and the care and pa-tience you have for ensuring we meet all our legal financial obligations. I am confident that following the financial report you will see we run a pretty tight ship.

Legal

My final thanks to Helen Nathan, Curtis Bidois of JB Morrison and John Kahukiwa of Corban Revell for their legal expertise and assistance over the last 12 months in a variety of important kaupapa for Ngāti Whakaue.

Ka mua, ka muri

And so, as we sit here today, I will gladly expand on my Chair's report, as so much more has happened since the end of this year's reporting date of March 31.

As I alluded to earlier the first 2 years of this election cycle was addressing internal mat-ters that came up during the mandate process. Kaupapa that, in my mind, we we lost 2 years of valuable negotiation matters and at considerable cost and time to resolve.

- 1 A resolution passed at last years AGM, because of time constraints, aresolution was proposed and seconded to hold a Special General Meeting to provide a safe place for people to discuss there views on representation on Te Komiti Nui. Our management has provided a separate report for the SGM outcome.
- 2 On the 1st April 2025, TKN, received a letter from the Minister for Treaty of Wai-tangi Negotiations, the Hon. Paul Goldsmith, acknowledging the Crown's recognition of Te Komiti Nui o Ngāti Whakaue as the mandated body to negotiate our Settlement. Even in that, TKN still needed to work on our relationship with Maketu parties.
- 3 The Crown commenced assembling their Team, including historians, mapping ex-perts, staff to look into overlapping claims and also a knowledge of potential redress items.

On the 15 May, we were informed by Minister Goldsmith that James Willis would be ap-pointed as the Chief Crown Negotiator. If that surname sounds familiar, that is due to James being the father of Nicola Willis the Minister of Finance, and Deputy Leader of the National Party.

- 4 The final piece of required prework (Terms of Negotiation) was signed between Minister Goldsmith and myself on July 21. With this final piece of paperwork done, the Crown and Te Komiti Nui could now begin to navigate and agree TKN's approach and strategy to commence settlement negotiations.
- 5 Since the signing of TON we have had 4 kanohi ki te kanohi hui with the Chief Crown Negotiator and TTW team bedding in baselines for negotiation and special fac-tors. Minister Goldsmith was in attendance at our August meeting as he was keen to hear our grievances. A major part of this mahi has been to bring CCN James Willis and his Team up to speed on our Ngati Whakaue claims still to be settled, We also needed to walk the Crown through, why Ngāti Whakaue should not be unduly punished due to our partial settlements, those being CNI, being a party to Te Arawa Lakes and Wai 94 (Pukeroa Agreement).
- 6 We have seen the Crown moved by kōrero around the mamae of our people who live in Maketū, in Ngāpuna, in Ohinemutu and Koutu. We have expressed the losses and subsequent suffering by our whanau/hapu due to the Crowns' failure to live up to the ar-ticles of the Rotorua Township Agreement. The loss of our taonga resources such as geothermal, the loss of whenua due to forced sale, the abuse of our culture. We have commissioned drone footage not only for these negotiations but to be used as a taonga by our people forever.

- 7 We are lucky to have engaged a team to act on our behalf that we consider second to none. We have Hon Chris Finlayson as our lead negotiator. We have engaged Richard Meade as our economist, with his body of work including being the economist for Ngāi Tahu, CNI and the Wakatū Nelson tenths case to name a few. Moka Apiti is Aotearoa leading GIS mapping expert with personal access to individual land block data and has helped ensure that we mapped correctly and also have the relevant information on identified land blocks. We are also lucky to have our own who have been more than willing to help with this Journey to Settlement, the likes of Ben Manley, Ngahua Te Awekotuku and her thesis, Anaru Te Amo for his long standing involvement and Hamu who has freely shared his set of books relevant to Ngāti Whakaue historical accounts. We have had Claimants share with us their kōrero on their claims and have also shared this directly with the Chief Crown Negotiator.
- 8 I have finally been able to provide Auntie Pauline with support, with Te Puni Kōkiri agreeing to a secondment of Tipene James for three days a week to assist with our negotiations mahi. Aunt tells me he is a godsend.
- 9 What we also have done is agree with the Crown on a work program post this AGM, regardless of who sits around the Board table. We have come too far as an iwi to stall now, or to take a backward step in our engagements and negotiations with the Crown team. The Crown team is aware that, although after today they may be dealing with new Trustees and leadership from within Te Komiti Nui, Ngāti Whakaue are committed to working towards progressing negotiations and receiving an offer from the Crown and ultimately completing our settlement process.

Outside of this negotiation mahi we have representation on Te Maru o Kaituna, Puarenga Reference Group, CNI Iwi Holdings, Rotorua geothermal Systems Management Plan Housing, Corrections, Water Done Well and many other advisory boards, that all have real and meaningful outcomes for our people but have also meant 100's of hours of time, commitment and resources. I could spend an hour just talking about these things, but today we have come to listen to where to next on our *Journey to Settlement*.

What is next? What does this triennial hold for the new Trustees and our iwi?

I am excited, as we move into 2026. The Minister has already indicated that he is very keen to see Ngāti Whakaue and the Crown settle sooner rather than later, and the Crown Chief Negotiator has also articulated this. There is an election for a new government next year and the Crown will shut down in about June 2026 so we want to make good use of the next 5 months.

As we make this journey we will do this together. The Crown have already been told that unlike previous negotiations, we would like to hold alternative hui where our Claimants get to share their māmā, their stories, their moemoea for their individual claims. We have already started this process and hope that the incoming Trustees continue with this change of tact. Again, both the Crown and the Minister were moved when they heard directly of the pain caused by what has been allowed to happen in Ngāpuna and in Maketū and look forward to hearing more as we continue with our negotiations.

