



te rūnanga o
RAUKAWA

2021 Annual Report

26th September 2021



Tukorehe Marae
SH 1
Ohau





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Agenda

1. Apologies
2. Confirm minutes of 32nd AGM, 20 September 2020
3. Matters Arising
4. Confirm new and current members of the Rūnanga
5. Receive reports as required by Constitution
6. Confirm Audited Financial Report
7. Appoint Auditor
8. Elect Tumuaki
 - Nominees:
9. General Business

Directory

30th June 2021

Entity Structure

Te Rūnanga o Raukawa has 25 constituent hapū and iwi. Each is entitled to appoint a representative to Te Rūnanga Whāiti, the principal governance group of the Rūnanga. In 2016 the Rūnanga established a wholly owned subsidiary, Raukawa Whānau Ora Limited, to take responsibility for the health and social services that the Rūnanga provides.



**Registered
Office**

51 Main Street
Otaki
5512

PO Box 233
Levin
5510

**Te Pae
Tāhuhu**

J Twomey
K Bevan
N Gallagher
T Robinson

**Chief
Executive
Officer
Auditors**

L Poutama

BDO
Palmerston North

Accountants

BDO
Palmerston North

Bankers

ANZ Banking Group (New Zealand)
Palmerston North

Solicitor

Fitzherbert Rowe Palmerston
North

Vision and Mission

Moemoea / Vision



Ka rangona te kakara me te kata o Raukawa

Kaupapa / Mission

*Hei pakiaka kia tū ai te Raukawa me ōna
manga*



Values

Manaakitanga

We will pay respect to each other, to iwi members and to all others in accordance with our tikanga

Tohungatanga

We will pursue knowledge and ideas that will strengthen and grow Ngāti Raukawa and our communities

Kaitiakitanga

We will work actively to protect our people, environment, knowledge, culture, language, and resources important to Ngāti Raukawa for future generations



Values - continued....

Whanaungatanga

We will respect, foster and maintain relationships within the organization, within whānau/hapū, within iwi, and out communities

Tikanga

We will strive to ensure the tikanga of Raukawa is actioned and acknowledge in all our outcomes

Rangatiratanga

We will strive to maintain a high degree of personal integrity and ethical behaviour in all actions and decisions we make



Te Rūnanga o Raukawa Members

30th June 2020

Hapū	TR Whaiti	Associate Members
Ngāti Hikitanga	Julian Arahanga	Nathan Parr
		Sonny Perawiti
		Bruce Parr
Ngāti Huia ki Katihiku	Heeni Wilson	Mary-Anne Wirihana te Rei
		Rongorito Ellison
Ngāti Huia ki Matau	Wayne Kiriona	Christine Kiriona
Ngāti Huia ki Poroutawhao	Justin Tamihana	Kiriona Hapeta
Ngāti Kapumanawawhiti	Mark Taratoa	Jennah Tauroa Woods
		Te Aniwa Lisa Nelson
Ngāti Kauwhata	Waki Graham	Cory Skipper
		Roimata Olson
		Margaret Love
Ngāti Kauwhata ki Aorangi	Tracey Robinson	Oriana Paewai
		Hinemoana Durie-Shedlock
		Gael Paki
Ngāti Kikopiri	Heeni Collins	Bridget Robson
		Tene Tangatatai
Ngāti Koroki	Geogia Hapeta	Josie Donaldson



Te Rūnanga o Raukawa Members

30th June 2020

Ngāti Maiōtaki		Anihaera Armstrong
		Queenie Rikihana
	Donovan Joyce	Pera Hakaraia
		Aroha Connor
		Ngawira Logan

Hapū	TR Whaiti	Associate Members
Ngāti Manomano	Jessica Kereama	Manurere Devonshire
		Jerald Twomey
		Dylan Kiriona
Ngāti Ngarongo	Te Kenehi Teira	Puhi Carlotta Campbell
		Rupene Waaka
		Kahu Livingstone
Ngāti Pare	Tanira Cooper	Manihira Royal
		Chanelle McNaughton
Ngāti Pareraukawa	Rawiri Richmond	Rachael Selby
		Tukunui Nicholson
		Ani Mikaere
Ngāti Parewahawaha	Robyn Richardson	Alma Winiata-Kenny
		Miriama Kereama



Te Rūnanga o Raukawa Members

30th June 2020

		Graeme Hastilow
Ngāti Pikiahu ki Poupatate	Kipa Arapere	Hinekahu Gotty
		Bruce Smith
Ngāti Pikiahu Waewae ki Tokorangi	Puhiwahine Tibble	Aroha Paranihi
		Rochelle Paranihi
		Paula Paranihi
Ngāti Rakau	Toha Eparaima	Paul Kimura
		Ehita Burt
		George Davis
Ngāti Rangatahi	Alex Peacock	Danny Karatea-Goddard
		Terewai Simmonds
		Taruke Karatea

Hapū	TR Whaiti	Associate Members
Ngāti Takuhiku	Janelle Tamihana	Huataki Whareaitu
		Netta McNaughton
		Rangi Te Whiu Jury
Ngāti Te Au	Ted Devonshire	Hayley Bell
		Riki Reihana
		Tina Wynyard
Ngāti Tukorehe	Zoe Poutama	Kelly Bevan
		Parekarewa Ransfield
		Lindsay Poutama



Te Rūnanga o Raukawa Members

30th June 2020

Ngāti Tūranga	Hayden Turoa	Toha Eparaima
		Jeremiah Jacobs
Ngāti Wehi Wehi	Paddy Jacobs	Bob Miritana
		Te Meera Hyde
		Wayne Hurunui
Ngāti Whakatere	Virginia Kohika	Hoani Ropoama
		Miriama Kereama
		Graeme Hastilow



Minutes from 31st AGM 20 September 2020

Sunday 20 September 2020 Raukawa Marae
Mill Road
Otaki
Te Rūnanga o Raukawa Inc AGM

10.21 am Mihimihi/Karakia Jerald Twomey
Whakatau: Chairman Larry Parr

ATTENDEES:

Ingoa:	Hapu	Ingoa:	Hapu
Rawiri Richmond	Ngāti Pareraukawa	Masina Paewai	Ngāti Kauwhata ki Aorangi
Miriama Kereama	Ngāti Parewahawaha	Oriana Paewai	Ngāti Kauwhata ki Aorangi
Robbie Richardson	Ngāti Parewahawaha	Jess Kereama	Ngāti Manomano
Paula Paranihi	Ngāti Pīkiahū-Waewae	Betty Lou Iwikau	Ngāti Tukorehe
Rochelle Paranihi	Ngāti Pīkiahū-Waewae	Shane Royal	Ngāti Kikopiri
Ani Skipper	Ngāti Whakatere	Jack Morris	Ngāti Kikopiri
Tracey Robinson	Ngāti Kauwhata ki Aorangi	Heeni Collins	Ngāti Kikopiri
Barb Rudd	Ngāti Maiotaki	Puhi Carlotta Campbell	Ngāti Ngārongo Ngāti Kikopiri
Deanna Rudd	Ngāti Maiotaki	Bridget Robson	Ngāti Kikopiri
Toha Eparaima	Ngāti Turanga	Ngaire Gallagher	Kikopiri/Te Pae Tahuu
Larry Parr	Tūmuaki Ngāti Hikitanga	Kelly Bevan	Ngāti Tukorehe
Paddy Jacob	Ngāti Wehiwehi	Kathy Putaka	Ngāti Rākau
Janelle Tamihana	Ngāti Takihiku	Ehita Burt	Ngāti Rākau
Lindsay Poutama	Ngāti Tukorehe	Quentin Parr	Ngāti Hikitanga
Teo Devonshire	Ngāti Te Au	Victoria Parr	Ngāti Hikitanga
Manurere Devonshire	Ngāti Manomano	Huataki Whareaitu	Ngāti Takihiku
Jerald Twomey	Ngāti Manomano	Ngāi Tahu Hakaraina	Ngāti Takihiku

APOLOGIES:



Minutes from 31st AGM 20 September 2020

Te Kenihi Teira, Yvone Wehipeihana-Wilson, Parekarewa Ransfield, Zoe Poutama, Justin Tamihana, Rangi Te Whui Jury, Netta McNaughton, Aroha Paranihi, Ricki Reihana, Tina Wynard, Hayley Bell, Rachel Selby, Ani Mikaere, Tukunui Nicholson, Donovan Joyce, Ngawini Richards, Roimata Olsen, Clifford Brown, Harold Winiata, Kim Savage, Alma Winiata-Kenny and Graeme Hastilow, Julian Arahanga, Nathan Parr

Motion: To accept the apologies

Moved: Robbie Richardson: **Second** Janelle Tamihana, (late apology for Rupene Waaka after apologies seconded and moved, this was accepted by the collective) **Accepted**

CONFIRM MINUTES OF AGM 30 SEP 2018 AMENDMENTS:

- Surname in the apologies to be amended from Bridget Robinson and Rachael Robinson to Robson.
- To reword the conclusion from the RWO report as follows “Te Kenihi Teira – Signalled the Otaki Health Camp sale and is hoping that negotiations for this have proceeded” to be reworded as “Signalled the Otaki Health Camp sale and is hoping that our Ngāti Raukawa interests have been signalled”.
- Ngāti Turanga had formally nominated Larry Parr
- no other nominations had been received.
- Amendment to the spelling of Clendon Park to be corrected to Clandon Park

ACTION

A request from Jerald Twomey to have future documentation clearly numbered to make it easier to follow.

