

Updated 14 September 2015

OPTIONAL TEMPLATE FOR APPLYING PUBLIC BENEFIT ENTITY SIMPLE FORMAT REPORTING – ACCRUAL (NOT-FOR-PROFIT)

STEP ONE - BASIC INFORMATION

Please complete the following information for your entity, this will then flow into the Performance Report.

Full name of organisation

Ngati Rehua - Ngatiwai ki Aotea Trust Board

For the year ended

31 March 2018

This workbook contains a number of formulae and other features designed to make its completion as easy as possible. To avoid inadvertent overwriting of this functionality, the workbooks have been password protected. The password is noted below, so that entities that wish to modify the workbook can do so. However, it is recommended that extreme care be taken if any modification is undertaken.

PASSWORD : xrb (Note password is case-sensitive)

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Performance Report

For the year ended
31 March 2018

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[If the entity has an Independent Auditors Report or Independent Review Report - add this to your contents and attach to the Performance Report]

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
31 March 2018

Legal Name of Entity:*	Ngati Rehua - Ngatiwai ki Aotea Trust Board
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Other Name of Entity (if any):	
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Type of Entity and Legal Basis (if any):*	Registered Charity
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Registration Number:	CC39230
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Entity's Purpose or Mission: * Ngati Rehua - Ngatiwai ki Aotea Trust Board has the general object of undertaking the trusteeship and administration of lands, properties, shares, businesses or any other interests vested in the Trust Board.

Entity Structure: *

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
31 March 2018

Main Sources of the Entity's Cash and Resources: *

Income from services provided

Main Methods Used by the Entity to Raise Funds: *

Services provided

Entity's Reliance on Volunteers and Donated Goods or Services: *

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
31 March 2018

Additional Information:*

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Contact details

Physical Address:	112 Muir Ave, Mangere Bridge, Auckland 2022
Postal Address:	PO Box 59119, Mangere Bridge, Auckland 2151
Phone/Fax:	022-6073482
Email/Website:	chair@ngatirehua.com / www.ngatirehua.com
	
	

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended
31 March 2018

Description of the Entity's Outcomes*:

Ngati Rehua - Ngatiwai ki Aotea Trust Board will focus on addressing these challenges and work towards realising our aspirations over the next five years. Achieve financial sustainability and realise our economic aspirations; Ensure strong and consistent board leadership and management; Build capacity to be nimble and responsive to demands; Develop strategic relationships and networks with those who support our values; Adopt technologies to ensure our hapu is informed, up-to-date and connected; Foster understanding of the values of kokoe koaukoaukokoe; Grow our language, our customs and our identity; Inspire and nurture our children and our young people to be socially responsible leaders; Strengthen the reputation and brand of Ngati Rehua - Ngatiwai ki Aotea to create opportunities for growth; Increase our hapu development by actively addressing the challenge of "everyone has a part to play and something to share".

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Budget	Actual*
	This Year	This Year	Last Year

Additional Output Measures:

Additional Information:

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended

31 March 2018

	Note	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Revenue				
Donations, fundraising and other similar revenue*				
Fees, subscriptions and other revenue from members*				
Revenue from providing goods or services*				
Department of Conservation	1	89,497		19,346
Ministry of Justice - Treaty Settlement Office	1	21,562		150,481
Auckland Council/Projects	1	51,752		98,842
Interest, dividends and other investment revenue*	1	-		2,774
Other revenue	1	451		402
Total Revenue*		163,262	-	271,845
Expenses				
Expenses related to public fundraising*				
Volunteer and employee related costs*				
Costs related to providing goods or services*				
Project Expenses	2	101,571		106,729
Treaty Expense	2	-		80,355
Treaty Admin	2	-		20,830
Treaty Research & Consultation	2	-		17,543
Grants and donations made*				
Other expenses				
Advertising	2	132		-
Admin & Board Expenses	2	3,309		3,779
Admin Support	2	8,900		-
Audit Fees	2	457		1,500
Bank fees	2	86		8
Communications, Advertising, Website	2	22		15,799
Ird Penalties & Interest	2			414
Legal Fees	2	87,048		104,426
Office Supplies	2	46		109
Rent	2	1,168		1,200
Subscriptions	2	990		660
Telephone	2	676		1,719
Trust, Stakeholders Representation Expenses	2	472		5,377
Mileage	2			296
Travel	2	344		-
Depreciation	2	653		1,307
Total Expenses*		205,874	-	362,051
Surplus/(Deficit) for the Year*		(42,612)	-	(90,206)