Concurrently in 2026 a major piece of work that needs to begin in earnest, is to start the kōrero on what the structure of Ngāti Whakaue will be post settlement. Historically these entities are called PSGE (Post Settlement Governance Entity) but as could be arguably said, we already have the mechanics within our toto entities such as a social arm (Te Taumata) a financial arm (Assets) and settlement body (Te Komiti Nui). We have a chance to reimagine what we want to see going forward. This mahi cannot be done without the input and more importantly the final whakaue of our people.

What structure do we want to leave our mokopuna? Do we want more entities, a different entity, do we want a structure that better represents hapū, or locality? This mahi is so important due to being part of a negotiations process, we as Ngāti Whakaue must present to the Minister and the Crown what entity will receive and manage the Settlement assets on behalf of Ngāti Whakaue. So again, this is mahi that will require multiple wananga with our people, held throughout our rohe, kanohi kitea and by other means. At a minimum with accordance to our current Trust Deeds both Te Komiti Nui and Whakaue Assets must discuss what we transition to as neither entity continues in their current form once we settle.

So yes, whoever takes to the Trustee board table from today so much exciting work awaits. And again, I wish to stress my hope that these will be the final triennial elections we have as an iwi for Te Komiti Nui, due to our impending settlement with the Crown within the next 12-36 months.

Conclusion

As I conclude, potentially my final report as Chair I want to remind us again that our enemy should not come from within our own.

We have current court cases where other hapū of Te Arawa are challenging the mana whenua status of Ngāti Whakaue including our status within the Whakarewarewa Thermal Valley, Ohinemutu and the Rotorua CBD. We have other iwi who are challenging our mana moana status within the estuaries of Maketū and Waihi. We have other iwi who want to have us officially removed from gazette notices that prove our connection to whenua.

This Journey to Settlement is the beginning. An enduring settlement will move us into a space where our mokopuna get to look forward, to imagine and reimagine a future where they have legislative mechanisms in place, where they have the financial capacity, and a future that realizes their moemoea.

I congratulate those representatives who, from today, will lead our negotiations to conclusion. I have complete faith that you will do our iwi proud, that you will continue to make Mokopuna Decisions with every decision that you make as a Board.

We are Hurungaterangi. Te Rorooterangi, Tunohopu, Pukaki, Rangiiwaho and Taeotu, we are the descendants of Tūtanekai and Hinemoa. Ngāti Whakaue anake.

Koiane taku pūrongo o te tau



Rāwiri Bhana
Chair

Mokopuna Decisions for all our Mokopuna.



NEGOTIATIONS AND OPERATIONS REPORT

Kia ora koutou Ngati Whakaue

Whanau, my report may sound a bit out of date to you, because of the SGM we had in March, claimant hui updates during the year, but an AGM is the time to report and reflect on the past financial year’s achievements – so bear with me.

1 PERFORMANCE

Last year I reported on Actions from the work plan that was not achieved.

The majority of the 2024 year saw Operations/Management seek to close off those actions not achieved. TKN were in a stalemate with the Maketu cohort represented by Te Roopu Whakahaere where dates to review the concerns and issues raised during the mandate submission process was reset from Aug 2023 to July 2024. Months passed before we actually met, and conversations are likely to be ongoing as we try to resolve their concerns.

Here is the recap that closes off that piece of work related to mandate.

Following the mandating hui in Auckland, Hamilton, Maketu and Rotorua there was a second stage managed by Te Tari Whakatau through written submission on the outcome of the four hui.

1a Summary of Submissions to Deed of Mandate 22 9 24

The summary spreadsheet of all submissions to the Deed of Mandate received by Te Tari Whakatau on the Whakaue mandating process

Statistics wise:

- 65 written submissions in total
- 50 subs via Citizen Space, 15 subs via email
- 13 Oppose (all 9 Tapsell submissions oppose), 52 Support
- Those that oppose, list concerns such as:
 - o Unfair representation on TKN board between ki Tai and ki Uta (creates bias towards Rotorua-based Whakaue)
 - o TKN trying to block relatives of claimants (Kiharoa Tapsell) from succeeding claims
 - o TKN has failed to engage with Maketū claimants and Te Roopu Whakahaere
 - o TKN have failed to communicate plans/progress effectively with Maketū community
 - o Mandate hui process was divisive and disruptive, not fair and/or transparent
 - o TKN have not addressed concerns of Maketū community/claimants
 - o TKN provided misleading information (e.g. board member voting)
 - o The independent facilitator at the hui was biased
- 20 cite the process as being ‘fair and transparent’
 - o Others cited a large turnout compared to other hui-ā-iwi, and that Whakaue is one iwi with all having whakapapa to the 6 koromatua
- 3 cite the Maketū opposition as being a relatively minor proportion of the overall iwi, despite an inflated showing at the voting hui
 - o One Maketū resident cites Te Roopu Whakahaere as not representing the Maketū community, not consulting her family for support of TRW’s position, and of spreading misinformation
- Requests by claimants for some updates to hapū and AOI included in the Deed

1B NEGOTIATIONS

In considering the approach to negotiations the trustees took in to account the learnings from the 2012 to 2016 negotiations experience. The board and indeed the Chair has reiterated at each AGM that he wanted to ensure the claimants and the iwi to come on the journey to settlement.

TKN negotiations approach has been shared with most Claimants.

Everyone has a role to play as we prepare to engage with the Crown.

2 *‘to pave our way for the future, we must first resolve our past by restoring the mana of Ngati Whakaue’*

3 *Overriding statement of all Ngati Whakaue historical claims – despite the 93 Agreement ‘As set out in each of the Statement of Claims, segments of Ngati Whakaue have been and remain prejudicially affected by the Ordinances, (decrees, orders, rules etc) Acts, Regulations,(laws, policies, practices, acts and omissions [oversights, errors, inadvertances]) of the Crown, which were enacted, promulgated, formulated, undertaken, done or omitted to be done by the Crown in breach of the principles of the Treaty of Waitangi’.*
Ngati Whakaue, and indeed all Te Arawa iwi, did not cede sovereignty to the British colonial government.