Motion: That these minutes are a true and correct record of the AGM held at Poupatate Marae 30 September 2018, with the inclusion of the amendments.

Moved Puhi Carlotta Campbell, **Second** Barb Rudd **Accepted**

MATTERS ARISING FROM PREVIOUS MINUTES:

Development of a Te Reo Strategy for Raukawa:

Jerald would like to pass on the mahi of developing a Te Reo strategy for our iwi. He has been unable to put a lot of time into this mahi and is looking to delegate this kaupapa, he has had offers from Rangi Nicholson and others to build a reo strategy.

ACTION

The building of the Reo strategy to be left with the Chief Executive and management of the Rūnanga.

Stocktake of the Garage Storage at 245 Mill Rd

A request was made by Lindsay Poutama for the key to the garage.

ACTION

Lindsay Poutama to organise and complete the stocktake at 245 Mill Road

CONFIRMATION OF NEW AND CURRENT MEMBERS OF THE RŪNANGA:

It was noted by Larry that there is a reoccurring problem with getting all the nomination forms back in time for AGM. There were only 4 nomination forms returned from the hapū. This makes it difficult to confirm any new names. Current members are to be rolled over, each hapū needs to be confirm the members will remain in place. Robbie will send a letter from Parewahawaha to ensure the roll over will happen.



Minutes from 31st AGM 20 September 2020

Parewahawaha confirm their members at their AGM. Comment from the floor, a lot of hapū are in this same position and were unable to confirm their members until after the set deadline.

Larry suggested we confirm the existing members and call to all hapū who haven't submitted their members to be send this confirmation to Lindsay CEO of the organisation. Jerald Twomey noted the call for nominations should go out in June to allow more time and to make the deadline. Larry noted the nominees are to be supported by a minuted record of the marae hui or confirmation from the secretary or marae chairperson.

NOMINATIONS read out by Larry Parr

Ngāti Hikitanga: Bruce Parr, Stephen Perawhiti, Nathan Parr and Daryl Morgan

Ngāti Tukorehe: Zoe Poutama, Kelly Bevan, Lindsay Poutama and Parekarewa Ransfield

Ngāti Pareraukawa: Rawiri Richmond, Rachael Selby, Tukunui Nicholson and Ani Makaere

Ngāti Takihikū: Janelle Tamihana, Netta McNaughton, Huatahi Whareaitu and Rangi Te Whiu Jury

Ngāti Ngarongo: Te Kenihi Teira, Rupene Waaka, Puhi Carlotta Campbell and Kahu Livingstone

Ngāti Te Au: Ted Devonshire, Hayley Bell, Riki Reihana and Tina Wynyard

Motion To confirm the nominations sent in

Moved Jerald Twomey **Seconded** Robbie Richardson **Accepted**

Motion: The existing members for all other hapū to be rolled over until such time that as the hapū indicates it wishes to change it. Nominations to be accompanied by confirmation from the Marae secretary or Chairperson the nominations to forwarded to Lindsay Poutama as CE of the organisation **Moved** Toha Eparaima **Second** Heeni Collins **Accepted**

ACTION

Lindsay Poutama to be sent late nominations and confirmations via email to, lindsay@raukawa.iwi.nz

REPORTS

RAUKAWA WHĀNAU ORA REPORT PRESENTED BY BETTY-LOU IWIKAU

Betty gave a brief of the Raukawa Whānau Ora Ltd Annual Report and the work being done by them. Operationally doing well, financially stable aligning with some good partners. Whānau Ora model getting good traction to offer facilities to whānau from Raukawa. As a tribal provider we align our values with ngā taonga tuku iho. Various Ministries have approached RWO to apply for different contracts they hold. This indicates that RWO performance is at the level the "western ideologies" approve of. RWO very clear as an iwi provider within Ngāti Raukawa ki te Tonga. They will remain in line with ngā taonga tuku iho. Currently looking for leadership within the iwi to help grow stronger relationships, RWO require the continued support of the iwi. Māori women are being incarcerated at an alarming rate we need to address this issue as it has a huge impact on whānau. We have kaumātua in the community having to raise their mokopuna at the age of 70-80 years old, we need to support them. Currently we are working with corrections to offer an alternative to incarceration. We also need a premise to create a whānau unit/respite care unit. Dialogue and questions from the floor:

Deanna Rudd Ngā hapū o Ōtāki would like any discussion about their whenua in Ōtāki in relation to any matters that directly impact the Ōtāki hapū, including the whenua used for the Health Camp be discussed with the Ahi kā as this is the correct process. The Ahi kā have protected and held the whenua for us all for the last eight generations. The question was asked will the health camp be for Ngāti Raukawa mokopuna.



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Betty replied in the first instance it will be for Ngāti Raukawa, but there are other Māori mokopuna in care that we will also support.

Manurere Devonshire asked if there was a sign in Manchester St that indicated where RWO was located? What a one stop shop is and what do you do for Kaumatua in the Feilding area?

Betty clarified their services are small in Feilding. RWO is currently running monthly clinics. We don't currently have the services to support kaumātua with e.g. hearing aids or eye surgery, as a lot of these services are controlled by DHB. Larry asked is there something we can do in the short term to improve these opportunities? Betty explained they are currently developing a partnership with "Think Hauora" this is still a work in progress. This partnership will hopefully give better accessibility for our people.

Oriana Paewai: Asked, 'why are we not serviced the same way in the North as the South in terms of TROR?' RWO are not visible enough for our people they can't connect with them. Most of our people are with Feilding Medical Centre, who have been trying to connect and create a relationship with RWO with no success.

Jessica Kereama: Visibility barriers, access and the demographic of the north create issues. Can we have a planned outcome towards shifting these barriers? Keen to talk and move the dynamics.

Shane Royal: It is difficult to build a strategy to influence a machine that has been in power for many years. It is hard to influence a change in thinking, a change in their direction as a Ministry. Ministries hold all the funding they have all the power. We have a staff of 55 delivering services. They are all funded individually through contracts, RWO has no say in this space. RWO is working to develop an organisation that is seen to meet "westernised ideology" to be seen as a preferred provider in this space with a kaupapa based foundation. We need the influence of the iwi to support us in being able to deliver the necessary services. We are segregated, how many councils split us up? How many regional councils split us up? How many DHB's PHO's split us up? We are asking the government to change their thinking to look at us as an iwi. We have come up with a pilot we are looking to roll out and test. When one person walks through our door, we are dealing with the whole whānau offering all our services. This will require a change with the current funding model.

Bridget Robson: Should this be a part of our cultural address in the Waitangi Tribunal claim?

Janelle Tamihana: There is a need for Oranga Tamariki we need to stop burying our heads in the sand, we need to create a process where we can provide support as an iwi. Can we put forward some caregivers from our iwi so we can look after our own tamariki. Can we as an iwi get some caregivers preapproved so they are available if they are needed so our tamariki are not placed with strangers in the first instance.

Tracey Robinson We as an iwi can approve and train our own caregivers.

Kelly Bevan: Looking at housing for mentally challenged people in Palmerston North. It would create lobbying power if the three organisations got together around funding and came up with a joint project.



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Lindsay Poutama: Concerned that RWO are contracted to deliver whānau ora services. There are outputs that are expected to be achieved, have they increased the outputs and if so have the available funds been increased also?

Jerald Twomey: Seeking clarification on the Respite Care Unit, are we looking for more people to take on our tamariki or a venue to place the mokopuna in for the weekend? Betty confirmed they are looking for people willing to be caregivers, this would create an employment opportunity and respite for the kaumātua who are looking after their mokopuna. RWO are seeking a facility that is appropriate to bring the mokopuna into. This will give the caregivers respite and create an opportunity to teach the mokopuna Te Ao Maori. Betty explained there are currently 68 Raukawa mokopuna in some type of state care.

Motion To receive the Raukawa Whanau Ora Report

Moved Puhi Carllotta Campbell **Seconded** Lindsay Poutama **Accepted**

CONCLUSIONS

- TROR and any subsidiaries will include ngā hapū o Otaki in all dialogue that concerns the Health Camp and issues in relation to their whenua
- Signage for RWO will be relocated for better visibility as they are relocating to the front premises in Feilding.
- RWO require a respite care unit.

