



2019

Annual Report



TŪRUAPŌ

Mo ngā ūri o Tapuika hei puāwai

ARONGO

Tapuika turi paru

he iwi hauora, he iwi taurikura,

he iwi tūkaha!



Karakia Nā Tia

Tuia te rangi

Tokona te rangi

Te maungarangi ki te whai ao ki te ao mārama

Tau te tamore pai ki raro

Whakaekehia whakaokorau

Tutara wiwini

Tutara wawana

Mā te tapu ihi ma te tapu mana

Mā whakarere atu ki te rangi

Awatea tenei te pou ka tū

Te pou teina koia i tua

Koia i waho koia to pukepuke

To maharahara

E tū hurinuku

E tū hurirangi

E tū pakau rowhā

He nuku ki runga

He nuku ki raro

He nuku hina atū

E nuku hina mai

He nuku whakahotu manawa e te toa

Whakauauarongo kia tina

Whano whano hara mai te toki

Haumi ē hui e tāiki ē!

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General Business

Karakia Whakamutunga

1. Annual Report 2019



1.1. Chair's Report

Whakarongo ake au ki te tangi ā te manu
Tui, tui, tui, tuia
Tuia i runga, tuia i raro
Tuia i roto, tuia i waho
Tuia i te here tangata
Ka rongo te pō, ka rongo te ao
Tihei mauri ora!
Ki ngā mate maha ā ō tātou marae hūhua
Haere, haere, haere atu ra
Haere ki Hawaiki nui, Hawaiki roa, Hawaiki pāmamao
Haere ki te huihuinga ō te Kahurangi
Ka oti atu e!
Kia koutou, te urupā ō rātou, tēnā koutou!
Tena koutou i runga i ngā āhuatanga ō te wā
Ko te tūmanako, kua tūtuki katoa ngā hiahia, ā, kua tae!



It is with great humility that I present my first Annual Report as Chairman of the Tapuika Iwi Authority Trust to the people of Tapuika. As of 30 June 2019, the number of Tapuika individuals on the Iwi register was **3,317** representing an **increase** of **28** registered members from last year.

Key Board Priorities 2019

1. Improve Cashflow Position

As identified at the 2018 AGM held at Makahae, the Tapuika Iwi Authority (TIA) has been operating at an annual financial loss which in the long term is not financially sustainable. Although the equity position of the Trust increased by \$723,812 from the previous financial year, improving the Trust's cash flow position remains an ongoing priority for the organisation. To this extent, the Trustees have worked diligently in their attempts to achieve this goal. Last year's AGM resulted in the initial establishment of an Audit & Risk Committee. The key focus of the Committee being to:

- i. Identify the extent of the problem facing the TIA;
- ii. Identify areas where the TIA could improve its financial management and thus improve the overall financial position of the Trust; and
- iii. Suggest strategies to the Board as to ways it could further improve its cash position.

The Audit Risk Committee worked with the Trust's Financial Advisor, Mr Heta Hudson, and a paper was presented to the Board outlining the Trust's financial position. Reassuringly, the



Financial Advisor made it clear to the Board that most Post-settlement Governance Entities struggle financially for the first five to ten years following settlement due to the high set up and compliance costs associated with Treaty assets. Additionally, he noted there will be some time before we see a net return on our capital investments in the face of potentially increased ongoing operational overhead costs.

However in summary, as well as confirming to a large extent what the Trust already knew about its cash position, the report also quantified the Trust's life span from a cashflow perspective should it keep making losses to the extent to which it is currently. If the TIA keeps operating at its current loss position on an annual basis, it will exhaust its cash reserves within eight years. This finding was untenable to the Trustees. Subsequently, the financial taskforce was revamped and tasked with turning the cashflow position from a negative one to a positive position. Members of this Committee include:

- Hori Ahomiro (Trustee/Team Lead)
- Dr Bryce Kihirini (Trustee/TIA Chairman)
- Witeri Williams (Trustee)
- Amy Sharrock (Findex Trust Accountant)
- Pia Callaghan (General Manager)

Over the next 18 months one of the key tasks the Audit Risk Committee will be undertaking will be to produce a Financial Recovery Plan for the TIA; with the results from implementing this Plan presented to next year's Annual General Meeting (AGM) hopefully providing Iwi members with some measure of confidence that their Trustees take this issue seriously and are actively working towards reversing the Trust's financial fortunes. Nō te kākano paku rawa, ka tupu mai te rākau tōtara. From the small seed grows the mighty tōtara tree.

2. Monitor Asset Portfolio

Over the past 12 months, the Trust has continued to keep track of the Tapuika asset portfolio, carrying out repairs and maintenance work where required in order to maintain the value of each asset. Growing regulatory requirements particularly in relation to rental housing has resulted in increased compliance costs e.g. floor and ceiling insulation, kitchens & bathroom steam extractors.

On a positive note however the Trust increased its portfolio of housing stock during the year with the addition of 3 new units and a further 2 new builds due for completion by June 2020.

Members will be pleased to note that funds from the 2nd harvest of Puwhenua Forest have been finally been released. As the major shareholder in Puwhenua Forest Management Ltd, the Trust looks forward to receiving its strategic and annual business plans for the development and return on investment from Puwhenua Forest.