Principled Approach	Crown’s position
Ngati Whakaue assert and are very clear that all settlers have benefited from the generosity of our tipuna, our resources – gifted or taken through various acts of the Crown	Crown’s perception that Ngati Whakaue has benefited from previous settlements. Crown’s reluctance to revisit outstanding matters related to the 93 Agreement.

TKN agreed a 3 Team Approach that is inclusive, cooperative and with open communication

Team 1

Consists of, but is not limited to, Lead Negotiator, Chair, Claimants - as may be co-opted from time to time, expert/technical advisors who contribute to negotiations mahi and tasks directly with the Crown (eg: historians) that are necessary to advance the resolution of Ngati Whakaue’s historical claims.

Team 2

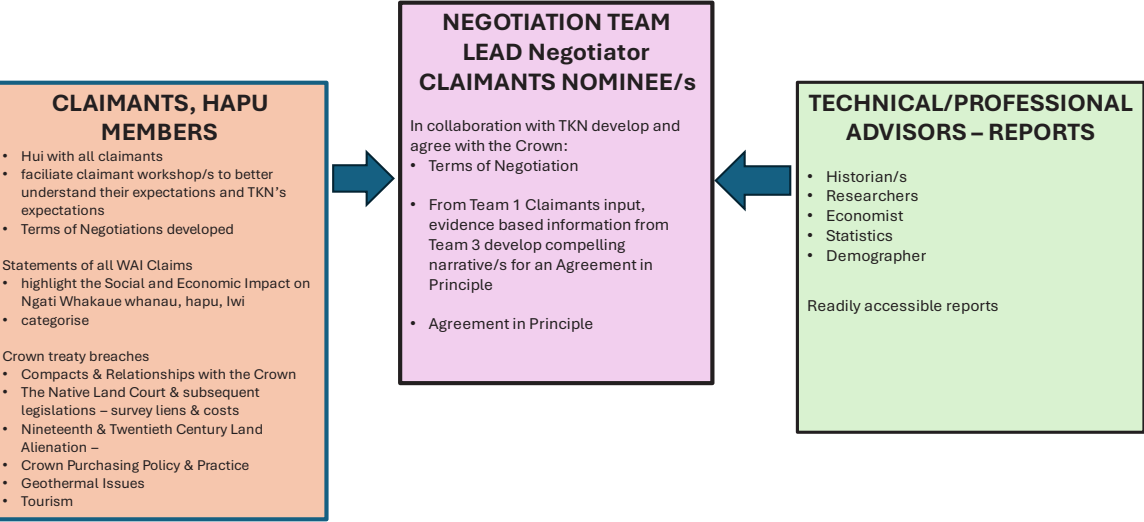
Consists of Claimant representatives, Negotiations/Operations Manager, Trustee leads for each workstream, collate specifics of each Claim’s potential and bottom line redress into the overall Ngati Whakaue negotiations position feeding up directly to Team 1.

- Confirm potential redress bottom lines for:
 - o Cultural
 - o Commercial RFR, DSP
 - o wish list for an AIP

Team 3

A diverse team of advisors able to be called on for:

- Research evidence,
- Economist,
- Demographer,
- Legal Advisor
- Utilising evidence extrapolated from various commissioned reports – eg Kathryn Rose



1C DRAFT TERMS OF NEGOTIATIONS

Conversations with the Crown around expectations and matters for agreement between the Crown and Ngati Whakaue for a refreshed draft terms of negotiations. Likely to be completed mid 2025.

2 RECOGNITION OF MANDATE APPROVAL

On the 1 April 2025 TKN received a letter from the Minister for Treaty Settlement, the Hon. Paul Goldsmith on behalf of himself and the Minister for Maori Development agreed to recognise, with conditions, the refreshed mandate to negotiate a settlement of all remaining Ngati Whakaue historical Treaty of Waitangi claims.

The conditons set were that TKN make every effort without delay to reconcile with the Te Runanga o Maketu and the Marae trustees, that should include:

- Making every effort to meet with the Runanga and the Marae trustees at least once a month;
- Report back to the Crown on those meetings; and
- Agree to facilitation if we are unable to make progress with the Runanga and the Marae trustees independently.

From a TKN perspective, these conditions actually impact the relationship and support TKN has from the other Maketu claimant group, heoi, I understand our Maketu representative has a good relationship with them.

What I can say, and actually these actions go into the new financial year, our meetings have been somewhat tense with robust korero. As you can imagine korero has included some of the concerns raised from the mandate submission process, tino rangatiratanga and mana of Ngati Whakaue ki Maketu.

At the 2024 AGM we did have a general business item included to discuss 'representation on TKM'. For those of you who were at the AGM you will recall a motion was put forward for TKN to call a Special General Meeting early in the new year as the time constraint at the end the AGM did not allow for meaningful korero and the 'take' was too important not to give the time needed.

TKN has provided a separate report from the SGM and the decision not to follow through with a registered voting hui.

3 APPOINTMENT OF CHIEF CROWN NEGOTIATOR

Min. Goldsmith advised he had appointed James Willis as the Chief Crown Negotiator for Ngati Whakaue treaty settlement negotiations.

4 ADMINISTRATION

We continue to receive registration enquiries and new registrations. We are wanting to ensure our database is as close to Stats NZ 2023 census number of 19,152, which we showed at last years AGM.

Why is population stats important you may ask – population has weighting in negotiations. The Crown assesses population for quantum purposes and considers population stats against all other settlements to avoid disproportionate weighting. The Crown will also take account of the WAI 94 settlement when assessing the weighting it gives to Ngati Whakaue's population for the purpose of determing quantum.

The final Crown estimate for Ngati Whakaue's population will also exclude hapu which have settled their Claims via the Affiliate Te Arawa Iwi and Hapu settlement 2008, being Ngati Kearoa/ Ngati Tuara, Ngati Ngararanui (including Ngati Tamahika and Ngati Tuteaiti) Ngati Tura/ Ngati Te Ngakau and Ngati Te Rorooterangi.