CHAIRMAN'S REPORT PRESENTED BY LARRY PARR

RWO have done a real good job in stabilizing the waka they are not able to reach into all the areas that we would like to see them involved in, it is a work in progress that they no doubt will acknowledge. Te Waiora for the first 3 years ran at a significant deficit, 2018 a surplus was made as a result of not having enough doctors, this is not ideal as we can't provide a good primary health care service for our people. Community engagement has improved remarkably but always room to do better.

There are a lot of collateral benefits for our people when the Rūnanga does well, on the ground undertaking engagement with NZTA and the Horowhenua district council. We need to help all hapū across our rohe to be achieving their individual aspirations. We need to acknowledge Hayden Turoa for his contribution to our bottom line and his ability to articulate our position as Mana Whenua.

Financially we have good stewardship, Te Pae Tāhuhu has kept a close eye on our Finances. The second part of the year was tougher when we lost Rongorito and in terms of not having a CE. Taiao and engagement with council has provided us with real opportunity for us to assert our mana whenua in our rohe. Dialogue and questions from the floor:

Heeni Collins: Does the funding from Horowhenua District Council have tags and what are the responsibilities we have to deliver on. Larry explained the intention of the funding is to ensure we have the capacity to engage with the council.

Manurere Devonshire: It is good to hear we are in consultation with councils. If anyone comes to Manawatu district council there is a group called "Nga Manu Taiko", this is the avenue they take to establish dialogue.



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20 September 2020

Larry responded, the Rūnanga is quite clear for process on engagement in the north. It was previously made very clear between us and the north.

Motion To receive the Chairman's report

Moved Larry Parr **Second:** Janelle Tamihana **Accepted**

TE PAI TAHUHU REPORT PRESENTED BY KELLY BEVAN & JERALD TWOMEY:

Kelly Bevan: As it is with ngā hapū o Ōtaki we acknowledge that you must first talk to the Ahi kā of all hapū. We have been doing this mahi for 10 years, there is a need for a new structure. Looking at Policies and Finances, as there was no structure during transition to manage the money. We will look at the buildings in a helpful way then hand that over to Lindsay.

Jerald Twomey: As per the report, we have provided some more context in terms of costs. With Levin, in the last year we've started to look at our renovations to improve the facility for our current tenant, and the engineer suggested we get an Engineering Safety Report. In the report it shows that the building is poor in terms of earthquake resistance. We talked with an engineer and are hoping to get our building to be above 70%, as that gets us out of the earthquake danger zone. He said: Banks and govt agencies are looking for buildings with a 80% rating. We're looking at getting to 70%, which won't be amazing, however will be safer. In order to bring it up to some standard, we are looking at a cost in the region of \$600,000. Approx. \$2.5 thousand per square metre to build new, a total cost of possibly 1.5 million.

Ōtaki is currently at a rating of 46%. Total fitout cost to improve is approx. half a million. I brought these figures up at the two Whaiti hui ago. Be aware that corporate tenants are moving due to the pending road changes.

We have buildings that have become a liability, we need to think about whether or not it is time cut our losses? Are we willing to invest half a million dollars in each location to bring them up to 70% rating? Remembering to lease these buildings to a corporation or government agency they require an 80% rating.

Jessica Kereama: Deloitte is providing services that might be useful. Like financial analysis, as they are accountants.

Larry Parr: Deloitte have offered to look at our financial situation, and where our buildings are, and how we could do better.

Kelly Bevan: We will be operating as a committee for the next year but we are putting in our notice.

Motion: That we pay \$2000 koha for this year, and \$2000 for last year for each of the 25 hapū. **Moved** Kelly Bevan **Second** Paddy Jacobs **Accepted**

Larry Parr: We will refer the building query to Whāiti, and they can work with us on this.

ACTION

Lindsay Poutama to take up the mahi of the building queries and write up a report



Minutes from 31st AGM

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Paddy: Can we have a paper trail with information to make a more informed decision.

Lindsay Poutama: We haven't had the reports back from Deloitte. I will write up a presentation from there.

Ngaire Gallagher: Can each hapū please provide their correct bank account number.

Motion: To receive the Pae Tāhuhu Report

Moved: Jessica Kereama **Second** Heeni Collins **Accepted**

LINDSAY POUTAMA INTERIM KAIHAUTŪ REPORT

We've been put in a good place by Hayden Turoa. We've got a lot of work streams, and there are a lot of areas we are covering. We're understaffed to cover it all. Te Ahu o Tūranga is going to be shared amongst a lot of iwi and we may not have the same level of visibility we would have had, had it been in our own territory. We were a late entrance to Te Ahu a Tūranga, and we are acknowledging that we have a whakapapa to the area and acknowledge that relationship. With Jess and her mahi in Taiao, she's doing a great job representing us, there are a lot of relationships that need to be maintained. Everything we do, must be transparent between us, our hapū and ultimately our whānau.

Jessica Kereama: The hand-out about Matararapa shows the \$600,000 settlement around the wastewater treatment. This team must navigate a long journey, there's a high rate of discharge on hills that hold our people. Heeni's leadership is stunning in this, and we face some hostile criticism. Thanks to Huataki and the whānau who've supported the collection of some great history and recordings.

We have set up a cultural monitoring team which we are struggling to find work for. We want it to be meaningful work and we want to explore relationships. We have done 200 consents which is important in the protection of your lands and water. Now we're dealing with the pot looking at a catchment wide process that will look to return land, water, money and funding. There is a two-page report that covers subdivision and housing at council level we are currently not in this space. We cannot protect you at the same level as we are in the other areas of consenting. We are currently making submissions to enter a triage process at M.D.C.

Lindsay Poutama: Moving forward we are going to have to have a very clear triage process, and building good clear comms between Ngā Manu Taiko and ourselves.

Deanna Rudd: Ngā hapū o Otaki have expanded and each of the five hapū is represented. We are aiming for two reps from each hapū. There are a few younger ones in that space coming through. Currently the Executive committee is meeting weekly and we have several matters on the table. In this regard there is the opportunity to bring matters to the table for discussion. Rueben is the chair we have a secretary but ultimately the decisions are made by the Executive Committee.

Motion: To receive the Kaihautū Report

Moved Lindsay Poutama: **Second** Puhi Carlotta Campbell **Accepted**



Minutes from 31st AGM 20 September 2020

AUDITED FINANCIAL STATEMENTS

Report presented by Larry Parr. He gave a brief summary of the finances. There are not any targets, yet, except for \$100,000 which will be going back to the 25 hapū. Open to floor for dialogue.

Puhi Colletta: A lot of Marae or Hapū use Rangiātea, and I'd like to see some type of koha, and consider some type of help, or support.

Deanna Rudd: Te Pihopatanga o Aotearoa has that asset, and it's been moved out from us.

Heeni Collins: Requesting more information which bodies the funding has come from, so that it's clearer what our obligations are.

Motion: To accept the Financial Statements

Moved: Ngaire Gallagher **Second** Toha Eparaima **Accepted**

APPOINTMENT OF AUDITOR

Larry Parr: Acknowledged that every year we should review our auditors. This year however, I believe we should reappoint BDO Manawatu as they are also working with Whānau Ora and their fee this year was reasonable.

Motion: To reappoint BDO Manawātū as the auditors of the Rūnanga **Moved**

Larry Parr **Second** Paddy Jacobs **Accepted**

ELECTION FOR CHAIRPERSON: (Run by Kelly Bevan)

A deadline was set for nominations for the chairperson role, only one nomination received by the deadline this was for Larry Parr. It was sent in by his hapū.

Motion I move we accept Larry Parr's nomination for chairperson

Moved Kelly Bevan **Second** Teo **Accepted**

Larry Parr: As it is my sixth consecutive year, it will be my final year as chairman according to the rules of our constitution. I think we should look at the nature of our future governance. Think about what might lead us to post settlement entities. We should create some sort of model, with our hapū having a bigger voice. It's a big piece of work.

GENERAL BUSINESS:

ŌTAKI HEALTH CAMP

The Rūnanga won't be engaging in any conversations around this without the approval of Ngā Hapū o Ōtaki.

Deanna Rudd: We're in changing times, with Waitangi claims, it's been a fraught process. As much as we want to have Kotahitanga, there are still issues we see with us achieving that. Regarding the Health camp lands we all recognise and acknowledge how we came here, and we're all placed on the whenua. We ask that any of our organisations coming into Ōtaki have the conversation with our Ahi kā, this would show a gesture of Rangatiratanga, Manaakitanga, and Kōtahitanga, by coming to us in the first instance.



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When we're looking at the future, we have a long-term goal of our whānau being settled. There are a lot of interests, and there are a lot of issues. Please come to the hapū that hold the Ahi kā on behalf of the iwi, and have the conversation with us first.

UPCOMING ROLES AND POSITIONS

Kelly Bevan: Potentially looking at someone to walk alongside Larry to make the transition to a new chairperson

Jerald Twomey: The worst scenario is we do not get any nominations for a replacement chairperson.