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at

31 March 2018

	Note	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Assets				
Current Assets				
Bank accounts and cash*	3	24,010		102,712
Debtors and prepayments*	3	61,280		13,451
Interest Accrued	3	-		1,149
RWT	3	272		272
Inventory*				-
GST Refund Due	3	4,066		26,710
Total Current Assets		89,628	-	144,294
Non-Current Assets				
Property, plant and equipment*	3	623		1,276
Investments*				-
Other non-current assets				-
Total Non-Current Assets		623	-	1,276
Total Assets*		90,251	-	145,570
Liabilities				
Current Liabilities				
Bank overdraft*				
Creditors and accrued expenses*	3	91,444		104,151
Employee costs payable*				
Unused donations and grants with conditions*				
GST Payable				
Total Current Liabilities		91,444	-	104,151
Non-Current Liabilities				
Loans*				
Other non-current liabilities				
Total Non-Current liabilities		-	-	-
Total Liabilities*		91,444	-	104,151
Total Assets less Total Liabilities (Net Assets)*		(1,193)	-	41,419
Accumulated Funds				
Capital contributed by owners or members*		-		-
Accumulated surpluses or (deficits)*		(1,193)		41,419
Reserves*		-		-
Total Accumulated Funds*		(1,193)	-	41,419

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
31 March 2018

	Actual*	Budget	Actual*
	This Year	This Year	Last Year
	\$	\$	\$
Cash Flows from Operating Activities*			
Cash was received from:			
Donations, fundraising and other similar receipts*			-
Fees, subscriptions and other receipts from members*			-
Receipts from providing goods or services*			-
Department of Conservation	38,681		55,717
Ministry of Justice - Treaty Settlement Office	21,562		150,481
Auckland Council/Projects	56,350		112,238
Other revenue	451		402
Interest, dividends and other investment receipts*	1,149		2,774
GST outputs	45,156		42,146
Cash was applied to:			
Payments to suppliers and employees*	212,740		315,662
Donations or grants paid*			
GST inputs	29,311		38,952
Net Cash Flows from Operating Activities*	(78,702)	-	9,144
Cash flows from Investing and Financing Activities*			
Cash was received from:			
Receipts from the sale of property, plant and equipment*	-		-
Receipts from the sale of investments*	-		-
Proceeds from loans borrowed from other parties*	-		-
Capital contributed from owners or members*	-		-
Cash was applied to:			
Payments to acquire property, plant and equipment*			-
Payments to purchase investments*	-		-
Repayments of loans borrowed from other parties*	-		-
Capital repaid to owners or members*	-		-
Net Cash Flows from Investing and Financing Activities*	-	-	-
Net Increase / (Decrease) in Cash*	(78,702)	-	9,144
Opening Cash*	102,712		93,568
Closing Cash*	24,010	-	102,712
This is represented by:			
Bank Accounts and Cash*	24,010	-	102,712

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Statement of Accounting Policies

"How did we do our accounting?"

**For the year ended
31 March 2018**

Basis of Preparation*

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

Goods and Services Tax (GST)*

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Ngati Rehua - Ngatiwai ki Aotea Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

[Name of Specific Accounting Policy]*

[Name of Specific Accounting Policy]*

Tier 2 PBE Accounting Standards Applied (if any)*

Changes in Accounting Policies*

There have been no changes in accounting policies during the financial year (last year - nil)

Ngati Rehua - Ngatiwai ki Aotea Trust Board
Notes to the Performance Report
For the year ended
31 March 2018

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Fundraising revenue			
	Total	-	-

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue			
	Total	-	-

Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members			
	Total	-	-

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Revenue from contracts for services with local govt	51,752	98,842
	Revenue from contracts for services with central govt	89,497	19,346
	Revenue from Office of Treaty Settlement	21,562	150,481
	Total	162,811	268,669

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	-	2,774
	Total	-	2,774

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Notes to the Performance Report