In effect the Crown has said they would be looking at 15,966 as our population for these negotiations.

5 EXTENT OF OVERLAPPING INTERESTS

Other iwi have interests in Ngati Whakaue area of interest. While overlaping interests is a secondary factor for quantum assessment, the Crown does need to consider the relative share at the land loss between groups. The Crown does not 'double count' land loss between settlements. The Ngati Whakaue deed of mandate, recognised by the Crown in March 2025 acknowledge those overlapping groups.

To finish off, so much has happened since the 1 April 25 and I note the Chair has touched on progress with TKN engagements with the Crown which align with our 25/26 Work Plan.

Work Plan 25 26

Following last year's AGM the Board reset the 25/26 financial years Work Plan.

Action	Due Date	Responsible	Deliverable KPI
Prepare for SGM re: representation model for TKN	By 30 March 2025.	Ops Mgr. Trustee endorsement for SGM.	Advertisement complies with Trust Deed notification. All bookings confirmed – Te Papaouru. ManaiaGo. Budget allocated.
Board consideration of the korero from the SGM; Options for representation summarised. Trustee's review the 5 Options. Seek Legal advice.	Mid April	Ops Mgr. Chair & Trustees. Legal Advisors: Helen Nathan Curtis Bidois Chris Finlayson	Prepare Options for trustees. Trustee workshop completed. Legal advice received. Options ranked for presentation to the Iwi for Voting. Decision to be made 14.4.25.
Comment: see SGM supplementary report			

Healing the Rift. Timetable monthly relationship hui with Te Runanga o Ngati Whakaue ki Maketu & Whakaue Marae trustees as per the Ministers. endorsement letter of TKN Mandate	May June July August September October	TKN BOT. Independent Observer TBC. Trustees of Whakaue Marae, Te Runanga o NW ki Maketu.	Have commenced engagements.
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Commence re-engagement with Claimants. TKN Approach to negotiations shared confirmed.	Start March 2025	Ops Mgr/Chair. Trustee Leads of each workstream.	By end of April 2025. Issues with Approach to negotiations resolved & timetable for updates.
Claimants opportunity to agree their process for appointment of claimant representative in negotiations team to work with Lead Negotiator.	By Mid May	Claimants. Ops Mgr.	Organise 2 claimant hui. Rotorua. Maketu

Identify and agree on professional & technical expertise. NOTE: Historical date chronology completed by Vince O'Malley in 2011.		BOT. Ops Mgr.	BOT agree: Legal. Historian. Economist. Demographer.
Legal: JB Morrison & Corban Revell Historians: Ben Manley & Ngahuia Te Awekotuku - not limited to Economist: Richard Meade			
Develop draft Terms of Negotiations.	May 25 - June 25	TKN. Te Tari Whakatau.	Sign off TON.

Prepare draft Ngati Whakaue Negotiations position & Strategy. Key Lead Claimants as nominated by claimants have input to design of Negotiations Position & strategy:	May 2025	Ops Mgr. BOT. Claimants	Action carried over from 2023.
Healing the Rift. Timetable monthly relationship hui with Te Runanga o Ngati Whakaue ki.	May June July August September	TKN BOT. Independent Observer TBC.	As per Minister of Treaty Negotiation letter, commenced.
Maketu & Whakaue Marae trustees.	October	Trustees of Whakaue Marae, Te Runanga o NW ki Maketu.	
Prepare for TKN Elections Sched 1 Part 1 Rules governing the appointment, removal, replacement, retirement. Part 1V Ngati Whakaue voting procedure.	September 25	Ops Mgr	GHA Returning officer appointed.
Factor in engagement with Te Tari Whakatau officials and Crown Negotiator	June 2025 July 2025 Aug 2025 Sept 2025 Oct 2025 Nov 2025	Chair/Ops Mgr. Te Tari Whakatau officials	Timetable of engagements agreed and commenced.

Nga mihi
Pauline

TAIAO/RMU

RESOURCE MANAGEMENT UNIT

INTRODUCTION

Te Komiti Nui o Ngāti Whakaue is the entity mandated by Ngāti Whakaue to engage with Bay of Plenty Regional Council, Rotorua Lakes Council, developers, consultants and individuals to respond to all resource consent applications as legislated through current Aotearoa New Zealand Legislation including the Resource Management Act, National Policy Statements, Regional Policy Statements and local and national bylaws and regulations.

Ngāti Whakaue shares a special relationship to our taonga resources; our whenua, our wai including geothermal, and all other natural resource taonga including air pollution and more. Only Ngāti Whakaue can determine the cultural effects of activities undertaken within our rohe.

Whakaue Resource Management Unit were given the mandate at the Te Komiti Nui o Ngāti Whakaue AGM 2023 to facilitate and provide a means for applications to progress through the consenting process and where consultants and developers are encouraged, and in some instances, required, to engage with Ngāti Whakaue.

The Mātauranga Whakaue that only we hold over our taonga resources within our rohe, is to be held in the same regard as that provided by government, councils, and consultants. Our Whakaue mātauranga is derived from over millennia of unbroken settlement, and kaitiaki practices ensuring that our taonga resources are still here today for the use of everyone we manaaki to stay on our whenua.

Ngāti Whakaue are Treaty Partner as defined under current government legislation and hold a special relationship with Rotorua through the foresight of our tūpuna who signed the Rotorua Township Agreement (Fenton's Agreement) in 1880.

VALUES

Ngāti Whakaue cultural values underpin our responses:

- Whakapapa to the resource
- Kaitiakitanga - caring for environment
- Whanaungatanga - engagement, building relationships
- Ngā tukunga mahi - process we undertake, timeliness
- Mātauranga - based on our cultural perspectives of 'knowing'

WHAT HAVE WE BEEN DOING?



WHAT ARE WE DOING?