Kelly Bevan: We are formally requesting the appointment of another board member from the rūnanga on the Whaioro board. Can we do our own searching and come back to you for your endorsement.

Larry Parr: We also still need another person in Raukawa Whanau Ora

Jack Morris: In my role I am the Kaihautū for the Raukawa Asset Holding company. We are an entity that supports the charitable trust. The asset holding company directors are appointed by the MIO.

Jerald Twomey: In terms of the organisation, we do have elections, we have a board that is now complete. There will be people coming up for re-elections next year.

Larry Parr: We will look to circulate the current vacancies along with a time frame, a job description. Also looking at the skills needed, and the skills that are already there.

ACTION

Lindsay Poutama to circulate to the wider constituency the current vacancies and the time frames for filling them including a Job Description of each role.

Paddy Jacobs: Who is currently sitting on which boards? What are the honorariums paid? What are their obligations it would be good to know for the sake of transparency?
Mana Whenua has three members, Robbie Robinson, a south vacancy and Betty Lou for RWO.

Rawiri Richmond: Should there be some brief back to the AGM from all these boards?

Jerald Twomey: There are rules of length of service, that we need to have a look at and maybe a refresher.

Lindsay Poutama: On my to do list I am looking at updating the website.

ACTION

Lindsay Poutama to look at updating the website

LAND CLAIMS

Jerald Twomey: Asked if there will still be support from the Rūnanga with the WAI 113 Iwi claim? Larry confirmed that as the Rūnanga and as Whāiti we will still be providing that ongoing support.



Minutes from 31st AGM 20 September 2020

CLOSING KARAKIA 12.50 JERALD TWOMEY



Tumuaki Report

Kei aku rangatira, tēnā koutou. Tēnā koutou i roto i ngā tini āhuatanga o te wā nei, otirā i runga anō hoki i ngā taumahatanga kua tau mai ki runga i a tātou ngā iwi o Aotearoa, arā ko te mate urutā tēra. Nō reira, koutou ngā māngai o ia hapū, o ia iwi, e tūhono ana kei te whakaminenga o Raukawa te au ki te Tonga, nau mai ki tēnei hui ā-tau. Nau mai kia arotake ai te tau kua hipa; waihoki, kia āta whakaarohia te anga ki mua. Mauriora!

Mātahetahe ana a hane i te matihere komaingo noa ki ngā kura ka riro, ko koutou ēnā hei whakamaunga atu mā te hinengaro, mā te ngākau, mā te kanohi o ngā iwi, ko mātou ki ō koutou ataarangi. Nō reira, koutou kua wheturangitia ki te korowai o Ranginui, moe mai, moe mai, moe mai rā. Kāti, me huri hoki te aroaro ki a tātou ngā kanohi ora, ngā mōrehu o rātou mā, tēnā koutou, tēnā koutou, tēnā rā tātou.



Tumuaki Report - continued....



As we all know COVID-19 has had a significant impact on us as iwi Māori. In addition to the disruption to the 'general business of the country', the disruption for iwi Māori has been considerable. The closing of our marae, the inability to hold tangihanga, the impact on our vulnerable whānau have all contributed to challenges and difficulties for us. My observation is however, that Māori all over the motu, have been at the forefront of the most sensible and responsible responses to the challenges of COVID-19.

While COVID-19 did have an impact on the Rūnanga, the actual impact on the business of the Rūnanga was not disastrous.

In my report last year, I commented that towards the end of the financial year gaps in our management and administration capacity put a strain on the organisation. We have not yet succeeded in fully addressing those challenges and it should be a priority for the new regime.

In the last eighteen months I have felt the lack of administration support. We rely heavily on 'volunteer labour' for our governance; many of our contributors already have busy lives; and, if the pressure is increased in our lives outside the Rūnanga it can seriously impact our ability to contribute to the Rūnanga. Better administrative support would mitigate that risk.

He Whakarāpopoto Matua

Raukawa Whānau Ora Limited - has continued its very good performance and was the major contributor to this organisation's surplus. The team at RWO continue to ensure that RWO has an excellent rating from all agencies and has leads collaboration amongst other agencies working in our rohe. Again, this year RWO has provided a separate report for consideration by the meeting. It is important that the Rūnanga recognise the excellent work and outcomes RWO has achieved.

Te Waiora – after the grappling with the challenges of the first two or three years the partnership is in a sound financial position. The Waiora Team have also significantly improved their service delivery. A stable and almost full complement of clinical staff has made this possible. Community engagement is excellent, the number of enrolled patients has steadily increased and client satisfaction has improved. The organisation is now in the enviable position of having the time and money to explore ways in which it might be able to innovate to produce even better health outcome for its community.



Tumuaki Report - continued....

Rūnanga Operations - the business activities of the Rūnanga remain sound. While revenue for the period under review is down this is largely a matter of timing. Last year the timing provided a more positive outcome this year timing wasn't as helpful. However, with NZTA committed to significant investment in our 'area of interest' the future opportunities for the Rūnanga and our impacted hapū are very good. Much of the growth has been as a result of the positive relationships the Rūnanga Team has been able to maintain with entities such as NZTA and Horowhenua District Council. We do need to recognise that those relationships are dependent on our ability to continue to deliver to a high standard.

Rūnanga Whāiti – obviously COVID-19 has impacted on Whāiti engagement. In all the circumstances it has been adequate but there is room for improvement. Again, more stable and reliable administrative support for both the Tumuaki and Kaihautū needs to be a priority. There is also a wider issue to be grappled with and that is the Rūnanga Whāiti and Te Pae Tāhuhu relationship in the context of what are the future expectations of our iwi in respect of the Rūnanga, other existing iwi organisations and a post settlement environment. More on that later.

Whakahaere Pūtea

Once again Te Pae Tāhuhu and the management of the Rūnanga and its businesses have done a good job in managing the finances and growing the overall business. The net surplus of \$482,370 is down on the \$920,093.00 of last year but still commendable for an organisation of our size.

More important perhaps than the financial result is the positive impact that all of three of our organisations have for our people, whānau, hapū and iwi.





Tumuaki Report - continued....

Te Ara Whakamua

I find myself in the disappointing position of having to repeat much of what I said last year. For example, I started this section of my report with, "In many ways the Rūnanga is in a good place; in others there is still much work to do." Nothing has changed and we as the governance group need to accept some responsibility for that. Rightly, as Tumuaki much of that responsibility should sit with me. Of course, there are excuses that we may proffer. However, ultimately, we did not do enough to contemplate and drive change.

In my view, it is vital that the incoming team, Tumuaki and Whāiti embrace the challenge of reconfiguring the Rūnanga to make it future fit. As we all know, we are wending our way through the Tribunal Claims Process. A negotiation with the Crown and eventual settlement(s) will follow. What will be the role of the Rūnanga in that?

I only need to change one word in the next paragraph from last year. In the first line change two to three.

"In my report two years ago, I referred to a paper in which Tā Mason Durie contemplated the future of the Rūnanga. He suggested, "... the future of the Rūnanga it may also require the Rūnanga to re-consider its constitutional arrangements." I believe that is the case, particularly if the Rūnanga is to have a role post settlement. Many of us believe that neither the MIO nor the Rūnanga are fit for purpose post settlement. There's an opportunity and need for Raukawa to start seriously considering what the Raukawa post settlement might look like."

The risk is that if we don't do this as an iwi a small group of technicians will end up making decisions on behalf of our iwi.

From a Rūnanga perspective we also need to consider how we might improve the governance of the Rūnanga. In 2008/9 Te Whakahoutanga was installed to help stabilise the waka and Te Pae Tāhuhu was born. The small group of people that are on Te Pae Tāhuhu have essentially been there for ten years. That was not the expectation of Te Whakahoutanga or the regulations that created Te Pae Tāhuhu. Ki ōku nei whakaaro, kua tae te wā pea kia whakahoungia anōtia te Rūnanga. Certainly, there is a need to reconsider both the role of Te Pae Tāhuhu and its relationship with Whāiti and how we might inject new blood and energy into the governance of the Rūnanga.



Tumuaki Report - continued....

That may sound ungrateful, it's not. All four members of Te Pae Tāhuhu (myself included) have provided valuable contributions to the Rūnanga over the last 10 or 11 years. The regulations that established Te Pae Tāhuhu contemplated a rolling replacement model and we have not had that. To the Whāiti, it's time to dust off those regulations and either make them work or change them.

