



Te Kōhaka o Tūhaitara Trust

ANNUAL REPORT: TO 30 JUNE 2021



Front cover photo: Pa harakeke container mural

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CHAIRPERSON REPORT

Tēnā koutou katoa

It is my great pleasure to present the 2020/21 Annual Report.

Firstly, I would like to thank the Trust Settlers, Waimakariri District Council and Te Rūnanga o Ngāi Tahu, for their continued support and commitment to the work being carried out by the Trust.

This year we farewelled our long time Secretary Karen Friedauer who has retired after carrying out this role since the inception of the Trust. Additionally, we farewelled both Meredith and Christina in January, as they headed off to complete the University of Canterbury post graduate diploma in Teaching and to take up employment with the Department of Conservation, respectively. We wish them all well for their future and have been most fortunate to have had their dedicated services.

In return we welcomed Adele Jackson as the new Ranger Education and Visitor Services and Kay Rabe in the Secretary role.

I would also like to acknowledge the contributions of our project partners and volunteers, who represent the broad diversity of New Zealand, which has meant another successful year and step closer to realising the vision of restoring Tūhaitara Coastal Park. Without singling out anyone, it would be remiss to not mention the support received by the Department of Corrections teams with Cookie and Rob to the fore and visits by the Lead Service Manager and Chief Executive.

It would be fair to say that this year has been most challenging with the ongoing impact of the Covid epidemic. However, we have been fortunate when compared to other areas of Aotearoa New Zealand.

Our key successes this year involved our continued growth and engagement with schools and education providers, completing our 50th functioning Biota Node, a very successful open day which included the completion of our mural project, acknowledging whakapapa and mana whenua, well attended events including our Matariki walks and invaluable support at our limited planting days. We also continued to progress the Transect and dune restoration projects being completed in conjunction with the NZ Coastal restoration Trust.

January saw a significant fire at The Pines Beach Wetland. While this was distressing for our neighbours, the upside has been the exposure to the significant wetland values, now visible with the destruction of the exotic weed scrub.

Off site we supported the Kaiapoi Pa Trustees, Wairewa Runanga and are working closely with Waimakariri District Council on bringing the proposed Kaiapoi Mahinga Kai project to fruition.

Our General Manager, Greg Byrnes has been instrumental in these successes in the development within the park and within our wider community. We are very appreciative of his ongoing commitment and passion for the Trust's work.

Finally, I would like to thank my fellow Trustees for their work and commitment to the Trust during the year. We all look forward to another exciting year ahead.



Catherine McMillan

CHAIRPERSON

TRUSTEES AND STAFF



Trustees: (left to right)

Attendance: 12 meetings including
Zoom during Covid lockdown

R Anglem

A Rigby

A Blackie

C McMillan: Chairperson

J Hullen: Deputy Chairperson

N Tirikatene –Nash (Absent)

PARKLANDS



Independent Auditor's Report

To the readers of Te Kōhaka o Tūhaitara Trust's financial statements and performance information for the year ended 30 June 2021

The Auditor-General is the auditor of Te Kōhaka o Tūhaitara Trust (the Trust). The Auditor-General has appointed me, Yvonne Yang, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and performance information of the Trust on his behalf.

Opinion

We have audited:

- the financial statements of the Trust on pages 11 to 24, that comprise the statement of financial position as at 30 June 2021, the statement of comprehensive revenue and expense, statement of movements in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the performance information of the Trust on pages 30 to 37.

In our opinion:

- the financial statements of the Trust on pages 11 to 24:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standards.
- the performance information of the Trust on pages 30 to 37 presents fairly, in all material respects, the Trust's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Trust's objectives for the year ended 30 June 2021.

Our audit was completed late

Our audit was completed on 26 May 2022. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by section 67(5) of the Local

Government Act 2002. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Trustees and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Trustees for the financial statements and the performance information

The Trustees are responsible on behalf of the Trust for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Trustees are also responsible for preparing the performance information for the Trust.

The Trustees are responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Trustees are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Trustees intends to liquidate the Trust or to cease operations or have no realistic alternative but to do so.

The Trustees' responsibilities arise from the Local Government Act 2002.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, 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 carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- We evaluate the appropriateness of the reported performance information within the Trust's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included on pages 2 to 5, 10, 25 to 29 and 38 to 46 but does not include the financial statements and the performance information, and our auditor's report thereon.