- Ngāti Whakaue Iwi Management Plan
- Ngāti Whakaue Te Mana o te Wai Freshwater Management Report
- Te Mauri o te Wai Implementation Plan - managing freshwater in Ngāti Whakaue rohe.
- Ngotea te wai o te Kākahi research project - connecting Ngāti Whakaue to their tūpuna awa
- Drafting Cultural Impact Assessments (CIA) responses to Red Stag Timber and Rotorua Lakes Council for water take resource consent application on Waipa and Hemo springs ((Whakarewarewa forest)

All of these projects will require our iwi, hapū, whānau to be involved. From sharing their experiences with our taonga resources, to describing what aspirations we have in protecting and managing these taonga to ensure all our generations to come maintain these connections.

HOW ARE WE RESOURCED?

The Whakaue RMU is financially a self-sustaining organisation with revenue received from two sources. Firstly, responding to resource consent applications, including the provision of Cultural impact Assessments (CIA) and secondly from externally sourced government funding for the plans and research projects.

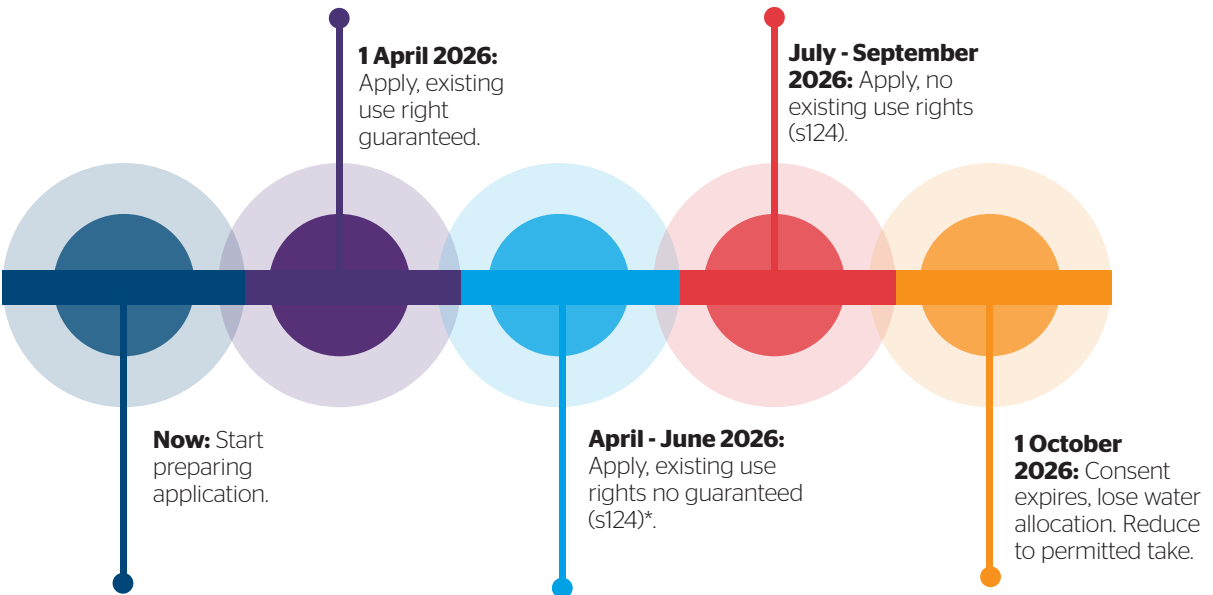
By being a standalone unit, we are able to comment on resource consents for all Ngāti Whakaue entities and thereby main all parties reputational integrity and credibility.

WHAT ARE WE PLANNING FOR?

Any consent granted before the Resource Management Act 1991 (RMA) came into effect will expire on 1 October 2026. If the consent does not fall within the permitted activities rule, consent holders must apply for a replacement consent by 1 October 2026.

We anticipate a considerable increase in the number of resource consent applications in 2026 and have been preparing a structured process for an efficient and streamlined approach to respond to these applications. This includes the key phases we expect application surges.

Consents Expiring in 2026 Lodgement dates with Regional Council



source: <https://www.boprc.govt.nz/environment/resource-consents/applying-for-resource-consent/consent-forms-maps/water-take-consents-expiring-in-2026/>

Extension of Forest Right Agreement with Kaingaroa Logging Company (KLC)

Over the past 24 or so months, CNI Holdings Management Ltd has been in negotiations with KLC regarding a proposal to extend their forestry cutting rights (FRA). During this time, CNI has held a number of consultations with the eight (8) CNI iwi separately, with further debates taking place within the CNI director forum on the viability of extending the FRA with KLC.

The opportunity presented to Iwi is:

- aquisition of shares in KT via a ‘free carry’, meaning there is no investment of capital required by CNI iwi. Rather, CNI iwi will receive an equity stake in KT in return for the modification (extension) to the FRA, and annual distributions will be received proportionate to the equitiy held by CNI iwi, and
- Annual rent payments on the land will continue unchanged subject to the amended General Review mechanism.

Each Iwi sought legal advice and their respective economist’s oversight (due diligence) of the KLC and CNIHL Management negotiations.

The CNI Board unanimously approved the FRA transaction at their October meeting pending two matters in progress to meet final acceptance, being the High Court and the Overseas Investment Office sign off.

What does this mean for Ngati Whakaue?

- TKN to continue to receive Agreed Proportions until 2044.
- Likely to receive a distribution on signing.

Nga mihi

Hoki & Selwyn

TE MARU O KAITUNA RIVER AUTHORITY

Te Maru o Kaituna River Authority is a co-governance partnership, set up by the Tapuika Claims Settlement Act 2014, mandated to restore, protect and enhance the environmental, cultural and spiritual health and wellbeing of the Kaituna River.

The authority is made up of iwi representatives from Tapuika Iwi Authority Trust, Te Kapū o Waitaha, Te Pumautanga o Te Arawa Trust, Te Tahuu o Tawakeheimoa Trust and Te Komiti Nui o Ngati Whakaue (a non-voting seat until Ngati Whakaue settles their TOW historical claims) and council representatives from the Bay of Plenty Regional Council, Rotorua Lakes Council, Western Bay of Plenty District Council and Tauranga City Council.