He Mea Whakakapi

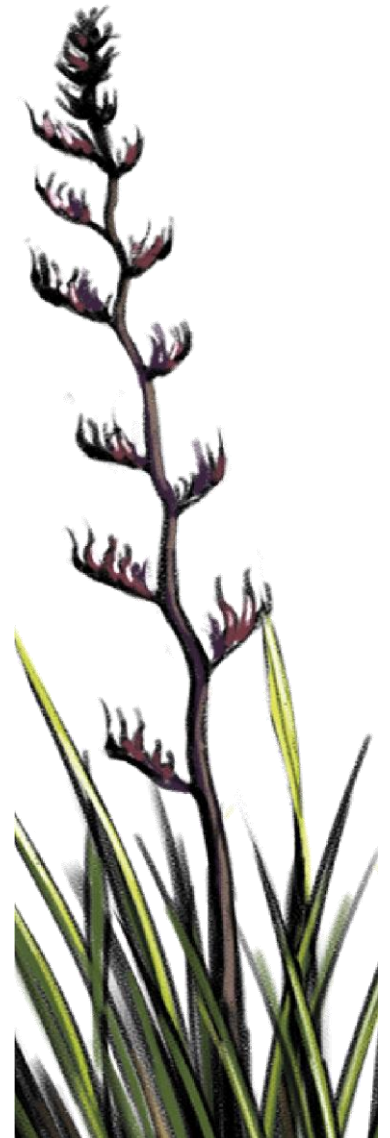
Obviously, I would not have been able to remain in the Tumuaki role without the support of our hapū and iwi. I am most grateful for the opportunity you have gifted me. It has been a privilege and honour to have been able to serve our iwi over the last 10 years.

My thoughts go back to the 25 September 2010, when the tono of Ngāti Hikitanga was considered and supported by the AGM of the Rūnanga; back then, it was not my intention to become enmeshed in iwi politics. Not something I had remotely contemplated. Having recently re-located from Auckland, I was looking forward to working with my wider whānau to build Ngāti Hikitanga. In no way do I regret the path things took, however, stepping down as Tumuaki does provide the space to focus a little more on the needs and aspirations of Ngāti Hikitanga.

Kāti rā, e te iwi, tēnei te mihi maioha ki a koutou katoa. Aku nui,
aku rahi tēnā koutou, tēnā koutou, otirā
tēnā rā tātou.

Tūrou Hawaiki!

Larry Parr
Tumuaki





Chief Executive Officers Report

He mihi tēnei ki ngā kaha nui o tua mai,
te pūtake o ngā mea katoa

Tēnei te mihi, e poroporoaki ana ki o
tātou tini aituā e hingahinga atu ana i
ngā marae maha, huri awhio ana i te
motu nei. E okioki ai ki te ao moemoea
na i a koutou.

Kei te tini, kei te mano, nei te mihi ki a
koutou e whai whakaaro ana,

Whangaia mai rā ki ngā nui o te
whakaaro, nau mai ki ngā wawata, ki ngā moemoea o ngā iwi nana ēnei
kaupapa i poipoi, me ona tikanga, me
ona ritenga katoa Tena
koutou katoa.



TE RŪNANGA O RAUKAWA ANNUAL REPORT 2020

I accepted the role of CEO on the 16th of September 2019 and it has been a very busy year with many challenges and changes to how we work and conduct business.

Within our rohe we have Horowhenua District Council, Manawatū Regional Council and Palmerston North City Council along with Horizons Regional Council and numerous other Government departments as well as 25 Hapū and 21 Marae each with their own specific needs, lines of accountability and structures.

It has all been accomplished by 4 Fulltime staff, Jessica Kereama as Pou Taiao, Justine Tamihana, Cultural Monitoring Supervisor and Wayne Kiriona Project Manager for Te Ahuaturanga Roding Project.

I would also like to acknowledge Hayden Turoa for the contract work he undertook to provide some of the key economic opportunities and relationships which we are benefitting from now.

Quarter 1: 2020

The first quarter of 2020 was taken up with The Pot/Waiwiri negotiations and Agreement culminating in an agreement being reached at the Environmental Court sitting. This was in conjunction with the Te Ahuaturanga getting under way and the formalising of the Iwi Alliance Group.

The last weeks of the first quarter were taken up with responses to Covid19 and attempts at creating meaningful and agile responses to whānau need. Regular daily hui with



Chief Executive Officers Report

Raukawa Whānau Ora and Whaioro Trust and other social service providers, created a unity in approach and response on behalf of Ngāti Raukawa and others, and was supported in the north by Kauwhata led by Denis Emery and Rarite Mataki and reinforced by daily Zoom hui with Te Tihi o Ruahine and the wider collective of Iwi, Government agencies and PHO's and NGO's. All of these created a cohesive and targeted response to the effects of Covid19.

Covid19 forced us to look at different ways of communicating to mass audiences and during that period it was not uncommon to be in Zoom hui from 7:30 in the morning till 7:30 at night. The opportunity to deliver care packages during that period was humbling and rewarding.

Quarter 2:

The second quarter saw a deluge of tasks that were unable to be dealt with during Covid, with compressed timeframes and high amounts of data especially from within the Te Ahuaturanga project. The appointment of a Kaiarahi to the project was confirmed in May. During this period the Otaki to North Levin (O2NL) project sprang into life and meetings in earnest with NZTA around work streams, timeframes and resourcing. This was in conjunction with a proposed safety upgrade for State Highway 1 and in particular all the Marae frontages from Hīmatangi to Manakau. It was realised early on that NZTA were struggling to progress the safety upgrade plan so the Rūnanga and HDC formed a consortium to meet with Hapū, work through their major issues and come up with a plan that satisfied hapū and HDC and NZTA. This plan created 3 sets of works, 1. Those jobs which could be done very quickly with little effort needed, 2. Those that require some effort and resources but could be done in a reasonably short period of time, 3. Those which require earthworks and infrastructure changes to achieve the desired result. These plans have been put to hapū and are awaiting approval.



Quarter 3

Our Iwi Management Plan has been worked on in the background and a draft is due soon, it has been created to give clarity around how we look at environmental issues, our understanding of our own environment and how we can be responsible guardians.

During this period, we had a short but very successful Iwi Leaders forum held at Te Wānanga o Raukawa which was led out by Larry Parr and gave many of our whānau present a view of

māoridom from a national perspective.



Chief Executive Officers Report

Raukawa Whānau Ora also moved to new premises and Whaioro Trust has moved into the space vacated by them. Our Rūnanga team occupy the Boardroom and adjoining offices.

Our Offices at 51 Main Street still remain vacant despite interest from several parties. To my staff who work some very long hours, thank you for your diligence and commitment, also to Te Pae Tāhuhu for your guidance and leadership and to Larry for his huge contribution to Te Rūnanga o Raukawa and lastly and most importantly to our Rūnanga Whaiti who challenge us to be better, advocates for their individual hapū.

Nā te ngākau iti nei,
nā,

Lindsay Poutama





Te Pae Tāhuhu Report



E ngā mana e ngā reo e ngā kārangaranga maha
o te rohe nei tēnā tātou
Tangi kau ana ngā manu o Te Pae Tāhuhu mo
rātou kua wheturangihia.

What has Te Pae Tāhuhu been doing?

Over the years our role has changed in accordance with the needs of TROR. We have, over the years:

- Overseen the transition of the social services arm in to it's own entity – Raukawa Whanau ora Ltd.
- Negotiated the 50/50 Te Waiora partnership between TROR and the PHO (Think Hauora).
- Given feedback to the Whaioro Trust Board regarding its Trust Deed and confirmed that Te Rūnanga o Raukawa will continue to appoint half of the board members.
- Worked with engineers to identify structural solutions for the use of 3 Keepa Street, Levin.
- Commissioned additional earth quake reports regarding the earthquake rating and saw the rating increase as a result.
- Provided overview of the budget, expenditure and financial audit.
- Commissioned an external agency to assist with the appointment of the CEO.
- We have recently undertaken an employment process to appoint an Executive Assistant to the CEO.
- The Human Resources component of what Te Pae Tahuhu does can involve a lot of time

I want to acknowledge the work of the TROR staff and their diligent efforts to grow our business in the taiao space. Acknowledgement to Larry for his continued support of our Iwi, and to Lindsay Poutama as CEO.





Te Pae Tāhuhu Report



The Future

Board members:

Kelly Bevan
Chairperson
Te Pae Tāhuhu

If Te Pae Tāhuhu were expanded by inviting some of our very skilled whanau from around the country, and the world, to be involved via zoom in an advisory capacity the business arm would be better supported to expand. This would free up Te Rūnanga Whaiti to be more strategic in its focus.

I would like to again acknowledge the work and expertise that Te Pae Tāhuhu members do behind the scenes ngā mihi nui Jerald Twomey, Ngaire Gallagher and Larry for his continued support. I also invite others with business, policy, finance and strategic experience to join Te Pae Tāhuhu no matter where they reside.