In April 2019, the Trust entered into a Joint Partnership with Te Komitinui o Ngati Whakaue PSGE for the purchase of 27.8383 ha of surplus NZTA land at Pah Rd (s7 Survey Office Plan 458341). Purchasing arrangements culminated in an 80 year lease agreement with BOPRC and the formation of a new 50/50 Tapuika – Ngati Whakaue entity known as Tumu Kawa, responsible for oversight of the lease agreement and any subsequent developments related to the property.

The Trust continues to maintain a watching brief over our investment in Waiū Dairies (formerly known as Kawerau Dairies). It is pleasing to note that as a result of the above activities the Trust's capital assets as at 30 June 2019 increased in value by \$1,437,262 from the previous financial year.

As part of our financial recovery strategy the Tapuika Iwi Authority has entered into a management agreement with Tapuika Holdings Ltd (THL) to manage all Tapuika owned assets (with the exception of Puwhenua Forest and Pa Rd), in order to improve efficiencies, optimize returns from those assets and recommend additional revenue generation opportunities. Tapuika Holdings Ltd is constituted under the Maori Fisheries Act 2004 and is the asset management company owned by the Tapuika Fisheries Trust. Chaired by Ateremu McNeill, (Deputy Chair TIA), the Directors of THL are experienced in asset management and wealth creation.

It is important to emphasize to the meeting that the Iwi Authority still retains ownership of the Tapuika assets on behalf of its Iwi members with THL expected to provide quarterly reports to the TIA Board on performance against agreed annual targets. You will hear more about the Tapuika Fisheries Trust at its AGM which is to follow later this afternoon.

3. *Improve Governance Responsiveness and Performance*

The commencement of 2019 saw the retirement of several long standing members, Professor Hinematau McNeill (Northern Ki waho Trustee), Teia Williams (Ngāti Tuheke Trustee), Carol Biel (Ngāti Moko Trustee and outgoing Chairperson), John Pini (Ngāti Marukukere Trustee) and Te Hira Roberts (TDT Trustee). Each has contributed greatly to the Trust both prior to and subsequently from settlement. Matua John Pini's retirement was due to ill health and we wish him and his whānau all the very best for a speedy recovery. E kore e mutu te mihi aroha kau noa atu ra kia koutou katoa e aku pakeke. Nā te whakapau kaha, kua tae ā Tapuika ki tēnei tūranga. Tēnā koutou katoa!

As with the tides of the ocean, when one goes out, another will follow on its heels. To this effect, it is with great pleasure that we welcome the following Trustees to the Board of the TIA:

- Witeri Williams (Northern Ki Waho Trustee)
- Jo'el Komene (Ngāti Tuheke Trustee)
- Hori Ahomiro (Ngāti Moko Trustee)
- Vance Skudder (Ngāti Marukūkere (Advisory Trustee).



Policy development and review has now been added as a standing agenda item to quarterly Board meetings, ensuring the Board's direction on key matters related to the activities of the Trust and its subsidiaries is clear to all Trustees, employees, contractors and stakeholders.

As part of the 2014 Deed of Settlement, the TIA is required to undertake a 5 yearly review of its Trust Deed following settlement. 2019 marks this event and to this effect, Iwi members were given the opportunity to present submissions for proposed changes to the Trust Deed. At the closing date one submission was received from the Tapuika Kaunihera Koeke requesting changes to identified clauses in the Trust Deed. The submission if approved by a 75% majority vote of those adult registered Tapuika in attendance at the Special General Meeting will mean constitutional change. Later in the meeting, members will be asked to confirm the results of the Special General Meeting held earlier this morning.

In keeping with the Trust's cost saving activities, the Trustees discussed their ongoing meeting fees. The topic generated much discussion with the Trustees settling on a 50% meeting fee reduction. This decision will be put forward for formal resolution at today's AGM.

4. *Improve Governance Communications*

The Trust meets quarterly during the year, with its meetings being open to all Iwi members to attend. The Trust's open door policy for Iwi members to attend is a crucial communication pathway and Iwi members are actively encouraged to come and listen to the affairs of the TIA.

Additionally, the Board has identified that communication with our people remains high on the priority list. Iwi members are also encouraged to approach their hapū Trustees with any matters they wish to bring to TIA's attention. Your Trustees have access to the most up to date information pertaining to the Trust's activities. It is encouraging to note that our hapū meet regularly and as a part of those hui, have the TIA as a standing agenda item in order for your Trustees to feedback to the hapū.

At last year's AGM, Iwi members requested that the Iwi facebook be reinstated with controls in place to ensure content is appropriate and does not breach legislative requirements. Since reinstatement there has been 374 followers recorded. The iwi website continues to be a key communication source for Iwi members with the latest panui, employment and education opportunities regularly posted on both the website and facebook.