For the year ended
31 March 2018

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising			
	Total		-

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs			
	Total		-

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Direct costs relating to service delivery	101,571	225,457
	Administration and overhead costs	103,649	135,287
Total		205,220	360,744

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made			
	Total		-

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	653	1,307
Total		653	1,307

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Notes to the Performance Report

For the year ended
31 March 2018

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque account balance - 00	2,440	731
	Cheque account balance - 01	-	25,180
	Cheque account balance - 02	5,712	2,579
	Savings account balance - 03	1,258	21,355
	Cheque account balance - 04	143	141
	Cheque account balance - 05	9,799	31,577
	Cheque account balance - 06	4,658	21,149
	Total		24,010

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	61,280	13,451
	Other receivables	-	1,149
	RWT	272	272
	GST Receivable	4,066	26,710
	Total		65,618

Asset Item	Analysis	This Year \$	Last Year \$
Inventory			
	Total		-

Asset Item	Analysis	This Year \$	Last Year \$
Other current assets			
	Total		-

Asset Item	Analysis	This Year \$	Last Year \$
Investments			
	Total		-

Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets	Equipment	623	1,276
	Total		623

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Notes to the Performance Report

For the year ended
31 March 2018

Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	91,444	96,652
Total		91,444	96,652

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable			
Total		-	-

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income in Advance - DOC	-	7,500
Total		-	7,500

Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities			
Total		-	-

Liability Item	Analysis	This Year \$	Last Year \$
Loans			
Total		-	-

Liability Item	Analysis	This Year \$	Last Year \$
Other non-current liabilities			
Total		-	-

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Notes to the Performance Report

For the year ended
31 March 2018

Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-				-
Motor Vehicles*	-				-
Furniture and fixtures*	-				-
Office equipment*	417			209	208
Computers (including software)*	859			444	415
Machinery*	-				-
Heritage assets	-				-
Total	1,276	-	-	653	623

PPE7 - PPE8	
Current Valuation*	Source and Date of Valuation*

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-				-
Motor Vehicles*	-				-
Furniture and fixtures*	-				-
Office equipment*	803			386	417
Computers (including software)*	1,780			921	859
Machinery*	-				-
Heritage assets	-				-
Total	2,583	-	-	1,307	1,276

Significant Donated Assets Recorded - Source and Date of Valuation*	

Significant Donated Assets - Not Recorded*	

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Notes to the Performance Report

For the year ended
31 March 2018

Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	41,419	-	41,419
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		(42,612)		(42,612)
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	(1,193)	-	(1,193)

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	131,625		131,625
Capital contributed by owners or members*				-
Capital returned to owners or members*				-
Surplus/(Deficit)*		(90,206)		(90,206)
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	41,419	-	41,419

Breakdown of Reserves		Actual*	Actual*
Name*	Nature and Purpose*	This Year	Last Year
		\$	\$
	Total	-	-

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Notes to the Performance Report

For the year ended
31 March 2018

Note 6 : Commitments and Contingencies

Commitment*	Explanation and Timing*	At balance date	At balance date
		This Year*	Last Year*
		\$	\$
Commitments to lease or rent assets*			
Commitment to purchase property, plant and equipment*			
Commitments to provide loans or grants*			

OR (Delete one not applicable to the entity)

Commitments

There are no commitments as at balance date (Last Year - nil)

Contingency*	Explanation*	At balance date	At balance date
		This Year*	Last Year*
		\$	\$
Contingent liability*			
Guarantees provided*			

OR (Delete one not applicable to the entity)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Notes to the Performance Report

For the year ended
31 March 2018

Notes 7-12

Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability*

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*

Goods or Services Provided to the Entity in Kind*

Description*	Amount*

Assets Used as Security for Liabilities*

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*

Note 8: Assets Held on Behalf of Others*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*

Note 9: Related Party Transactions*

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year	Last Year	This Year	Last Year
		\$ Value of Transactions*	\$ Value of Transactions*	\$ Amount Outstanding*	\$ Amount Outstanding*
Nicola MacDonald - Chairperson	Cash payments:	67,037	91,304		
Rodney Ngawaka	Cash payments:	-	1,351		
Catherine Munro	Cash payments:	550	4,352		
Ngaire Pera - Secretary/Treasurer	Cash payments:	13,731	2,000		
Yvonne Wiki	Cash payments:	-	619		