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

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Trust in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Trust.

A handwritten signature in blue ink, appearing to read 'Yvonne Yang'.

Yvonne Yang
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand

Te Kōhaka o Tūhaitara Trust

Entity information for the year ended 30 June 2021

Legal Name:

Te Kōhaka o Tūhaitara Trust (the Trust)

Type of entity and legal basis

Te Kōhaka o Tūhaitara Trust is a Trust established to manage and administer the Recreation Reserve contained in the deed of interest of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. The Trust is jointly governed by Te Rūnanga o Ngāi Tahu and the Waimakariri District Council and is a Council Controlled Organisation as defined under section 6 of the Local Government Act 2002.

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission. The Trust is exempt from income tax under the Charities Act 2005.

Objective:

The objective of the Trust is to manage and administer the reserves under a management plan in accordance with the Trust Deed for so long as the Reserve is classified as a recreation reserve pursuant to the Reserves Act 1977.

Trustees:

The Trust comprises a Board of 6 Trustees who oversee the governance of the trust, a General Manager who is responsible for the day-to-day operations and reporting to the Trust. Three of the Trustees are appointed by the Waimakariri District Council and three by Te Rūnanga o Ngāi Tahu.

Main sources of the Trust's cash and resources:

Operating grants received from the Waimakariri District Council, project grants from Te Rūnanga o Ngāi Tahu and non government agencies are the primary sources of funding to the Trust.

Outputs:

Refer to the statement of service performance

Further information can be found in the statement of accounting policies

Statement of Comprehensive Revenue and Expense

Te Kōhaka o Tūhaitara Trust

For the year ended 30 June 2021

| Account | Note | 2021 | Full year Jun-20 |
|--|------|------------------|---------------------|
| Trading Income | | | |
| Donations | | 3,780 | 510 |
| Grants Funding from Governmental Organisations | 1 | 42,676 | 42,447 |
| Grants Funding from Governmental Organisations for the | | | |
| Delivery of Goods or Services | 2 | 177,667 | 205,709 |
| Grants Funding from Non-Governmental Organisations | 2 | 125,674 | 66,075 |
| Lease Rental | | 33,939 | 35,110 |
| Rates Revenue | | 6,874 | 10,765 |
| Sales | | 35 | 122 |
| Interest Income | | 1,775 | 2,991 |
| Other Revenue | | 8,817 | 6,696 |
| Vested Assets | 3 | 3,949 | - |
| Total Trading Income | | 405,185 | 370,425 |
| Total Revenue | | 405,185 | 370,425 |
| Operating Expenses | | | |
| Advertising | | 705 | 850 |
| Audit Fees | 5 | 7,894 | 7,665 |
| Bank Fees | | 220 | 280 |
| Biota Nodes | | 1,045 | 11,683 |
| Boardwalk, Cycle Way and Tutaepatu Lagoon Expenses | | 19,793 | 49,346 |
| Conservation Management Area Maintenance | | 8,170 | 989 |
| Cultural Education Programme | | 5,376 | 2,128 |
| Depreciation | 6 | 57,430 | 58,662 |
| Forest Expenses | | 23 | - |
| Functions and Community Events | | 1,252 | 1,428 |
| General Expenses | | 1,861 | 3,166 |
| Insurance | | 7,253 | 4,652 |
| Interest Expense | | 1,400 | 2,644 |
| Kaiapoi Pa Maintenance | | 2,449 | 950 |
| Legal expenses | | 1,879 | - |
| Light, Power, Heating | | 1,238 | 1,387 |
| Motor Vehicle Expenses | | 11,127 | 11,529 |
| Native Forest Regeneration | | 26,007 | 10,657 |
| Office and Ground Maintenance | | 18 | - |
| Office Expenses | | 997 | 1,704 |
| Other Employment Costs | 4 | 3,395 | 3,755 |
| Park Services Maintenance | | 10,657 | 9,480 |
| Pines Beach Wetlands | | 1,304 | 12,098 |
| Printing and Stationery | | - | 1,059 |
| Provision for Doubtful Debt | | 403 | - |
| Ranger/Security Services | | 1,070 | 1,138 |
| Rates Expenditure | | 6,874 | 10,766 |
| Repairs and Maintenance | | 4,098 | 1,856 |
| Salaries | 4 | 185,175 | 185,104 |
| Subscriptions | | 1,515 | 478 |
| Telephone & Internet | | 2,839 | 2,784 |
| Trail Maintenance | | 25,935 | 3,172 |
| Loss on disposal of asset | | - | 197 |
| Total Expenses | | 399,404 | 401,606 |
| Surplus / (Deficit) after tax | | 5,781 | (31,181) |
| Gain (Loss) on asset revaluation | | 1,910,386 | - |
| Total comprehensive revenue and expense | | 1,916,167 | (31,181) |