5. *Monitor Subsidiary Performance*

The Tapuika Development Trust has again performed admirably with a number of great outcomes for our people being achieved. The latest was the completion of the second Matawai Reo contract which culminated in the Tapuika Day held at Tia marae. The day was well attended with live streaming of the event viewed nationally and internationally by Iwi members. It is TIA's sincere hope that the TDT will be able to re-secure funding in the future in order for this event



to become an annual or biennial event. Additionally, I propose that we consider re-naming the event Te Whakaumu o Tapuika. According to the late Kahureremoa Moke, Tapuika would gather at one of its marae every year in order to celebrate the lifting of the crops. At these events, a grand feast was held, kapa haka whakangahau was performed, history was recited and marriages were arranged. I'm not sure about the marriages but this annual event brought us closer together as a people which has to be a good thing. He kai tēnei mō te whakaaro.

The Tapuika Iwi Authority together with the Tapuika Development Trust continues to have an active brief in environmental activities within Te Takapu o Tapuika; from participation on Te Maru o Kaituna chaired by our own Tapuika representative Dean Flavell, representation on the Western Bay of Plenty District Council and Tauranga City Council tangata whenua forums with Lani Biel and Hori Ahomiro as Tapuika representatives respectively. I am pleased to report that as a result of our treaty based Engagement Protocol with the Department of Conservation, Tapuika were successful in gaining an 18 month funded position to produce a reserves management plan in relation to reserves handed back in the Tapuika settlement.

While aggrieved at the taking of our natural resources for the benefit of Papamoa – Tauranga residents, the engagement of Tapuika Iwi monitors by Tauranga City Council enables Tapuika to have input to developments in relation to the Waiari Water Supply Scheme. The return of freshwater from the Kaituna into the Maketu estuary has been a long held ambition of many of our people. Tapuika participation in the ceremony was a culmination of the dream that our mokopuna and the future generations of Tapuika will be able to partake of an abundance of healthy pipi and tuangi from the estuary. In other environmental areas Tapuika continue to have an active role in monitoring water quality and water quantity, resource consents and the protection of our waahi tapu, pa tawhito, and historic mahinga kai areas.

The Trust continues to be actively involved in the health and wellbeing of its people through representation on the Bay of Plenty District Health Board Iwi Rūnanga, a strategic high level partnership forum comprising representatives of all the Iwi in the Bay of Plenty and the District Health Board members. Over the past year our representative Rutu Maxwell- Swinton has participated actively in the development of Te Toi Ahorangi 2030 a ten year strategy to transform the current health system and reinvest resources into achieving healthy whanau, healthy peoples within the Bay of Plenty. This strategy was adopted by the BOPDHB following extensive consultation with Iwi and Māori organisations throughout the Bay of Plenty.

The Tapuika Kaunihera Koeke role in providing advice to the trustees on matters related to Tapuika tikanga, whakapapa and customary practice continued over the past year through the Iwi registration process, advice on Tapuika whāngai practice and koiwi discovery protocols.

Supporting Organisational Operations

Following the 2018 staff restructure, the TIA operational team has continued to produce high quality outputs despite working with a reduced capacity. Again as a result of a cost savings strategy, the TIA made the decision to move from its former Offices at 19 Jellicoe St to Palmer



Place. Despite the initial disruptions from relocating, the savings in office rental and other operational costs makes the relocation worthwhile. Excitingly, the TIA is currently evaluating the prospects of moving to a virtual office while maintaining a physical presence for meetings and as contact point for our members which will hopefully eventuate in further cost savings. Watch this space!

Conclusion

There have been many challenges over the past twelve months and there are many more to come in the next twelve. However, the TIA continues to exercise its role of due diligence to the best of its ability in order to meet these coming challenges. The financial recovery plan forms a major focus for the TIA and it is hoped that at the 2020/21 AGM, the TIA will be able to report that we have taken our first steps towards recovery with a thriving and prosperous future ahead of us all.

***Ahakoā teitei te maunga, ka taea te piki!
Ahakoā pehea ra te nunui ō ngā ngaru ō te moana
Ka pakaru i te ihu iti ō te waka?***

*No matter how high the mountain is, it can be climbed!
No matter how large the waves are of the ocean
They can be pierced by the small prow of the canoe!*

Te Koata Rarunga, Ngāti Moko

2. Trust Plans



2.1.1 Tapuika Iwi Authority Strategic Plan (2018 – 2023) Progress

The Tapuika Iwi Authority Strategic Plan was adopted at the 2017 AGM held at Tia Marae Te Paamu. Progress against the strategic objectives for the period ending 30 June 2019 is set out in Table 1 below:

Table 1: Strategic Plan Progress

Ngā Whaingā Iti	Whakanekeke	Pitopito kōrero
The provision of a range of affordable quality housing to meet the current and future needs of Tapuika whānau	<ul style="list-style-type: none"> Since 2018 the TIA has increased our residential housing portfolio from 8 in 2018 to 11 at end 2019 with a further 2 new dwellings due for completion by end 2020 	<ul style="list-style-type: none"> Deferred application to become a CHP until financial position improves
Promote the acquisition of high level skills and expertise within Tapuika	<ul style="list-style-type: none"> Since 2018 the Tapuika Group has; funded 34 tertiary education grants including 4 at graduate / masters level 4 fully funded teaching training grants are shortly to be advertised on the Iwi website calling for those Tapuika interested in a teaching career to apply 	<ul style="list-style-type: none"> Ongoing funding of education grants for 2020 is awaiting Tapuika Group Board decision
Tapuika exercise tino rangatiratanga over their language, whakapapa, customary practices and values	<ul style="list-style-type: none"> Since 2018 the Tapuika Group has; <ul style="list-style-type: none"> Held 17 reo wānanga with 212 Tapuika participants Held 5 workplace reo classes with 6-8 participants per class Held 4 whanau reo classes with 24 participants continued to support our Tapuika hapu through annual marae grants had active involvement in the Te Tumu koiwi discovery protocols and Titirangi pa disturbance 	<ul style="list-style-type: none"> Ongoing funding of Marae Grants for 2019/20 is awaiting Tapuika Group Board decision