Ngati Rehua - Ngatiwai ki Aotea Trust Board

Notes to the Performance Report

For the year ended
31 March 2018

Notes 7-12

Note 10: Events After the Balance Date*

This Year

Nature of Event*	Estimate of Financial Effect*	Effect, if any on the entity's ability to continue operating*

OR (Delete one not applicable to the entity)

Events After the Balance Date:

Currently there is a court action regarding the election of trustees. On 27/11/17 the court has appointed three interim trustees to deal with any administrative or day-to-day issues but not any major decisions affecting the future of the Trust.

Subsequently the Maori Trustee was appointed to ensure the beneficiary register was updated so as to hold an election. The interim Maori Trustee's term ended on 18/7/18.

On 4/07/18 the High Court awarded the defendant Trust \$21,631 in court and disbursement costs on account of actions taken by the plaintiff / Motairehe Whanga Te Uri O Rangihokaia Ko Ngatiwai Ki Aotea Incorporated.

On 18/12/18 the High Court ordered the appointment of four interim trustees until 30/6/20, in addition, an independent interim chairperson was appointed until 30/6/20. The principle functions of the interim chair and trustees are to facilitate the beneficiary registration process and hold trustee elections as soon as possible, at which time the interim chair and trustees roles will cease.

Note 11: Ability to Continue Operating*

Note 12: Correction of Errors*

Additional Information - Treaty Settlement Negotiations - Post balance date event

Ngati Rehua-Ngatiwai ki Aotea are engaged in treaty settlement negotiations for and on behalf of Ngati Rehua-Ngatiwai ki Aotea. As part of Crown requirements the Trust will establish a post settlement governance entity (PSGE) before settlement occurs.

NGATI REHUA - NGATIWAI KI AOTEA TRUST
SERVICE PERFORMANCE REPORT 31 MARCH 2018

CONTRACT/PROJECT NAME	OUTPUTS	OUTCOMES
Bring Back Kokako Project	Due to unexpected passing of project coordinator Trust Chair has overseen the delivery of the contract	We have competent skilled workers in the field and have employed our whanau members on the island to lead this kaupapa.
	Lead field worker supported with additional training in cultural translocations	Aotea is the only island where Kokako are naturally occurring
	Feasibility report completed and guides work.	Working towards a highly skilled and motivated kaitiaki roopu
	Cultural Advisory group meets regularly.	who will increase local community awareness
	Hut and data resources purchased for stage 3.	Operation Plan developed and implemented.
	Storage set up for monitoring equipment	Developed a partnership programme with iwi who have kokako sanctuaries and have established a training programme to upskill our whanau who are contracted as field workers in this project.
	Seeking advise for monitoring system	
	Community hui held with Taumata kaumaatua and stakeholders.	
	BBK final stage of the project ready for completion	
DoC Concessions	Responded to 35 application consents inclusive of RMA stage 1; stage 2 and stage 3.	Responded to all matters
Co Management Plan on Hauturu	Submitted into the CMP development	Completed
	Included NRNWKA aspirations and goals into the CMP	
Aotea Conservation Park Advisory Committee	Attended all meetings	4 Ngati Rehua - Ngatiwai ki Aotea members appointed.
Great Barrier Local Board	Attend all meetings where matters of interest or concern arise	Provide advice, input and feedback to the local plan
DoC - Restore Rakitu	Supported DoC to implement the pest eradication programme on Rakitu. Lead and supported	Rahui laid down with Taumata Kaumaatua over Rakitu. Pest eradication
	Attending all meetings.	Actioned all applications
Rahui - Kauri Dieback	Rahui laid down at Okura with Ngati Manuhiri and Te Kawerau a Maki	Okura Forest closed due to Kauri Dieback.
Auckland Council Resource Consent applications	Received all applications and prepared for feedback and concerns	Responded to all matters
Hauraki Gulf Forum	Attended all meetings	Responded to all matters
IMSB	Receive information and respond on matters of concern / interest through IMSB rep	Ngati Rehua has a presence at the IMSB.
Mana Whenua Kaitiaki Forum	Attended all meetings	Responded to all matters
Panuku Forum	Panuku Development manage, develop and sell property on behalf of Auckland Council and it's CCO's. The 19 Mana Whenua within the Auckland Council Region are involved with decision making on many projects and ensure that our Maori Tikanga is always kept.	Ongoing
Panuku Development Mana Whenua	Panuku Mana Whenua Governance hold two monthly hui that covers new projects in the pipeline that Panuku and Auckland Council present to and give Mana Whenua the opportunity to participate and engage in these projects via Governance Workshops and Project Working Groups (PWG).	Ongoing
Panuku Mana Whenua Governance	Project Work Groups (PWG) are formed at an operational level to engage and work collectively with Panuku Project Teams, once projects have been agreed on from the Governance Hui.	Ongoing
Wynyard Employment and Skills Hub PWG	The Waterfront Planning key objective is to support the many project developments across the Waterfront.	Work in progress
Waterfront Planning PWG	Mana Whenua are also charged with the development and writing up of Charters and Narratives for each project that helps to maintain the Tikanga of the Whenua me nga Tangata.	Ongoing
	Several building redevelopment projects have been carried out in the Quarter Deck Precinct that Mana Whenua have had their input into.	The right of Naming of Streets in the area, Contributing of Arts ideas for new buildings etc.