Movements in Equity

Te Kōhaka o Tūhaitara Trust
For the year ended 30 June 2021

| Account | June 21 | June 2020 |
|---|------------------|------------------|
| Equity | | |
| Opening Balance | 6,766,196 | 6,797,377 |
| Net Surplus/(Deficit) for the year | 5,781 | (31,181) |
| Other comprehensive revenue and expense | 1,910,386 | |
| Total Comprehensive revenue and expense | 1,916,167 | (31,181) |
| Total Equity at End of Year | 8,682,364 | 6,766,196 |

Statement of Financial Position

Te Kōhaka o Tūhaitara Trust
As at 30 June 2021

| Account | Notes | 30 Jun 2021 | 30-Jun-20 |
|--------------------------------------|-------|------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cheque Account | 7 | 76,194 | 27,036 |
| Debtors and prepayments | 8 | 15,201 | 13,873 |
| Investments | 9 | 100,236 | 114,005 |
| Total Current Assets | | 191,631 | 154,914 |
| Fixed assets | 6 | 8,584,131 | 6,678,752 |
| Intangible Assets | | 27,478 | 27,478 |
| Total Assets | | 8,803,240 | 6,861,144 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 10 | 64,875 | 34,572 |
| Employee costs payable | 11 | 12,125 | 14,109 |
| GST | | 7,066 | 48 |
| Loan - Current | 13 | 14,894 | 14,464 |
| Revenue in Advance | 12 | 8,247 | 3,133 |
| Total Current Liabilities | | 107,207 | 66,326 |
| Non-current Liabilities | | | |
| Loan - Non-current | 13 | 13,669 | 28,622 |
| Total Non-current Liabilities | | 13,669 | 28,622 |
| Total Liabilities | | 120,876 | 94,948 |
| Net Assets | | 8,682,364 | 6,766,196 |
| Equity | | | |
| Current Year Earnings | | 5,781 | (31,181) |
| Retained Earnings | | 3,535,452 | 3,566,633 |
| Revaluation Reserve | | 5,141,130 | 3,230,744 |
| Total Equity | | 8,682,364 | 6,766,196 |

Signed
Te Kōhaka o Tūhaitara Trust Chairperson




Trustee

Dated: 26th May 2022

Statement of Cash Flows

Te Kōhaka o Tūhaitara Trust
For the 12 months ended 30 June 2021

| Account | Jul - Jun 2021 | Jul - Jun 2020 |
|---|-----------------|-----------------|
| Operating Activities | | |
| Receipts from customers | 24,750 | - |
| Receipts from sales of goods and services | 50,084 | 48,331 |
| Interest Received | 2,215 | 2,708 |
| Donations | 3,780 | 510 |
| Receipts from grants | 321,507 | 299,681 |
| Cash receipts from other operating activities | | |
| Payments to suppliers and employees | (335,486) | (339,410) |
| Net Goods Service Tax | 10,903 | (1,345) |
| Net Cash Flows from Operating Activities | 77,755 | 10,475 |
| Investing Activities | | |
| Proceeds from sale of property, plant and equipment | | |
| Receipts from sale of investments | 114,005 | 97,493 |
| Payment for property, plant and equipment | (27,930) | (13,198) |
| Payment for Investments | (100,236) | (114,005) |
| Other cash items from investing activities | - | - |
| Net Cash Flows from Investing Activities | (14,161) | (29,710) |
| Financing Activities | | |
| Repayment of loans | (14,436) | (13,277) |
| Net Cash Flows from Financing Activities | (14,436) | (13,277) |
| Net Cash Flows | 49,158 | (32,512) |
| Cash and Cash Equivalents | | |
| Cash and cash equivalents at beginning of period | 27,036 | 59,549 |
| Cash and cash equivalents at end of period | 76,194 | 27,036 |
| Net change in cash for period | 49,158 | (32,513) |

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Reporting entity

The Trust has designated itself as a Tier 3 Public Benefit Entity for the purposes of International Public Sector Accounting Standards. The main source of the Trust's income are grants from Te Rūnanga o Ngāi Tahu and other independent parties along with a grant for operations from Waimakariri District Council.