<p>To establish a sustainable economic base through collaboration with Government agencies and other Iwi to develop commercial assets, whenua & natural resources</p>	<ul style="list-style-type: none"> • Since 2018 the Tapuika Group has; <ul style="list-style-type: none"> - entered into a partnership agreement with DOC to enable the efficient management & development potential of Tapuika owned reserves - invested in Waiū Dairies formerly Kawerau Dairies along with other Iwi Maori Businesses - entered into a partnership 'Tumu Kawa' with Te Komitinui o Ngati Whakaue for the acquisition & lease to the BOPRC of the former Pa Rd property known as Pammets Farm - Been notified that revenue from the 2nd harvest of Puwhenua Forest now released pending approval of a Strategic & Annual Business Plan 	<ul style="list-style-type: none"> • Good progress made through discussions with Government & private business
<p>Active involvement in the care and protection of the natural environment within Te Takapu o Tapuika</p>	<ul style="list-style-type: none"> • Since 2018 ongoing dialogue continues with the BOPRC and Iwi partners Ngati Rangiwehhi & Ngati Rangiteaorere with; <ul style="list-style-type: none"> - 2 Mana Whakahono a Rohe Workshops with MfE& Tina Porou 	



Tapuika Iwi Authority Annual Plan (2020/21)



Goals:

- i. **Oranga tangata**
 - Healthy, educated, highly skilled and well paid Tapuika whanau who own their own homes
- ii. **Oranga Tuku Iho**
 - Tapuika reo, traditions and practices are thriving in *te ao hurihuri*
- iii. **Oranga Taiao**
 - To meet our responsibilities as kaitiaki within te takapu o Tapuika and ensure the health of those natural resources upon which our Iwi are reliant upon
- iv. **Oranga Tuapapa Ohaoha (Rauemi)**
 - Establish a sustainable economic platform for a prosperous Tapuika whanau, hapū and iwi.

Priorities: Key Priorities 2020/21

Oranga tangata

- To provide teaching scholarships for interested Tapuika members
- To support Tapuika members uptake of apprenticeships across all trades
- To increase the number of properties available for rent
- To complete and oversee implementation of the Tapuika learning curriculum in early education centres, primary, intermediate and secondary schools within Te Takapu o Tapuika

Oranga taonga tuku iho

- To continue the delivery of the Tapuika te reo program to whanau, hapū and Iwi
- To continue building the relationship with the Tapuika Kaunihera Koeke

Oranga taiao

- To achieve sign off on the Mana Whakahono a Rohe Agreement with BOPRC
- To continue monitoring of the environment and the natural resources of Te Takapu o Tapuika

Oranga Tuapapa Ohaoha (Rauemi)

- Implement the TIA Financial Recovery Plan
- Undertake research into commercial initiatives that generate a sustainable return.