Financial Statements

For the year ended 30th June 2020

The financial statements have been authorised for
issue by Te Rūnanga Whaiti



Larry Parr
Tumuaki Te Rūnanga Whaiti

Kelly Bevan
Chairperson Te Pae Tāhuhu



Financial Statements

Consolidated Statement of Comprehensive Revenue and Expenses
for the year ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue	5	5,402,989	5,740,094
Expenses			
Operating Expenses	7	3,525,800	3,719,790
Administration Expenses	7	1,535,956	1,310,553
		<u>5,061,756</u>	<u>5,030,343</u>
Finance Income	6	102,114	109,743
Operating Surplus		<u>443,347</u>	<u>819,494</u>
Share of Equity Accounted Joint Venture's Surplus	8	61,552	104,565
Surplus		<u>504,899</u>	<u>924,059</u>
Other comprehensive revenue and expense			
Revaluation of Financial Assets		(22,529)	(3,964)
Total Comprehensive revenue and expense for the year		<u><u>482,370</u></u>	<u><u>920,095</u></u>



This statement should be read in conjunction with the accompanying notes to the financial statements



Financial Statements

Consolidated Statement of Changes in Net Assets / Equity
for the year ended 30 June 2020

	Available- for-sale investment reserve	Accumulated Revenue and Expense	Total Net Assets / Equity
	\$	\$	\$
Balance at 1 July 2019	19,806	5,205,889	5,225,695
Surplus for the year	-	504,899	504,899
Revaluation of Financial Assets	(22,529)	-	(22,529)
Total comprehensive revenue and expense	(22,529)	504,899	482,370
Balance at 30 June 2020	(2,723)	5,710,788	5,708,065

	Available- for-sale investment reserve	Accumulated Revenue and Expense	Total Net Assets / Equity
	\$	\$	\$
Balance at 1 July 2018	23,770	4,281,832	4,305,602
Surplus for the year	-	924,059	924,059
Revaluation of Financial Assets	(3,964)	-	(3,964)
Total comprehensive revenue and expense	(3,964)	924,059	920,095
Balance at 30 June 2019	19,806	5,205,889	5,225,695



This statement should be read in conjunction with the accompanying notes to the financial statements



Financial Statements - continued....

Consolidated Statement of Financial Position
for the year ended 30 June 2020



	Note	2020 \$	2019 \$
ASSETS			
Current assets			
Cash & cash equivalents	11	2,183,917	1,867,980
Receivables (exchange transactions)		541,602	596,223
Term deposits		3,436,830	3,029,168
Total current assets		6,162,349	5,493,371
Non-current assets			
Available-for-sale investment	12	41,042	61,832
Investment in equity-accounted joint venture	8	272,843	211,291
Property, plant & equipment	10	449,073	424,923
Total non-current assets		762,959	698,046
Total assets		6,925,308	6,191,417
LIABILITIES			
Current liabilities			
Employee benefit liabilities		396,229	326,687
Payables (from exchange transactions)		221,411	197,325
Provisions	13	5,785	35,457
Revenue received in advance (exchange transactions)		554,626	313,077
Revenue received in advance (non-exchange transactions)		-	60,000
Total current liabilities		1,178,051	932,546
Non-current liabilities			
Employee benefit liabilities		31,982	29,405
Provisions	13	7,212	3,769
Total non-current liabilities		39,194	33,174
Total liabilities		1,217,245	965,720
NET ASSETS / EQUITY			
Accumulated Revenue and Expense		5,710,788	5,205,889
Available-for-sale Investment reserve		(2,723)	19,806
Total Net Assets / Equity		5,708,065	5,225,695

This statement should be read in conjunction with the accompanying notes to the financial statements





Financial Statements - continued....

Consolidated Statement of Cash Flows for the year ended 30 June 2020

		2020	2019
	Note	\$	\$
Cash flows from operating activities			
Cash receipts from customers		5,621,518	5,792,204
Interest received		26,527	16,201
Net GST movement		6,707	18,050
Cash paid to suppliers and employees		(4,979,629)	(4,985,073)
Net cash inflow from operating activities		675,122	841,382
Cash flows from investing activities			
Purchase of property, plant and equipment		(34,001)	(29,621)
Purchase of investments		(325,184)	(500,000)
Net cash outflow from investing activities		(359,185)	(529,621)
Net increase in cash and cash equivalents		315,937	311,761
Cash and cash equivalents at beginning of year		1,867,980	1,556,218
Cash and cash equivalents at end of year	11	2,183,917	1,867,980



This statement should be read in conjunction with the accompanying notes to the financial statements





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

1 Reporting entity

These are the financial statements of Te Rūnanga o Raukawa Inc (the "Society") and comprise the controlling entity and its controlled entities (together referred to as the "Group"). The Society is incorporated in New Zealand under the Incorporated Societies Act 1908, registered under the Charities Act 2005, and is domiciled in New Zealand. The Society is an Iwi Authority and operates in the health, social, education and community development sectors to benefit Maori and others residing in te rohe o Raukawa. The Society's corporate office is located at 51 Main Street, Otaki, New Zealand. For the purposes of complying with generally accepted accounting practice in New Zealand ("NZ GAAP"), the Group is a public benefit entity ("PBE").

2 Basis of Preparation

(a) Statement of Compliance

The financial statements have been prepared in accordance with the Charities Act 2005 and New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). The Group reports in accordance with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied.

The Group qualifies as a Tier 2 reporting entity on the basis it is not publicly accountable and does not have expenditure in excess of \$30 million.

These financial statements are authorised for issue by Te Rūnanga Whaiti on

11/09/2020

(b) Basis of Measurement

These financial statements are prepared on the historical cost basis, as modified by specific accounting policies below.



Financial Statements - continued....



(c) Functional and Presentation Currency

These financial statements are presented in New Zealand dollars (\$) which is the functional and presentation currency of the Group, rounded to the nearest dollar.

There has been no change in the functional currency of the Group during the year.

(d) Changes in accounting policies

A number of new standards, interpretations and amendments effective for the first time for periods beginning on (or after) 1 July 2019, have been adopted in these financial statements. The adoption of these new or revised standards had no material impact for the Group's consolidated financial statements.

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

The accounting policies set out in Note 4 have been applied consistently to all periods presented in the consolidated financial statements of the Group.

3 Use of Estimates and Judgements

In December 2019, a new virus, COVID-19, was detected in Wuhan, China. The virus was soon common in other countries and on 11 March 2020 the World Health Organization declared that the outbreak should be considered a pandemic.

The result of this pandemic has been a substantial reduction in economic activity throughout the world, as governments have introduced measures (such as the closure of national borders, the closure of nonessential businesses, the cancellation of public events and the imposition of restrictions on individuals) in an attempt to reduce transmission of the virus.

In late March 2020, the New Zealand Government ordered a four-week lockdown, during which nonessential businesses and organisations were not allowed to operate and individuals (other than





Financial Statements - continued....

essential workers or those undertaking essential business) were required to stay at home. As a result of the lockdown, community transmission of COVID-19 was eliminated. In late April 2020, the lockdown period ended and the New Zealand Government started gradually easing the restrictions that had been placed on businesses, organisations and individuals, although substantial restrictions remained at the border. However, as outlined more fully in Note 18, in mid-August 2020, community transmission of COVID-19 was detected in Auckland, and the New Zealand Government again placed restrictions on businesses, organisations and individuals within New Zealand.

During the initial four-week lockdown period, the Group's activities were not classed an essential service, however cultural monitoring work was able to continue during this time by the availability of working remotely. Since the end of that lockdown period, the Group has been able to fully operate, as per normal.

Although the Group has been impacted by COVID-19, the members have concluded that the Group will be able to continue operating for at least 12 months from the date of signing these financial statements. That conclusion has been reached because:

- The Group has been structured in a way that work is undertaken to a contracted outcome. Therefore all contracts in place cover the required associated expenditure. As such, if for any reason a future contract may not be approved, future expenditure will decrease as a direct result.



Notes to and forming part of the Consolidated Financial Statements *for the year ended 30 June 2020*

- The Group's primary source of income is from government and local body contracts. Major contracts cover 8 years, with the Group currently being in their third year of such contracts after reporting date. Various other contracts relate purely to employment contracts and short form agreements, where expenditure required to be incurred relates directly to these contracts being in place.

The preparation of the consolidated financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.



Financial Statements - continued....

(a) Judgements

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in the consolidated financial statements include the following:

Revenue recognition - exchange versus non-exchange revenue

Revenue must be classified as arising from either exchange or non-exchange transactions. An exchange transaction is defined as a transaction in which one entity received assets or services (or has liabilities extinguished) and directly gives approximately equal value to another entity in exchange. A non-exchange transaction is a transaction in which an entity received an asset (such as cash) but does not provide approximately equal value in return.

A judgement was made regarding the classification of revenue received by the Group. It was determined that grants (including government grants) received for the delivery of social services on behalf of the grantor be classified as exchange revenue. General grants are classified as non-exchange revenue.

(b) Estimates

There are no significant assumption or estimates made by the Group in these consolidated financial statements.