The financial statements of Te Kōhaka o Tūhaitara Trust are for the period ended 30 June 2021. The financial statements were authorised for issue by the Board of Trustees on the 26th May 2022.

Basis of preparation

The financial statements of Te Kōhaka o Tūhaitara Trust have applied PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) Standards on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

The financial statements and information provided are presented in New Zealand Dollars (NZD).

Significant accounting policies

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

Revenue

Revenue is measured at fair value of consideration received. Revenue from the leases is recognised over the term of the lease on a straight line basis.

Interest is accounted for using the effective interest method, that is as it is earned.

Where a physical asset is donated or vested in the Trust for nil or nominal consideration the fair value of the asset received is recorded as revenue. Assets vested in the Trust are recognised as revenue when control over the asset is obtained.

Grants received from the Waimakariri District Council are restricted for the purposes of the trust meeting its objectives as specified in the trust deed. Council, government and non-government grants and donations are recognised as revenue when funds are received unless there is an obligation to return the funds if conditions of the grant are not met. If there is such an obligation the grants are initially recorded as grants received in advance, and recognised as revenue when conditions of the grants are satisfied.

Sale of goods and services: Revenue from the sale of goods and services is recognised when the goods /services are sold or provided to the customer.

Investments

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition investments in bank deposits are measured at amortised cost using the effective interest rate method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus / (deficit). At each balance date the Trust assesses whether there is any objective evidence that an investment is impaired. Any impairment losses are recognised in the surplus / (deficit).

Goods and service Tax (GST)

The Trust is registered for GST. The financial statements are prepared exclusive of GST, with the exception of receivables and payables, whose invoices include GST.

Income Tax

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission. The Trust is exempt from income tax under the Charities Act 2005.

Trade and other payables

Trade and other payables are stated at amortised cost.

Employee Benefits

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements. Any trustees payments are made by the governing entities of Te Rūnanga o Ngāi Tahu and the Waimakariri District Council. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of the services received.

Other Expenditure

Expenditure items are expensed when the related service or good has been received.

Bank accounts and cash

Bank account and cash includes cash on hand, cheque or savings accounts.

Bank overdrafts are shown within borrowings as a current liability in the Statement of Financial Position.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss recorded as a bad debt expense.

Property plant and equipment

The Reserve management plan provides for the acquisition and establishment of assets that will be owned by the Trust. The following policy will be followed by the Trust.

Recognition and measurement

Items of property, plant and equipment are measured at cost or valuation less accumulated depreciation and impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self constructed assets includes the cost of materials and direct labour, and any other cost directly attributable to bringing the asset to a working condition for its intended use.

Revaluations

Land is initially recorded at a valuation deemed appropriate at the time of transfer, by an independent valuer, based on a fair market value.

Land and buildings are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value.

The net revaluation results are credited or debited to total other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in total other comprehensive revenue and expense but in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in total other comprehensive revenue and expense.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits embodied within the part will flow to the Trust, and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Revenue and Expense as incurred.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Depreciation

| | | |
|--------------------------------|-----------------|-------------|
| Land | Not Depreciated | |
| Buildings | 20 - 26 years | (3% - 5%) |
| Plant And Machinery | 3 - 12 years | (8% - 33%) |
| Computer Equipment | 3 - 4 years | (25% - 33%) |
| Motor Vehicle | 5 years | (20%) |
| Reserve Land Restoration costs | 10 - 40 years | (2.5%- 10%) |

Intangible assets

Measurement and recognition of carbon credits to be recorded at cost when received as stated in Tier 3 standard (A64) "material donated assets with a useful life of 12 months or more to be recorded on receipt as revenue at readily obtainable value".