2.1.3 Tapuika Iwi Authority Organisation Structure

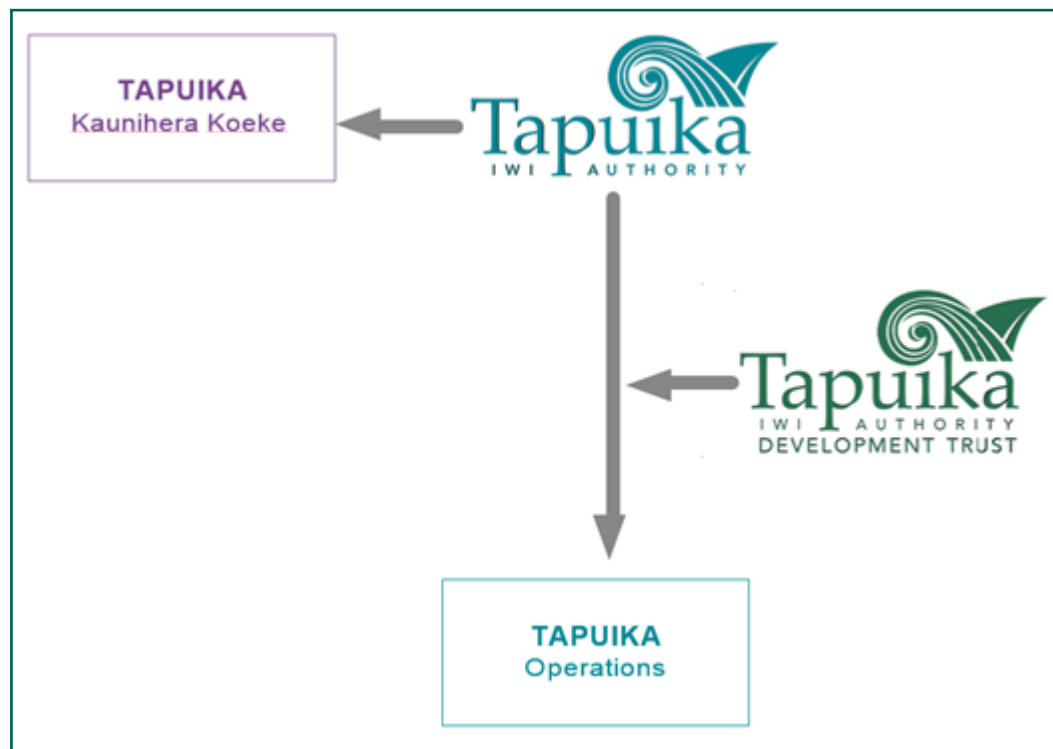


Figure 1: Tapuika Organisation Structure



3. Trust Performance



3.1.1 Trustee Attendance

Governance of the TIA comprises 11 elected Tapuika members as shown below. Throughout the year there were 3 Quarterly Board Meetings (reduced due to re-schedule of meetings) and the TIA AGM. Individual Trustee attendances are shown in **Table 2** below

	14/09/18 BOARD MTG	14/12/18 BOARD MTG	12/04/19 BOARD MTG	15/12/18 AGM	Total Meetings Attended
B Kihirini	✓	✓	✓	✓	4/4
A McNeill	✓	✓	✓	✓	4/4
G Rice	✓	✓	✓	✓	4/4
H McNeill	✓	Resigned	Resigned	Resigned	1/4
D Flavell	✓	✓	✓	✓	4/4
J Komene	✓	✓	✓	✓	4/4
H Ahomiro	✓	✓	✓	✓	4/4
J Pini	✓	✓	✓	Illness	3/4
L Biel	✓	✓	✓	✓	4/4
H Roberts	✓	✓	✓	✓	4/4
R Biel	✓	✓	✓	Apologies	3/4

Table 2: Trustee Meeting Attendance 2018-2019

3.1.2 Trustee Meeting Fees 2020

In line with their commitment to improve the cashflow position of the TIA, the Trustees recommend to the AGM that the Trustees meeting fees be reduced by 50%. This will result in the following changes:

Chairperson	- \$765 per meeting
Deputy Chair	- \$530 per meeting
Individual Trustees	- \$425 per meeting
Committee members	- \$425 per meeting

Petrol costs (one way travel > 30 km from a TIA Board meeting venue) at the IRD rate of 0.77c per km.

3.1.3 Annual Audited Financial Statements June 2019 (Appendix 1 Page 24)

4. Minutes of Previous



Minutes of the Previous Annual General Meeting Held Saturday 15 December 2018 at Makahae Marae Te Kahika Rd, Te Puke at 10.00am

MIHI: Teia Williams

KARAKIA: Bryce Kihirini

In Attendance:

L.Kohi, G & P Woods, H. Maxwell, T.Williams, W. Te Moni, T. Marsh, R. Maxwell-Swinton, P.Callaghan, A.Potiki, E.Conroy, R.Wilson, R.Potiki, T.Kingi, H.Kingi, T.Kingi, M.Neketai-Kingi, K.Paul, T.Teepa, N.Dinsdale, R.Wati, T.Wihapi, M.Biel, M.Baker, N.Baker, H.Biel, A.Biel, M.Biel, A.Marsh, R.Wihapi, A.Wihapi (lateness)

Trustees in Attendance: G.Rice, A.McNeill, J.Komene, H. Roberts, D.Flavell, L.Biel, H.Ahomiro, B.Kihirini,

Also in Attendance: A.Sharrock (Accountant)

Apologies: Rawinia Puata, Moerangi Potiki, June Te Rangi, Hinematau McNeill, Rawiri Biel, Te Atatohea Biel, Ripeka Armstrong, Te Hira Roberts, Raiha Allen, Topea Kisling, Joyce Haigh, Hie Ahomiro,

That the Apologies be accepted.

W. Te Moni / T. Marsh

CARRIED

1.0 ANNUAL REPORT

1.1 Chairperson's Report The presiding Chair (Bryce Kihirini) read the previous chairs (Carol Biel) report on her behalf

- Iwi register as @ 30 June 2018 = 2632 an Increase of 25 persons
- Chair's report commended staff, and trustees for their efforts to reduce expenses and previous staff effected by the 2017/2018 restructure were also commended for their work
- Final report received from Carol Biel as chair. Thanks to fellow trustees for their support, acknowledgement to those who are no longer with us but contributed so much to the development of the Tapuika Iwi Authority.

That the Annual Report be adopted *Rutu Swinton-Maxwell / Alfred Potiki*

CARRIED

From the floor: Koro Manu

Carol has given us a very good report on the iwi Authority. However it offers a lot of korero about saving costs, it would have been nice to hear more of some of the positives about generating cash more so than how the iwi Authority continues to focus on reducing costs.