The Kaituna River document was launched in June 2018 and is the foundational document that sets out the purpose of the Authority, its objectives and actions and projects they have progressively implemented.

The forum has continued to mature and evolve and is an example of how collaboration between different groups and organisations can achieve meaningful mahi that mutually benefits everyone.

One of the most controversial issues facing the Authority will be Climate Change mitigation and the potential it may have on the awa o Ngatoroirangi, low lying whenua, and the wetlands.

Ngati Whakaue have been fortunate to have a seat, albeit a non-voting seat, until Ngati Whakaue complete settlement negotiations. Maru Tapsell is the representative, with Karena Bird the alternative. Following TKN 2025 elections a new representative will be put forward.

TE KUMU KAWA LIMITED PARTNERSHIP

The partnership was formed on the 29 May 2019 as a result of negotiations between, the Crown, Bay of Plenty Regional Council, Tapuika Iwi Authority and Te Komiti Nui o Ngati Whakaue.

This picture shows the 6 hectare pasture block highlighted orange, within the larger 27 ha parcel co-owned by Ngati Whakaue and Tapuika.

Planning for the restoration of the wetland commenced immediately and what we can say Liam Tapsell and a team have worked tirelessly to restore this wetland. During this time local schools also contributed by undertaking a huge amount of planting.

Today, Te Pourepo o Kaituna is stunning.



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 Owhata. 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.



MOKONUJARANGI 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.

PERFORMANCE REPORT

Te Komiti Nui o Ngati Whakaue Trust
For the year ended 31 March 2025

Prepared by GHA



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Entity Information

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2025

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



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Fax: +64 7 348 6685
rotorua@bdo.co.nz
www.bdo.co.nz

BDO ROTORUA LIMITED
1130 Pukaki Street
PO Box 143
Rotorua 3040, New Zealand

Entity's Governance Arrangements

Governance of the Trust is provided by a group of nine Trustees, comprising a Chairperson and eight general members. Trustees are elected at a voting hui held every three years, in accordance with the Trust Deed, and meet monthly to oversee the strategic direction and financial performance of the Trust.

Other Entities Controlled by the Entity

The Trust operates independently and does not have any controlled entities or charitable subsidiaries.

Reliance of volunteers and donated goods and services

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

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 date, the statement of financial position as at 31 March 2025, and the statement of accounting policies and other explanatory information (“the financial information”) in the performance report of Te Komiti Nui o Ngati Whakaue (“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 2025, and its financial performance and cash flows for the year then ended in accordance with the Tier 3 (Not-for-profit (NFP)) Standard (“Tier 3 NFP Standard”) 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 Financial Information in 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:

- the preparation, and fair presentation of the performance report in accordance with the Tier 3 NFP Standard;
- the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present the statement of service performance that is appropriate and meaningful in accordance with the Tier 3 NFP Standard;
- the preparation and fair presentation of the statement of service performance in accordance with the Trust's measurement bases or evaluation methods, in accordance with the Tier 3 NFP Standard;
- The overall presentation, structure and content of the statement of service performance in accordance with the Tier 3 NFP Standard; and
- 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 Financial Information in 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 Trust'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
13 November 2025

Statement of Service Performance

Te Komiti Nui o Ngati Whakaue Trust For the year ended 31 March 2025

2025

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 2025.
- 2

Operations actioned work plan elements
- 3

Resource Management Unit/Taiao mandate mahi

Performance against agreed Work Plan 1 April 24 to 31 March 2025

Action	Due Date	Responsible	Deliverable KPI
Re-freshed Mandate hui	By end of May 2024	Maketu claimants	Complete hui, shared understanding of negotiations approach, where and how they fit
Resolve challenges to Deed of Mandate		Operations	
Maketu		Chair	Part achieved
Ngati Tura/ Te Ngakau			
This requires ongoing engagement for TKN with Maketu claimants to resolve tensions and the perceived issues they have with TKN representation over the coastal area of interest.			
Organise and hold mandating hui in:			
Auckland		Operations	Achieved
Hamilton	Mon 22 July 24		
Maketu	Tues 23 July 24		
Rotorua	Thurs 25 Jul 24		
	Sat 27 Jul 25		
This action included to confirm locations, advertise in NZ Herald, Daily Post, Te Puke Time & the Dominion Post			
Engage facilitator & AVL Services (Manaia GO) & Independent Observers (TPK)			
Complete PP presentation and enough copies available for attendees at each hui – Q&A.			
At the conclusion of the hui and voting there was broad support for TKN mandate. Results as follows:			
Overall voting			
Tāmaki	53.7% in support of Te Komiti Nui		
Kirikiriroa	90% in support of Te Komiti Nui		
Maketū	53.5% in support of Te Komiti Nui		

Rotorua	92.2% in support of Te Komiti Nui		
Online	80.8% in support of Te Komiti Nui		
TOTAL	72.9% in support of Te Komiti Nui		
Stage 2 of the re-mandate process			
Te Arawhiti invited another round of submissions to the DOM 65 submissions received – 13 Oppose and 52 Support			
Te Tari Whakatau to submit recommendation to the Ministers for Treaty Negotiations and Maori Development. We hope to have acknowledgement by our Nov 23 2024 AGM.			
NOTE: one day out from the end of the year – TKN received a letter from the Minister for Treaty Negotiations confirming the mandate, albeit conditional.			
Review Ngati Whakaue position/approach to negotiations	By Sept 2024	Operations Trustees Claimants	Review completed Partially achieved Need claimants endorsement Partially achieved
Review Terms of Negotiations and update to 2025 position	Ongoing to DOS stage	Operations Sub committee	In progress Need sign off by Claimants to present to Te Tari Whakatau
Review Historical Account documentation & reports that support our Approach	Ongoing to DOS	Operations Trustees Key Claimants Researcher	In progress All information available to working group
PSGE mahi Review learnings from PSGE’s established over the past 30 years – Maui Rau report Scope the requirements (ie the Crown’s 20 questions)	Ongoing to DOS stage	Operations Working group	All information available to consult with the Claimants and Iwi
All workstreams in progress			
New Action to Work Plan Prepare presentation and organise SGM	15 Mar 2025	Operations	Completed
From the 23 Nov 24 AGM it was agreed an SGM be held to allow claimants and Ngati Whakaue members to korero on the representation on TKN, what is working and what is not.			
Have sought legal advice to the concepts of representation advanced during the SGM.			