4 Significant Accounting Policies

(a) Basis of Consolidation

i. Controlled Entities





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

Controlled entities are entities controlled by the Society, being where the Society has power to govern the financial and operating policies of another entity so as to benefit from that entity's activities. The financial statements of the Group's controlled entities are included in the consolidated financial statements from the date that control commences until the date that control ceases.

Subsequent changes in a controlled entity that do not result in a loss of control are accounted for as transactions with controllers of the controlling entity in their capacity as controllers, within net assets/equity.

ii. Loss of Control of a Controlled Entity

On the loss of control, the Society derecognises the assets and liabilities of the controlled entity, any minority interest, and the other components of net assets/equity related to the controlled entity. Any surplus or deficit arising on the loss of control is recognised in surplus or deficit. If the Society retains any interest in the previously controlled entity, then such interest is measured at fair value at the date that control is lost. Subsequently, the retained interest is either accounted for as an equity-accounted associate or an available-for-sale financial asset depending on the level of influence retained.

iii. Transactions Eliminated on Consolidation

Intra-entity balances and transactions, and any unrealised income and expenses arising from intra-entity transactions, are eliminated in preparing the consolidated financial statements.

iv. Joint Ventures

Joint ventures are those entities over whose activities the Society has joint control, established by a binding agreement and requiring unanimous consent for strategic and financial operating decisions. Joint ventures are accounted for using the equity method and are recognised initially at cost, including directly attributable transaction costs. The financial statements include the Society's share of the surplus or deficit and other comprehensive revenue and expense of its joint ventures, after adjustments to align the accounting policies with those of the Society, from the date that joint control commences until the date that joint control ceases. When the Society's share of losses exceeds its interest in a joint venture, the carrying amount of the investment, including any long-term investments that form part thereof, is reduced to zero, and the recognition of further losses is discontinued except to the extent that the Society has an obligation or has made payments on behalf of the investee.

(b) Revenue

Revenue is recognised when the amount of revenue can be measured reliably, and it is probable that economic benefits will flow to the Group and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Group's revenue streams must also be met before revenue is recognised.





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

i. Revenue from Exchange Transactions

Rendering of Services

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage of completion of the transaction of the reporting date, for specifically the revenue that relates to grants received to deliver services on behalf of the granter (these include government grants). The revenue is recognised as the services are delivered to the extent that the requirements of the related contract have been met. To the extent that the requirements have not been met, amounts received are recognised as revenue in advance in the consolidated statement of financial position.

Amounts received in advance for services to be provided in future periods are recognised as revenue received in advance until such time as the service is provided.

Income from Interest and Dividends

Interest income is recognised in surplus or deficit using the effective interest method. Dividend income is recognised in surplus or deficit when the right to receive payment is established.

ii. Revenue from Non-Exchange Transactions

Non-exchange transactions are those where the Group receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return. With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity,
- and;
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.





Financial Statements - continued....

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

The following specific recognition criteria in relation to the Group's non-exchange transaction revenue streams must also be met before revenue is recognised:

Grants

The recognition of non-exchange revenue from grants depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue. Stipulations that are 'conditions' specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied. Stipulations that are 'restrictions' do not specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.



Financial Statements - continued....

(c) Employment Benefits

i. Short-term employee benefits

Short-term employee benefit liabilities are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided and that are expected to be settled wholly before 12 months after the reporting date. Short term employee benefits are measured on an undiscounted basis and expensed in the period in which employment services are provided. They will otherwise be required to be treated as long-term benefits and actuarially calculated.

ii. Long-term employee benefits

Long-term employee benefit obligations are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which settlement will be beyond 12 months of reporting date. Long-term employee benefit obligations are measured using the projected unit credit method, and discounted to their present value.

iii. Defined contribution pension plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans (including KiwiSaver) are recognised as an employee benefit expense in surplus or deficit in the periods during which services are rendered by employees.

(d) Financial Instruments

The Group recognises financial instruments when the Group becomes a party to the contractual provisions of the instrument.



Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability. The Group derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire.

The Group also derecognises financial assets and financial liabilities when there have been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the consolidated statement of financial position when, and only when, the Group has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Group classifies financial assets into the following categories: Loans and receivables and available-for-sale financial assets.

The Group classifies financial liabilities into the following category: Amortised cost.

Financial assets are initially measured at fair value, plus, for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

Financial liabilities are initially measured at fair value, plus, for those financial instruments not subsequently measured at fair value through surplus or deficit, net of directly attributable transaction costs.

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

i. Financial Assets

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Group provides money, goods or services directly to a debtor with no intention of selling the receivable. They are included in current assets, except for those with maturities greater than 12 months after balance date, which are classified as non-





Financial Statements - continued....

current assets. Loans and receivables comprise cash and cash equivalents, term deposits and receivables.





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial
Statements *for the year ended 30 June 2020*

Cash and Cash Equivalents

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of three months or less.

Term Deposits

Term Deposits comprise bank deposits with original maturities of greater than three months.

Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less any impairment losses.

Collectability of receivables is reviewed on an ongoing basis. Individual debts which are known to be uncollectable are written off. A provision for impairment of receivables is established when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered objective evidence of impairment.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The amount of the provision is recognised in surplus or deficit.

If, in a subsequent period, the amount of an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the previously recognised impairment loss is reversed and the reversal is recognised in surplus or deficit. Subsequent recoveries of amounts written off are recognised in surplus or deficit.

Available-for-Sale Financial Assets

Available-for-sale financial assets are non-derivative, principally equity, securities that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of balance date. The Group's available-for-sale financial assets comprise of shares in listed entities.

Available-for-sale financial assets are subsequently carried at fair value. Unrealised gains and losses arising from changes in the fair value of securities classified as available-for-sale are recognised in other comprehensive revenue and expense, except for foreign exchange movements on monetary assets, which are recognised in surplus or deficit. When securities classified as available-for-sale are sold or impaired, the accumulated fair value adjustments are included in surplus or deficit as gains and losses from investment securities.





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

ii. Financial liabilities

Amortised Cost Financial Liabilities

After initial measurement at fair value, financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as amortised cost comprise payables.

Payables

Payables represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. The amounts are unsecured and usually payable within 30 days of recognition.



Financial Statements - continued....

(e) Property, Plant and Equipment

i. Recognition and measurement

Items of property, plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured in accordance with the cost model, which means items are measured at cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the following:

- The cost of materials and direct labour;
- Costs directly attributable to bringing the assets to a working condition for their intended use;
- When the Group has an obligation to remove the asset or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located; and
- Capitalised borrowing costs of a qualifying asset.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements for the year ended 30 June 2020

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

ii. Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Group. Ongoing repairs and maintenance are expense as incurred.

iii. Depreciation

Depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those assets, are depreciated separately.

Depreciation is recognised in surplus or deficit over the estimated useful lives of each component of an item of property, plant and equipment. Land is not depreciated.

The depreciation rates are:

	Buildings	2.0% - 6.4% straight line 3.1% - 19.2% diminishing value
	Leasehold improvements	16.7% straight line
	Motor vehicles	30.0% diminishing value
Plant	• and equipment	7.0% - 67.0% straight line 3.1% - 50.0% diminishing value

Depreciation methods, useful lives, and residual values are reviewed at each reporting date and adjusted if appropriate.

iv. Impairment

The carrying amounts of property, plant and equipment are reviewed at each balance sheet date to determine whether there is any objective evidence of impairment. An impairment loss is recognised





Financial Statements - continued....

whenever the
recoverable
and equipment

carrying amount of an item of property, plant and equipment exceeds its amount. Impairment losses directly reduce the carrying amounts of property, plant and are recognised in surplus or deficit.

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

The recoverable amount of an item of property, plant and equipment is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value.

Impairment losses recognised in prior periods are assessed at each reporting date for any indication that the loss has decreased or not longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the item of property, plant and equipment carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

(f) Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market rates and the risks specific to the obligation.

(g) Operating Leases

Operating leases are not recognised in the consolidated statement of financial position. Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

(h) Goods and Services Tax (GST)

These financial statements have been prepared on a GST exclusive basis with the exception of payables and receivables, which are shown inclusive of GST.

(i) Taxation

Te Rūnanga o Raukawa Inc and its subsidiary Raukawa Whanau Ora Limited, are wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.



Financial Statements - continued....



Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

	2020	2019
	\$	\$
5 Revenue		
Revenue from Exchange Transactions:		
Ministry of Education	207,610	331,906
Ministry of Health / MidCentral District Health Board	1,509,680	1,448,988
Central PHO	110,912	113,294
Ministry of Social Development	2,318,710	2,021,722
Te Tihi	190,343	246,343
Te Whakahuia Manawatu Trust	89,178	155,636
Contracting Services	329,863	736,730
Other Income	14,782	31,951
	4,771,078	5,086,570
Ministry of Health	78,084	100,000
Ministry of Social Development		17,395
TeTihi	88,098	
Total Revenue from Exchange Transactions	6,040	
	415,000	515,733
Revenue from Non-Exchange Transactions:	19,589	20,396
	25,100	-
Te Puni Kokiri Contracting Services	631,911	653,524
Other Income		
Koha Received	5,402,989	5,740,094
Total Revenue from Non-Exchange Transactions		
Total Revenue		

6 Finance Income

Dividends from Available-for-Sale Investment
Interest on Term Deposits and Savings

	1,740	3,931
	100,374	105,812
	102,114	109,743

Total Revenue from Finance Income





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

		2020 \$	2019 \$
7	Expenses		
	Total expenses include:		
33,170	Depreciation		33,838
	Directors Fees	4,200	5,220
	Operating Lease Costs	243,053	247,993
	Personnel Costs Including Dispute Costs		3,582,767
	Contributions to Kiwisaver 3,543,636	93,764	91,912
	Other	1,143,933	1,068,613
Total	Expenses	5,061,756	5,030,343

8 Investment in Equity-Accounted Joint Venture

The Society holds a 50% interest in Te Waiora Partnership. All profits, losses and decision-making

	2020 \$	2019 \$
Investment in Te Waiora Partnership		
Opening Balance	211,291	106,726
Share of Surplus	61,552	104,565
Total Investment in Equity-Accounted Joint Venture	272,843	211,291

9 Investment in Subsidiaries

The Society holds 100% of the shares in Nga Rawa o Raukawa Limited (2019; 100%). Nga Rawa o Raukawa Limited is non-active and does not hold any assets or liabilities.





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

The Society
Whanau
whanau

holds 100% of the shares in Raukawa Whanau Ora Limited (2019; 100%). Raukawa Ora Limited provides social, health, and early childhood development services to within te rohe o Raukawa region.

All controlled entities have the same reporting date as the controlling entity. There are no significant restrictions regarding to the transfer of dividends, loan repayments and other funds from controlled entities.

10 Property, Plant and Equipment

	Land & Buildings	Leasehold Improvements	Motor Vehicles	Plant & Equipment	Total
Cost	\$	\$	\$	\$	\$
Balance as at 1 July 2019	828,529	39,347	33,813	329,422	1,231,111
Additions (exchange)	-	19,715	-	43,307	63,022
Disposals	-	-	-	(9,759)	(9,759)
Balance as at 30 June 2020	828,529	59,062	33,813	362,970	1,284,347

Accumulated Depreciation & Impairment

Balance as at 1 July 2019	499,756	6,166	31,740	268,526	806,188
Depreciation	5,628	9,024	622	17,897	33,171
Disposals	-	-	-	(4,058)	(4,058)





Financial Statements - continued....

Balance as at 30 June 2020	505,384	15,190	32,362	282,365	835,301
Net book value					
As at 1 July 2019					
As at 30 June 2020	328,773	33,181	2,073	60,896	424,923
	323,145	43,872	1,451	80,605	449,073

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

2020
\$

2019
\$

11 Cash and Cash Equivalents

Cash on Hand	475	475
Cash at Bank Available on Demand	2,183,442	1,565,732
Short-term Bank Deposits	-	301,773
Total cash and cash equivalents in the consolidated statement of cashflows	2,183,917	1,867,980

12 Available-for-Sale investment

Westpac Banking Corporation Shares	41,042	61,832
Total available-for-sale investment	41,042	61,832

The Group holds 2,139 shares (2019; 2,073) in Westpac Banking Corporation which is listed on the Australian Stock Exchange.

2020
\$

2019
\$

13 Provisions

Vehicle Overhaul Provision



Financial Statements - continued....

Provision at the Start of the Year	39,226	22,693
Increase to the Provision	9,228	16,533
Use of the Provision	(35,457)	
Provision at 30 June	12,997	39,226

Vehicle Overhaul Provision - Current	5,785	35,457
Vehicle Overhaul Provision - Term	7,212	3,769
	12,997	39,226

Notes to and forming part of the Consolidated Financial Statements for the year ended 30 June 2020

In accordance with the vehicle lease agreements the Group must restore vehicles to a returnable condition at the end of the lease. The cost of restoring each vehicle is dependent on the condition of the vehicle when the lease expires. The leases expire between August 2020 and April 2023.

14 Reserves Available-for-Sale Investment Reserve

Changes to the fair value and exchange differences arising on translation of investments that are classified as available-for-sale financial assets, are recognised in comprehensive revenue and expense and accumulated in a separate reserve within equity. Amounts are reclassified to surplus or deficit when the associated assets are sold or impaired.

15

Operating Lease

Non-cancellable operating lease rentals are payable as follows:

2020 \$ 2019 \$





Financial Statements - continued....

Less than one year	344,110	141,378
Between one and five years	518,846	57,644
More than five years	-	-
	862,957	199,022

The Group has entered into a number of operating leases for equipment, motor vehicles and buildings. A lease agreement for the Feilding office, utilised by Raukawa Whanau Ora Limited, was entered into in April 2018 for a period of three years.

16 Related Party Transactions

During the year there have been transactions between the following related parties:

P J Tukapua
(trading as
Ora Limited
normal

(Director of Raukawa Whanau Ora Limited) is the Director of Taitoko Limited Taitoko Designs). During the current year and prior year Raukawa Whanau contracted Taitoko Designs to provide business cards and signage on business terms and conditions.

Notes to and forming part of the Consolidated Financial Statements
for the year ended 30 June 2020

The Society incurred expenses totalling \$15,649 (2019; \$15,374) on behalf of Te Waiora Partnership, a jointly controlled entity, and were duly reimbursed for these. At balance date Te Waiora Partnership owed the Society \$1,633 (2019; \$17,144).

Key Management Personnel Remuneration

The Group classifies its key management personnel into two classes, being members of the governing body, and senior executive officers.

Members of the governing body are paid honoraria for each meeting attended during the period. Senior

executive officers are employed as employees of the Company, on normal employment terms.

Key management personnel are members of the governing body and executive employees. The aggregate remuneration of key management personnel and the number of individuals (determined on a full time equivalent basis), receiving remuneration is as follows:



Financial Statements - continued....

	2020	2020	2019	2019
	Remuneration	No. of	Remuneration	No. of
	\$	individuals	\$	individuals
Members of the governing body	4,200	5.00	5,220	6.00
Senior executive officers	674,649	6.73	551,205	5.58
	678,849	11.73	556,425	11.58

The above remuneration for senior executive officers includes contributions to defined contribution plans (contributions to Kiwisaver) of \$29,360 (2019; \$20,456).

17 Commitments and Contingencies

As part of the lease of Bath Street Raukawa Whanau Ora Limited has committed to purchasing leasehold improvements totalling \$47,127. This purchase will take place in July 2020 when the Company moves into these premises.





Financial Statements - continued....

Notes to and forming part of the Consolidated Financial Statements *for the year ended 30 June 2020*

There were no further capital commitments or contingent liabilities as at 30 June 2020 for the Group or through the Group's interest in joint ventures (2019; \$Nil).

There is a guarantee in place from Te Rūnanga o Raukawa Inc to Raukawa Whanau Ora Limited dated October 2016 and is limited to \$120,000.

18 Events after Balance Date

In mid-August 2020, community transmission of COVID-19 was detected in Auckland. As a result, the New Zealand Government placed:

In addition, travel between Auckland and the rest of New Zealand was severely limited.

On the 31 August some of the restrictions eased however the country is still in level 2 with restrictions still in place on public gatherings, with non-essential businesses and organisations allowed to open their premises to customers only if they could maintain social distancing.

These further restrictions have not had a significant affect on the groups ability to operate.

- Auckland into lockdown, with non-essential businesses and organisations not allowed to open their premises to the public and permitted to operate only if they could do so in a contactless manner.
- Restrictions on public gatherings for the remainder of New Zealand, with non-essential businesses and organisations allowed to open their premises to customers only if they could maintain social distancing.





Auditor's Report



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INDEPENDENT AUDITOR'S REPORT To the Members of Te Rūnanga O Raukawa Incorporated

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Te Rūnanga O Raukawa Incorporated ("the entity") and its subsidiaries (together, "the Group"), which comprise the consolidated statement of financial position as at 30 June 2020 and the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets/equity and consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 30 June 2020, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit 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 Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) 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 entity or any of its subsidiaries.

Te Rūnanga Whaiti Responsibilities for the Consolidated Financial Statements

Te Rūnanga Whaiti is responsible on behalf of the Group for the preparation and fair presentation of the consolidated financial statements in accordance with PBE Standards RDR, and for such internal control as Te Rūnanga Whaiti determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, Te Rūnanga Whaiti are responsible on behalf of the Group for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Te Rūnanga Whaiti either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



Auditor's Report



BDO CENTRAL (NI)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these consolidated financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at: <https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-7/>.

This description forms part of our auditor's report.

Who we Report to

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

BDO Central (NI)

BDO Central (NI)
Palmerston North
New Zealand
11 September 2020



te rūnanga o
RAUKAWA