1.2 Confirmation of new trustees

Elections were held in May of 2018 with 2 newly elected members to the TIA Board of Trustees

- Hori Ahomiro for Ngati Moko and Jo'el Komene for Ngati Tuheke



There was no change following the nomination process with the following seats remaining as per

- Rawiri Biel – Ngati Kuri and John Pini for Ngati Marukukere

2.0 Audited Financial Statements for the year ending 30 June 2018

- ***Presented by Amy Sharrock of Crowe Howarth***

New Auditors were appointed at last year's AGM and Fred Cookson has completed the financial audit for Period ending June 2018. Some of expenses highlighted by the accountant which added to the expenses for June 2018

- Grants were increased by 10k due to increase in scholarship grants.
- \$45k spent on the Kawerau Dairy Investment for a feasibility report.
- Treaty Settlement payment to Tarure Kingi \$18k: as received on their behalf from the crown
- Transition period of restructure including redundancies holiday pays etc

Income

- Successful increasing some of the commercial and residential leases
- Ma Te Reo funding received

Request from the floor: if possible, in the future can we have the Investment Income and the Funded Income separated.

- Accountant will check with auditor if legislatively we can do this.

Floor asked if TIA has a Financial Investment Policy:

- Yes it is called a SIPO and also a board of directors (appointed by TIA BOT) called the Tapuika Holdings Ltd (THL), whose job it is to consider investment opportunities and provide advice back to the TIA BOT.

Investments \$140k: *pertains to the Kawerau Dairy Investment and drawdown to date.*

Kawerau Dairy: *Was recommended by the THL to invest \$500k in the geothermal milk processing plant in based in Kawerau*

- Tapuika have an 11% share along with other iwi who have invested along with Cedenco Dairy Ltd who hold 33% of the shares.
- The \$140k represents the 1st payment of the \$500k investment.
- Background korero also provided on THL and their functions.

From the floor:

- Valid concern was voiced over the significant deficit. The opinion was shared over the past 3 years and again at last year's AGM about the deficit. Do the trustees today have a plan to turn this into a positive? And a way for us to start generating income?
- If the decision to invest in this Dairy company wasn't made by the Holdings Company



then who made the decision for T.I.A to invest?

- THL offer the recommendation but at the end of the day it is the decision of the Trustees on the TIA and the assets belong to TIA.

Is that policy that THL operates as advisory?

- Aē
- The investment company was put together with 2 independent's to advise, and effectively they have been trying to do this but at the end of the day, your investment decisions have been made by your governance body the Tapuika Iwi Authority (TIA)

Balance Sheet

What is the long term plan to get us out of deficit? We seem to be spending a lot on the social aspect for example the education grants but we need to get funds coming in "today"

- The auditor has made recommendation that we create an Audit & Risk Team to create a 3-5yr budget so the TIA can find a way to trade our way into a positive cash flow position. While still focus on cost reduction and increasing our income. Over the next 3-6 months we will be working on setting up the A & R team and their role specifically, hopefully at the next AGM bring a set of budgets that forecast over the next 3-5 years and how we turn things around.
- Spokesperson from A & R team Geoff Rice advises the floor he and Hori Ahomiro have been appointed (as trustees) to the A & R team. He reminds whanau that this not going to happen overnight. In addition many other tasks have also been given to A & R to address. But it really means we have to analyse exactly where we're at and break it down and see where our processes need to be put in place. While the budgeting is important we also need to identify our weaknesses and where we need to go and find some strengths. We need to break down how we are processing, our ability to make decisions about investment issues and how we might separate that out. Amy (Accountant) advised she will also be heavily involved in this process also.
- Tautoko from Hori: This team isn't going to make "friends" sad to say. We know there is one way: To increase revenue and decrease expenses all while looking for new developments and opportunities and investment along the way. But the reality is we are overspending even within the TIA so there will be a lot of "cut and slash" spending that will need to stop. From experience Hori has witnessed this before and people got upset but we are going to have be cruel to be kind to get the job at hand done.

From the floor:

- Appreciate that it will be a part of the process, we have been through this process before with the restructure of staff, good people who were a part of the research team and a part of establishing the tribal authority, maybe it be considered for a cut at trustee level as well.
- Chair: tautoko and acknowledges it may well come back as a recommendation from A and R that at the next AGM that there be a constitutional shift with a reduction in the number of trustees



- A & R acknowledges the mamae that may come with this but we need cash flow NOW investments ie: Kawerau dairy it is a good investment but it is long term. We need cash flow investment that is going to give a return now! So there will be somethings we can't wait to come back to you with at the next AGM, we need to start moving.

From the floor:

- Commitment and timeframes sought on A & R: Chair advises the team has been created. TIA Next hui is in April 2019 and they will be coming back with an initial plan. What we want to bring back to the next AGM is the next 3- 5 year budget which is the goal. Indicative next AGM will be in Jan 2020 which may include some constitutional changes and hopefully a 3-5 yr budget and investment strategy.

There is a plan but it may be brutal ie: grants might have to be put on hold and trustee numbers might also have to be reduced.