NGATI REHUA - NGATIWAI KI AOTEA TRUST
SERVICE PERFORMANCE REPORT 31 MARCH 2018

Wynyard Quarter HLLP (High Level Project Plan) – Kaitiaki PWG	Panuku and Mana Whenua have worked together and also disagreed, on the restoration and maintenance project of several deteriorating pile mooring areas within the waterfront.	Placement of new Dolphins within the Cruise Line Wharfs. Looking at how these new implementations affect our Moana and rights as Mana Whenua.
Waterfront Pile Mooring PWG	Mana Whenua Work Project Group who assist with the development and decision-making of high quality walking and cycling connections to SkyPath from Curran Street and Westhaven Drive and the Harbour Bridge Park, along with other interested parties, including Auckland Council, Auckland Transport, NZTA and Panuku Development Auckland.	Ongoing
Curran Street / Westhaven Drive Upgrade.	Panuku and Mana Whenua worked collaboratively to enable the vision for Henderson and to contribute to the actions and key moves identified within the Henderson-Massey Local Board Plan 2014, The Henderson Implementation Plan 2014 and more recently the Henderson Value Proposition 2016. Mana whenua have been engaged at an early stage with this project and through this process ensure that the key natural resource features within the area of the Opanuku and Oratia streams that flow through the project area, are maintained to a high level. Both streams hold significance to mana whenua of Te Kawerau a Maki, our close whanaunga which we tautoko.	Ongoing
Unlock Henderson HLPP	This project Involves a general programme that has been looking at ways to improve the water quality at St Marys Bay and the project that has been proposed as a result of this work. To progress the project further, Mana Whenua are involved in a Project Working Group to work specifically with on this project as it progresses to a more detailed stage. This project is still in progress.	Ongoing
St Marys	The Otahuhu Portage Project works with the historical information pertaining to the Ōtāhuhu area, particularly in relation to the pathways tūpuna Māori established across this narrowest of pieces of the fish of Maui. tional histories. The Portage Project (the Project) presents a rich opportunity for Auckland Council to work in partnership with Mana Whenua, the Ōtāhuhu community and key stakeholders to develop a iconic Project for Ōtāhuhu and for Tāmaki Makaurau. As a standalone work programme set within the broader Ōtāhuhu Spatial Priority Area frame, the Project has clear potential to deliver outstanding cultural, heritage, environmental and social benefits.	Ongoing
Otahuhu Portage	Signed a further one year contract to look at improving the identification mapping and protection of sites and places of cultural and historical importance to Maori and supporting research for the purposes of a proposed plan change to Auckland Unitary Plan.	Developed three iwi stories to be promoted across Auckland alongside Mana Wehnuu. Wrote and submitted a cultural impact assessment for koiwi discovery on Aotea
Maori Cultural Heritage Project	Developed sign post located at Waipareria (Claris), describing our historical stories of this particular area	Ongoing
Auckland Transport	Attend all meetings	Completed
Auckland Council Capacity Contract	Attended 10 Mana Whenua governance meetings	Completed
	Attended 8 Mana Whenua Kaitiaki Forum meetings	Completed
	Provided resource and administration management to council	Completed
	Participated in development of AT Iwi engagement agreement	Completed
Auckland Transport	Attended Transport workshops to contribute in review of renewal of roads on Motu Aotea	Completed
	Attended Mana Whenua forums and workshops to provide advice and guidance as one of 19 Mana whenua.	Completed