Impairment of non-financial assets

Assets with finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the trust would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised against the revaluation reserve. Where this would result in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit. The reversal of an impairment loss is credited to the revaluation reserve. However, to the extent that an impairment loss was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

Provisions

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a discount rate that reflects current market value. The increase in the provision due to the passage of time is recognised as a finance cost.

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Changes in accounting policies

There has been no change to the accounting policies this financial year.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2021

Note 1. Waimakariri District Council funding

| | 2021 | 2020 |
|-----------------------|---------------|---------------|
| Council funding | 42,676 | 42,447 |
| Total council funding | 42,676 | 42,447 |

Note 2. Other grants received

| | | |
|--|----------------|----------------|
| Grants funding from Government Organisations deliver goods or services | 177,667 | 205,709 |
| Other grants non government | 125,674 | 66,075 |
| Total grants received | 303,340 | 271,784 |

The grants received require the Trust to spend the funds on the recognised projects and provide supporting reports to stakeholders

Note 3: Donated assets

For the period ending 30 June 2021 donated or vested assets amounted to \$3949.00. (June 2020 \$0).

| | |
|-------|---|
| 3,949 | - |
|-------|---|

Donated assets

| | |
|--------------|----------|
| 3,949 | - |
|--------------|----------|

Note 4. Employee related costs

| | 2021 | 2020 |
|---------------------------------------|----------------|----------------|
| Salaries and wages and leave accruals | 185,175 | 185,104 |
| Other employee related costs | 3,395 | 3,755 |
| Employee related costs | 188,571 | 188,859 |

Note 5. Audit Fees

| | 2021 | 2020 |
|--|--------------|--------------|
| Audit fees for the financial statement audit | 7,894 | 7,665 |
| Total audit fee | 7,894 | 7,665 |

Te Kōhaka o Tūhaitara Trust

Note 6a. Property Plant and Equipment for the period ended 30 June 2021

| | Land | Reserve Land Restoration | Buildings | Computer Equipment | Motor Vehicles | Plant and Equipment | Total |
|---|-----------|-----------------------------|-----------|-----------------------|-------------------|------------------------|-----------|
| Cost / Valuation | | | | | | | |
| Carrying amount at 1 July 2019 | 6,141,500 | 404,675 | 211,000 | 12,818 | 103,864 | 133,600 | 7,007,456 |
| Additions | - | 1,448 | - | 1,395 | - | 10,556 | 13,399 |
| Transfers | - | - | - | - | - | - | - |
| Revaluation Gain / (Loss) | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | (287) | (287) |
| Cost / valuation at 30 June 2020 | 6,141,500 | 406,122 | 211,000 | 14,213 | 103,864 | 143,869 | 7,020,568 |
| Carrying amount at 1 July 2020 | 6,141,500 | 406,122 | 211,000 | 14,213 | 103,864 | 143,869 | 7,020,568 |
| Additions | 3,700 | 35,519 | 3,980 | - | - | 9,224 | 52,423 |
| Transfers | - | - | - | - | - | - | - |
| Revaluation Gain / (Loss) | 1,873,244 | - | 23,021 | - | - | - | - |
| Disposals | - | - | - | - | - | - | - |
| Cost / valuation at 30 June 2021 | 8,018,444 | 441,641 | 238,000 | 14,213 | 103,864 | 153,093 | 8,969,256 |
| Accumulated depreciation and impairment losses | | | | | | | |
| Carrying amount at 1 July 2019 | - | 158,679 | - | 6,892 | 33,715 | 83,959 | 283,244 |
| Depreciation expense | - | 18,901 | 7,032 | 2,218 | 17,437 | 13,073 | 58,662 |
| Transfers | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - | - |
| Impairment losses | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | (90) | (90) |
| Accumulated depreciation at 30 June 2020 | - | 177,580 | 7,032 | 9,110 | 51,152 | 96,942 | 341,816 |
| Carrying amount at 1 July 2020 | - | 177,580 | 7,032 | 9,110 | 51,152 | 96,942 | 341,816 |
| Depreciation expense | - | 18,756 | 7,090 | 1,800 | 15,554 | 14,231 | 57,430 |
| Transfers | - | - | - | - | - | - | - |
| Revaluation | - | - | (14,122) | - | - | - | - |
| Impairment losses | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - |
| Accumulated depreciation at 30 June 2021 | - | 196,336 | - | 10,910 | 66,705 | 111,173 | 385,124 |
| Carrying amounts | | | | | | | |
| At 30 June 2019 and 1 July 2019 | 6,141,500 | 245,995 | 211,001 | 5,926 | 70,149 | 49,641 | 6,724,212 |
| At 30 June 2020 and 1 July 2020 | 6,141,500 | 228,542 | 203,967 | 5,102 | 52,713 | 46,927 | 6,678,752 |
| At 30 June 2021 | 8,018,444 | 245,305 | 238,000 | 3,302 | 37,159 | 41,920 | 8,584,131 |