- Accountants reminds it is a timing issue also with your reporting. Some income and settlements ie: fisheries never actually came in until after the end of this financial year 30 June 2018 and therefore is not reflected in this set of accounts.

Accountant continues with the presentation of the accounts

Costs relating to providing services = Are expenses that generate no income.

From the floor:

- Asks can we look at our catering bill? it's huge: advised A & R will be looking at this
- Why are we renting when we own properties?: A & R will be dealing with this issue also

Amendment: Page 17: Note 17: TIAT will receive 55% share of land known as Puwhenua not 52% as written

- The title on this land has not been transferred as yet and therefore it is a contingent asset and will come on to the books at the time of transfer.

Note of Tapuika's forestry asset:

Top of Te Matai road we own 50% with Rangiwewehi Bottom of the pinnacles we own 100% Kaharoa which is with Puwhenua we own 55%.

The question of carbon credits was raised and confirmed that all Forestry received through settlement are not eligible for carbon credits. However any new forestry established then we can apply for carbon credits.

Fred Cookson Auditor confirms an unqualified report: he is equally concerned of our position but has no concern for the way in which the TIA operations are managing the funds.



From the Chair:

- The management have worked really hard. Clearly this was not the report we wanted to give to our people. The Trustees have been working really hard as well to do what we set out at the last hui and hopefully whanau can see, the restructure was probably one of the hardest times being a trustee on our runanga. They are our whanau and the way it was handled by senior management and Auntie Carol (chair) is a credit to them. Our people asked us to do it though and we did it. Now what needs to happen... it's not going to happen overnight and we are asking 3-5 years that if we can come up with a plan about how we change. One of costs have come to an end now and a lot of set up costs ie: THL and hopefully a lot of those costs have finished now and we start to move forward.

From the floor:

- Improvement of the set of accounts presented commended including the breakdown and explanation provided.

Fisheries

- Received settlement documentation in Oct 2018.
- It was asked what is this amount likely to be?
- Were advised that the final amount is still currently being disputed. approx. \$1 million in assets
- Cash of 67k has been received referred to as schedule 1 which went into the setting up of Te kotahitanga.
- Plus another payment of \$109k.
- The settlement process originally started in 2015 and unfortunately has taken some time
- Costs incurred since 2015 of approx \$19.5k.

It was asked will these final figures be presented in the next set of accounts?

- Chair advises TFT will be having their first AGM next year
- Floor acknowledges the work Ateremu for his work to bringing the Fisheries back to Tapuika.

Resolution: *That the Audited Financial Statements for the year ending 30 June 2018 be accepted*

MOVED: A. Wihapi

SECOND: K. Paul

CARRIED

3 Resolutions

a) Appointment of Financial Auditor:

It was resolved: *That the AGM approves the appointment of Fred Cookson of Cookson Forbes and Associates as the Financial Auditor to the Tapuika Iwi Authority and its subsidiary the Tapuika Iwi Authority Development Trust.*

MOVED: A. Potiki

SECOND: R. Wilson

CARRIED



b) Trustee Meeting Fees

Currently fees are paid to board members as per the following rates: *Chair \$1,530 per meeting, Deputy Chair \$1060 per meeting, Trustees \$850 per meeting*

That the AGM approves the Trustee Meeting Fees for 2019 remain unchanged from the previous year all fees are gross.

MOVED: A.Wihapi

SECOND: T.Biel

CARRIED

4.0 Minutes of the Previous TIA Annual General Meeting held at TIA Marae on Saturday 10th of March 2018 at 10am

- *No Amendments for Change*

Matters Arising:

At the last AGM we were offered an indicator of approx \$1.2mil was to be received as settlement with Fisheries

- It is still being negotiated. The Document for the transfer has been signed but what we are disputing is the amount.
- Delegated Trustees are applying for meeting with Kotahitanga to meet kanohi ki te kanohi about the amount.
- It has been going on for some time now and needs to come to a close.

Te Maru o Kaituna

- Launch of the River Document was held in late Sept 2018 in Waitangi.
- Chair confirms the primary seat holding remains with Dean Flavell as the Chairman of TMOk. Since Bryce Kihirini has stepped back resigning from TMOk as the Tapuika Proxy, due to capacity / availability and has now been replaced by Geoff Rice. TMOk has now moved from its establishment phase into implementation.

5.0 Resolution: That the Minutes from the Previous TIA AGM held at TIA Marae on Saturday 10th of March be adopted

MOVED: R.Maxwell-Swinton

SECOND: R.Biel

CARRIED

General Business

1) Helen Biel: Raised concern over water bottling consents being distributed in other districts and word of sewage being flushed down the kaituna again.

- Whanau shared korero and raised concern and mamae over the water takes and consents being issued.
- How are councils able to take water from one end of the awa and pollute down the other
- The Trustees / RMU / TMOk need to be vigilant and If you need the peoples support to make a stand we are here, tell us where and when!