**NGATI REHUA - NGATIWAI KI AOTEA TRUST
SERVICE PERFORMANCE REPORT 31 MARCH 2018**

Watercare Services	Attended Mana Whenua forums and workshops to provide advice and guidance as one of 19 Mana whenua.	Completed
Walking Festival	Website design and development	Ongoing
	Promotion and marketing	Completed
Treaty Settlement	Responding to treaty matters as these arise	Timely responses received from Ngati Rehua
High Court Litigation	Received and responded to litigation application from the Motairehe whanga te uri o Rangihokaia ko Ngatiwai ki Aotea Incorporation.	Judgment awarded in favour of Nicola MacDonald; Kris MacDonald and the Trust and costs awarded of 21,637.57
	Received and responded to litigation application from Ngati Rehua - Ngatiwai ki Aotea individuals	Case is currently before the High Court.
Maori Land Court Litigation	Received and responded to litigation from Erana Baynes.	Judgement awarded in favor of the trustees Nicola MacDonald; Catherine Munro; Yvonne Wiki; Rodney Ngawaka; Kris MacDonald and Trust and costs awarded of 7k.
Marine Area Coastal Association MACA	Submission developed and legal counsel appointed.	Prepared evidence completed.

**INDEPENDENT AUDITOR'S REPORT
TO THE BENEFICIARIES OF NGATI REHUA NGATIWAI**

Report on the Performance Report

Opinion

I have audited the performance report of Ngati Rehua Ngatiwai, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cashflows for the year ended 31 March 2018, the statement of financial position as at 31 March 2018 and other explanatory information.

In my opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year ended 31 March 2018;
 - the service performance for the year then ended; and
 - the financial position of Ngati Rehua Ngatiwai as at 31 March 2018, and its financial performance, and cashflows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

I conducted my audit of the financial performance, statement of financial position, statement of cashflows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised), Assurance Engagements, Other than Audits or Reviews of Historical Financial Information ("ISAE (NZ) 3000 (Revised)"). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of my report. I am independent of the Ngati Rehua Ngatiwai in accordance with Professional and Ethical Standard 1 (Revised), Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity as auditor I have no relationship with, or interests in, Ngati Rehua Ngatiwai.

Other Information

The Trustees are responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the annual report, but does not include the performance report and my auditor's report thereon.

My opinion on the performance report does not cover the other information and I do not express any form of audit opinion or assurance conclusion thereon.

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

INDEPENDENT AUDITOR'S REPORT TO THE BENEFICIARIES OF NGATI REHUA NGATIWAI

If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service
- b) the preparation and fair presentation of the performance report on behalf of the Ngati Rehua Ngatiwai which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cashflows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and

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

In preparing the performance report, the Trustees are responsible on behalf of Ngati Rehua Ngatiwai for assessing Ngati Rehua Ngatiwai's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate Ngati Rehua Ngatiwai or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

My objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.

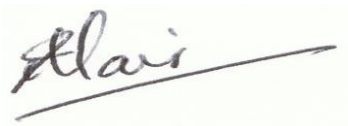
**INDEPENDENT AUDITOR'S REPORT
TO THE BENEFICIARIES OF NGATI REHUA NGATIWAI**

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Ngati Rehua Ngatiwai's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Ngati Rehua Ngatiwai to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

I communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Who I Report to

This report is made solely to Ngati Rehua Ngatiwai's beneficiaries as a body. My audit work has been undertaken so that I might state those matters which I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Ngati Rehua Ngatiwai and Ngati Rehua Ngatiwai's beneficiaries, as a body, for my audit work, for this report or for the opinions I have formed.



James K Nair
Chartered Accountant
WHANGAREI

Date: 15-03-19