Valuation

Land and buildings are measured under fair value. The full valuation was performed on the 30 June 2021 by Cameron Ferguson (BCom (VPM) MPINZ) of QV Valuations. The last valuation was performed on 30 June 2019. The significant valuation uplift is due to property market movement and a change of valuation method on the Pines Beach & Kairaki land parcels. The land parcels are now revalued under income approach based on its highest and best use. As of 30 June 2021, the Trust has not fulfilled all the requirements for being able to generate rental income in The Crown Encumbrance, however the Trust is satisfied that these requirements are only procedure matters. Further, the Pines Beach & Kairaki land parcels are recognised at 50% of their market value because the land parcels are divested with conditions ensuring the agreed land uses will be implemented, and that financial return is maximised wherever possible, with the Crown to receive 50% of any future net financial returns on demand. The discount rate is determined at 6% under income approach (not applicable for 2019 valuation). The remaining land are valued under comparable sales approach based on market observable prices in an active market.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2021

Note 6b. Intangible Assets

| | 2021 | 2020 |
|----------------|--------|--------|
| Carbon Credits | 27,478 | 27,478 |

Based on the Allocation Plan dated 30 March 2012, Te Kōhaka o Tūhaitara Trust received an allocation of 14,880 carbon credits. The initial tranche of 5,704 units were allocated as an opening balance. The identified remaining 9,176 carbon credits were issued in April 2013.

Note 7. Bank account and cash

| | 2021 | 2020 |
|-------------------------------------|---------------|---------------|
| Cash on hand | - | - |
| Cheque Account | 76,194 | 27,036 |
| Total bank accounts and cash | 76,194 | 27,036 |

Note 8. Debtors and prepayments

| | | |
|--------------------------------------|---------------|---------------|
| Debtors | 9,203 | 13,264 |
| Provision for impairment | 403 | - |
| Net debtors | 8,801 | 13,264 |
| Prepayments | 6,400 | 610 |
| Total debtors and prepayments | 15,201 | 13,873 |

Note 9. Investments

Current portion

| | | |
|--------------------------|----------------|----------------|
| Term deposits | 100,236 | 114,005 |
| Total investments | 100,236 | 114,005 |

Note 10. Creditors and accrued expenses

| | | |
|---|---------------|---------------|
| Creditors | 56,981 | 26,907 |
| Accrued expenses | 7,894 | 7,665 |
| Total creditors and accrued expenses | 64,875 | 34,572 |

Note 11. Employee costs payable

| | | |
|-------------------------------------|---------------|---------------|
| Annual leave | 12,125 | 14,109 |
| Total employee costs payable | 12,125 | 14,109 |

Note 12. Revenue in advance

| | | |
|---------------------------------|--------------|--------------|
| Revenue in advance | 8,247 | 3,133 |
| Total revenue in advance | 8,247 | 3,133 |

Note 13. Loans

| | 2021 | 2020 |
|--|---------------|---------------|
| Current portion | | |
| Loan from Waimakariri District Council | 14,894 | 14,464 |
| Non -current portion | | |
| Loan from Waimakariri District Council | 13,669 | 28,622 |
| Total Loans | 28,563 | 43,086 |

Note 14. Equity

Accumulated surpluses

| | | |
|--|------------------|------------------|
| Balance at 1 July | 3,535,452 | 3,566,633 |
| Surplus / (Deficit) | 5,781 - | 31,181 |
| Balance at 30 June | 3,541,233 | 3,535,452 |
| Revaluation Reserve at beginning of year | 3,230,744 | 3,230,744 |
| Increase / (Decrease) in Asset Revaluation | 1,910,386 | - |
| Movements during year | 1,910,386 | - |
| Closing Revaluation Reserve | 5,141,130 | 3,230,744 |
| Trust Equity | 8,682,363 | 6,766,196 |

Note 15. Capital commitments and contingencies

As at 30 June 2021 and 2020, the Trust did not have any capital commitments.