2) Whakaraua o reo Strategy:

- Of the \$1mil distributed within Te Arawa, Tapuika was fortunate to receive \$200k to run these wananga



- Each hapu is expected to run 3 x reo wananga, 1 tikanga wananga and produce a kapa haka / atamira roopu.
 - Hapu are now been called tautoko, host and run these wananga.
 - An Ahurei will follow with performances from each hapu.
- 3) Ministry of Education:
- Working closely with the MOE in terms of the Tapuika Education Strategy as well as a working relationship with the Kahui Ako which relates to developing a curriculum for Maori / whanau and education engagement strategy and resources.
- 4) Mihi to Carol Biel and for all the years she has carried this entity as Chairperson and the very good work that she did. Mihi to Teia, to our koroua who has been there from day one to manaaki Pia, the organisation and Board of Trustees.
- 5) Gaynor Woods: Tautoko to whanau re: concern over water takes / water rates and whanau access to water and what are we going to do about it?
- Gaynor sent a letter to the Tapuika iwi Authority and shares her rationale for the correspondence.

Dean Flavell responds: Mihi to Helen and Gaynor for their concerns.

- 10yrs ago we went to court to fight and we lost and Council were granted consent.
- Cultural assessments have been put in place and everything to date has been done within our power.
- It hasn't stopped the project because the consent its still there.
- We are taking the approach: That we do own the water and water is life!
- We are being proactive in the sense that we will try to get at least value out of this project.
- We cant stop it, the project is going ahead... but what value does it bring back to our marae...
- As Chair of Makahae Marae, Dean extends invitation for Tawakepito and Makahae to join and come together as Ngati Tuheke to come up with a strategy on how we can get improvements.
- Nga mihi to Helen its always going to be an issue. We didn't do this to the river and we settled 2014, 4 years in we are making changes and to make that change we need the document. But we can't stop what is already happening.
- Korero continues on was to come together and tautoko with our submissions.

WBOPDC seeking consent of discharge into the Waiari - submission closes 19 DEC 2019

- You can file your objection on the BOPRC website.
- The TIA will do so also.

Suggestion from the floor: That a resolution be passed noting our objection for signing by us all in the room today.



Resolution: That those in attendance of the Tapuika Iwi Authority 2018 AGM constitute an objection to the discharge into the Waiari River.

MOVED: Maurice Baker

SECOND: Helen Biel

CARRIED

- 6) Maurice Baker: Shared thoughts for marae to get water tanks and solar panels
- Promoting marae become self sufficient
 - Also advised WBOPDC has a Marae Sustainable Fund, applications are open year round for \$5 to \$20k

- 7) Facebook post

Q. Was a house taken from Cameron Road? and how come it wasn't offered to the whanau first?

Chairman responds: As part of our Settlement Assets Tapuika was given a set of houses as part of the package. As a result of the 2016 changes to the Landlord legislation several of those homes were deemed to be uninhabitable. The worst one of those whare was Cameron Road.

- In June the BOT met to discuss the options of how best this property be managed. Incur massive costs to bring it up to standard? Or we could demolish and build something new.
- The Decision was made to remove the whare and in its place 3 new homes be built.
- The process for that were 3 quotes be sourced in relation to the removal of the whare. First wanted \$20k to remove it, 2nd wanted the house tested for P and asbestos first – a \$5k expense before even considering and the 3rd Quote came in saying they would remove the house at no cost for free + included they would clean up the site at no cost to the Iwi.
- The House Removal Company were the ones that won that contract.
- As a consequence the BOT met and have developed strategies for the future.
- Whanau weren't aware and the TIA BOT apologises they didn't panui it further. If the decision in the future is to remove homes it will be tendered out to the wider whanau to consider.
- Comment: Good to see the BOT are taking responsibility for its actions.

Iwi Facebook: Have heard a few different reasons as to why it was disestablished but as a platform to communicate between our mandated body and our constituents some feel it is unwise to disestablish it. Vital source of communication for our people.

- GM advises it was a board decision to take down the Facebook page in light of recent events
- Since a Communication Policy has been developed
- The people ask that it be reinstated with tighter controls and screening of posts
- Tautoko received from our koeke to bring back the facebook, panui and posts.



Resolution: That the Tapuika Iwi Facebook page be reinstated with tighter controls.

MOVED: *Reremanu Wihapi*

SECOND: *Raponi Wilson*

CARRIED

Meeting concluded with a Karakia by Koro Reremanu Wihapi at 12.50pm

5. Resolutions



5.1.1 Adoption of the Annual Report 2019

That the Annual Report 2019 be adopted

5.1.2 Approve Cookson Forbes as the Tapuika Group Auditor for 2020/2021

That Cookson Forbes be appointed as Tapuika Group Auditors for 2020 /2021

5.1.3 Approve Trustee/Committee Meeting Fees for 2020/2021

That the Trustee/Sub - Committee Meeting Fees for 2020 / 2021 be reduced to:

Chairman - \$765 (gross) per Board meeting

Deputy Chair - \$520 (gross) per Board meeting

Trustee / Committee members - \$ 425.00 (gross) per Board / Committee meeting

5.1.4 Confirm the Special Resolutions of the Special General Meeting held at 09: 00am, Saturday 14 March 2020 at Moko Marae, Waitangi Te Puke

That the Special Resolutions of the Special General Meeting held at 09:00am, Saturday 14 March 2020 at Moko Marae, Waitangi Te Puke are confirmed.