Statement of Financial Performance

Te Komiti Nui o Ngati Whakaue Trust
For the year ended 31 March 2025

	NOTES	2025	2024
Revenue			
Government Service Delivery Grants/Contracts	1	305,378	79,944
Non-Government Service Delivery Grants/Contracts	2	-	9,500
Interest Received		17,537	24,201
Other Revenue	3	1,069,325	952,936
Total Revenue		1,392,239	1,066,582
Expenses			
Employee Remuneration and Other Related Expenses	4	277,747	151,293
Other Expenses Related to Service Delivery	5	531,004	384,470
Other Expenses		6,211	5,236
Total Expenses		814,963	540,999
Net Surplus		577,277	525,582
Beneficiary Distribution		(577,277)	(525,582)
Surplus after Distribution		-	-

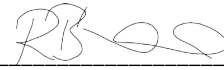
This statement has been subject to a review and should be read in conjunction with the attached Independent Audit Report and the notes to the performance report.

Statement of Financial Position

Te Komiti Nui o Ngati Whakaue Trust
As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Cash and Cash Equivalents	6	429,727	546,264
Accounts Receivable		61,248	329
Income Tax Receivable	7	210,741	192,603
Claimant Hapu Loan	8	209,562	209,562
Total Current Assets		911,279	948,758
Non-current Assets			
Property, Plant and Equipment	9	6,719	11,431
Equity Accounted Investee	10	46,624	41,071
Total Non-current Assets		53,344	52,502
Total Assets		964,622	1,001,260
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	11	19,408	60,084
GST		5,996	-
Employee Costs Payable		6,348	-
Distribution Payable	14	577,277	525,582
Deferred Revenue		-	60,000
Total Current Liabilities		609,029	645,667
Total Liabilities		609,029	645,667
Net Assets		355,593	355,593
Accumulated funds			
Accumulated Surpluses/(Deficits)	13	355,583	355,583
Funds Settled	13	10	10
Total Accumulated funds		355,593	355,593

For and on behalf of the Trustees:

Trustee  Trustee _____

Date: 12 November 2025

This statement has been subject to a review and should be read in conjunction with the attached Independent Audit Report and the notes to the performance report.

Statement of Cash Flows

Te Komiti Nui o Ngati Whakaue Trust
For the year ended 31 March 2025

	NOTES	2025	2024
Cash Flows from Operating Activities			
Cash Receipts			
Government Service Delivery Grants/Contracts		201,250	69,774
Interest Receipts		17,152	23,935
Other Cash Received		1,059,459	944,368
Total Cash Receipts		1,277,860	1,038,077
Cash Payments			
Employee Remuneration and Other Related Payments		(270,954)	(150,990)
Other Payments related to Service Delivery		(571,090)	(344,049)
Taxation Paid		(17,424)	(19,430)
GST Paid		(9,347)	(7,425)
Total Cash Payments		(868,815)	(521,894)
Total Cash Flows from Operating Activities		409,045	516,183
Cash Flows from Other Activities			
Payments to acquire Property, Plant and Equipment		-	(12,918)
Surplus Distributed to Beneficiaries		(525,582)	(557,660)
Total Cash Flows from Other Activities		(525,582)	(570,578)
Net Increase/ (Decrease) in Cash		(116,537)	(54,395)
Cash Balances			
Cash and cash equivalents at beginning of period	6	546,264	600,658
Cash and cash equivalents at end of period	6	429,727	546,264
Net change in cash for period		(116,537)	(54,395)

This statement has been subject to a review and should be read in conjunction with the attached Independent Audit Report and the notes to the performance report.

Statement of Accounting Policies

Te Komiti Nui o Ngati Whakaue Trust
For the year ended 31 March 2025

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 10 November 2025.

Basis of preparation

Te Komiti Nui o Ngati Whakaue Trust (the "Trust") has elected to apply Public Benefit Entity Tier 3 Not-for-Profit (Tier 3 NFP) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$5,000,000. 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 Joint Venture, the Trust has adopted, PBE IPSAS 37 - Joint Arrangements and PBE IPSAS 38 - Disclosure of Interests in Other Entities.

Changes in accounting policies

The Trust changed from reporting under the Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit) to the Public Benefit Entity Tier 3 (NFP) standard. There has been no impact on the transactions or balances in the performance report as a result of changing frameworks

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 Distributions

CNI distribution income is received from CNI Iwi Holdings Trust 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).

Cash and cash equivalents

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.

Accounts Receiveable

Accounts Receiveable 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 in the statement of financial performance.

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.

Deferred Income

Deferred revenue at balance date reflects the extent to which revenue received with documented expectations over use has not been satisfied. Deferred revenue is recognised as revenue in the period in which the documented expectation over use is met.

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 the statement of financial performance 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 2025

	NOTES	2025	2024
1. Government Service Delivery Grants/Contracts			
Bay of Plenty Regional Council		9,130	9,095
Department of Internal Affairs		-	18,000
Ministry for the Environment		235,000	40,375
Te Tari Whakatau		61,248	12,474
Total Government Service Delivery Grants/Contracts		305,378	79,944
	NOTES	2025	2024

2. Non-Government Service Delivery Grants/Contracts			
Sommerset Group Holdings Limited		-	9,500
Total Non-Government Service Delivery Grants/Contracts		-	9,500

	NOTES	2025	2024
3. Other Income			
CNI Iwi holdings Ltd - Rentals		1,059,459	944,368
Resource Consents Income		4,313	-
Tumu Kawa LP - Share of Profit		5,553	8,568
Total Other Income		1,069,325	952,936
	NOTES	2025	2024

4. Employee Remuneration and Other Related Expenses			
Kiwisaver Employer Contribution		3,848	-
Salaries & Wages		273,899	151,293
Total Employee Remuneration and Other Related Expenses		277,747	151,293
	NOTES	2025	2024

5. Other Expenses Related to Service Delivery			
Accountancy Fees		30,648	30,378
AGM		14,767	10,950
Audit Fees		8,424	6,900
Legal Fees - Manawhenua & CNI		-	20,093
Communication Expenses		55,210	52,695
Consultant & Support Services		112,080	20,205
Contractors		2,900	-
Insurance		2,084	4,105
Legal Expenses		5,738	10,459
Negotiation Expenses		35,700	19,635
Office Expenses		11,650	12,601
Other Expenses		3,705	13,296
Re-mandating		61,093	-

Rent	38,353	37,030
Governance Expenses	134,173	139,206
Subscriptions	14,480	6,919
Total Other Expenses Related to Service Delivery	531,004	384,470

	NOTES	2025	2024
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6. Cash and Cash Equivalents

Cash at Bank		
Westpac Cheque Account	387	412
ANZ Cheque Account	494	551
ASB Business Saver Account	263,596	217,376
ASB Business Cheque Account	165,251	25,000
Total Cash at Bank	429,727	243,339

Short-Term Deposits	-	302,925
Total Cash and Cash Equivalents	429,727	546,264

	NOTES	2025	2024
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7. Income Tax Expense

Net Surplus (Deficit) before Tax	577,277	525,582
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Permanent Differences		
Beneficiary Distribution	(577,277)	(525,582)
Total Permanent Differences	(577,277)	(525,582)

Taxable Surplus (Deficit)	-	-
Income Tax Expense at 33%	-	-

Deductions from Tax Payable		
Opening Balance	192,603	173,173
Terminal Tax Refund	(81,186)	(47,051)
Resident Withholding Tax Paid	5,895	7,898
Maori Authority Tax Credits	93,428	58,582
Total Deductions from Tax Payable	210,741	192,603

Income Tax Payable (Refund Due)	(210,741)	(192,603)
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As at 31 March 2025 Māori Authority Credits available were \$480,690 (2024: \$462,556).

8. 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 2025, no capital or interest had been demanded. The total loan amount owing to date is \$209,562 (2024: \$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 2025, 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 2026.

	NOTES	2025	2024
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9. Property, Plant and Equipment

Office Equipment		
Opening Carrying Amount	11,431	5,181
Purchases	-	10,036
Disposals	-	-
Current Year Depreciation	4,711	3,786
Closing Carrying Amount	6,719	11,431
Total Property, Plant and Equipment	6,719	11,431

	NOTES	2025	2024
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10. Equity Accounted Investee

Tumu Kawa LP - Opening Balance	41,071	32,503
Tumu Kawa LP - Share of Profit	5,553	8,568
Tumu Kawa LP - Share of Expenses	-	-
Total Equity Accounted Investee	46,624	41,071

In May 2019, the Trust formed Tumu Kawa Limited Partnership in conjunction with Tapuika Iwi Authority (also know 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	2025	2024
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11. Creditors and Accrued Expenses

Accounts Payable	12,727	57,018
Accrued Trustee Fees & Expenses	190	-
Credit Card	203	124
PAYE Payable	6,287	2,942
Total Creditors and Accrued Expenses	19,408	60,084

	NOTES	2025	2024
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12. Commitments

At 12 June 2024 the Trust entered into a new office rent 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.

	NOTES	2025	2024
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13. Accumulated Funds

Funds Settled		10	10
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Accumulated surpluses/(deficits)			
Prior Year Adjustment		-	26,058
Opening Balance		329,525	349,604
Beneficiary Distribution		(525,582)	(652,815)
Net Surplus		577,277	525,582
Total Accumulated surpluses/(deficits)		381,220	248,429
Total Accumulated Funds		381,230	248,439

	NOTES	2025	2024
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14. Related Parties

Trustee Fees Paid			
Aleisha Mitchell		10,850	13,843
Hoki Kahukiwa		13,800	13,646
Karena Bird		10,248	10,646
Maru Tapsell		8,400	11,093
Mokonuiarangi Kingi		6,600	11,843
Rawiri Bhana		23,100	20,177
Raymond Pou Poasa		9,450	10,646
Selwyn Insley		9,150	10,793
Tipene James		8,000	13,396
Total Trustee Fees Paid		99,598	116,083
CNI Directors Fees Paid			
Hoki Kahukiwa		10,829	9,996
Selwyn Insley		10,829	9,163
Total CNI Directors Fees Paid		21,658	19,159
Total Trustee and Director Fees		121,256	135,242

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 Rangī Hapu Trust and Te Komiti rents its office space from Ngati Te Roro o Te Rangī. During the year \$38,640(2024: \$37,030) was recognised as an expense relating to this rental.

	NOTES	2025	2024
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Transactions with Related Entities

Advance to Tumu Kawa Limited Partnership		5,553	8,568
Beneficiary Distribution		577,277	525,582
Total Transactions with Related Entities		582,830	534,150

Beneficiary Distribution

At 31 March 2025 the Trust resolved to distribute its net profit for the 2025 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 \$577,277 which is inclusive of Maori Authority Credits at 17.5% of \$101,023. The actual distribution paid will be exclusive of these credits which makes a cash payment of \$476,254.

15. Contingent Liabilities

There are no contingent liabilities as at 31 March 2025 (2024: \$Nil).



NGATI
WHAKAUE



TE KOMITI NUI O NGĀTI WHAKAUE

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