Contingent Assets And Liabilities

As at 30 June 2021, the Trust did not have any contingent assets (2020:nil). There were no contingent liabilities at balance date (2020: nil).

Note 16. Related Parties Associates

Te Kōhaka o Tūhaitara Trust/Waimakariri District Council

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The land administered by the Trust includes the Tuhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tūtaepatu Lagoon.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client / recipient relationship on terms and conditions no more or less favourable than those that is reasonable to expect the Trust would have adopted in dealing with the party at arm's length in the same circumstances.

Related- party transactions significant to the trust requiring disclosure

The Trust received \$252,423 from the Waimakariri District Council in the form of a grants operations, audit fee, conservation management , lease of land, maintenance contracts and rates (2020: \$283,990). The Waimakariri District provides free administration and financial services to the Trust. As at 30 June 2021 the balance owed to the Trust was \$ 604.(2020: nil,). During the June 19 financial year The Trust received a loan of \$72,045 at 4% interest payable within 5 years. The balance at 30 June 2021 is \$28,563.

The Trust received grants from Te Rūnanga o Ngāi Tahu of \$105,500(2020: \$60,800).

The Trust paid Te Ngāi Tū Ahuriri Rūnanga Inc \$4,470 for the maintenance works performed by Trustee Anglem in connection with his employment by the Rūnanga.(2020 \$4,750)

Note 17. Trustee fees

No other payments have been made to Trustees during the financial year (2020: nil). Trustees payments are made by the governing entities of Te Rūnanga o Ngāi Tahu and the Waimakariri District Council. There are no employment associated costs. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of services received .

Note 18. Emissions Trading Scheme

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre- 1990 forest land pursuant to the New Zealand government's Allocation Plan. Te Kohaka O Tuhaitara Trust registered its pre- 1990 land.

Based on the Allocation Plan dated 30 March 2012, Te Kōhaka o Tūhaitara Trust received an allocation of 14,880 carbon credits. The initial tranche of 5,704 units were allocated as an opening balance The identified remaining 9,176 carbon credits were issued in April 2013.

Additionally, under the ETS Te Kōhaka o Tūhaitara Trust will have an obligation to account for any emission released as a consequence of deforestation of pre-1990 land by surrendering credits equal to the extent of that emission. Te Kōhaka o Tūhaitara Trust has no liability for deforestation as at 30 June 2021 (2020: nil).

Note 19. Events After Balance Date

There are no significant events to note for the June 2021 financial year .

Note 20. Covid-19

Covid 19 was detected in Auckland on the 11th August 2020, on the 12th Auckland region was placed into Alert level 3 while rest of country Alert level 2, finally on the 21 September 2020 all regions apart from Auckland moved to level 1. On the 14th February 2021 Three new cases recorded in the Auckland community this results in the Country filtering between levels 3 and levels 1 until 17th February 2021. February 28th Auckland levels move up to 3 rest of New Zealand moves to level 2. On the 7th March Auckland drops to level 2 with rest of New Zealand level 1. Covid19 Delta variant sent New Zealand into a national lockdown on the 17th August 2021. On the 7th September apart from Auckland country reduces to level 2 where we currently sit .

During Level 4 most staff were able to work from home in a business as usual mode. Level 3 saw a daily presence of activity in the reserves which elevated Ranger presence & volunteer services to support a monitoring presence. During Level 2, most of our business activity resumed with the required health and safety protocols in place and our staff began returning to their usual place of work. Level 1 predominantly saw a return to pre COVID-19 activity. Some planting events were cancelled or postponed in the autumn of 2021. These will now be planted up until September 2021.

There has been little impact on the Trust's achievement of its performance targets during the year. The impact on the performance targets are explained in the Service Performance of the annual report.

Note 21. Statutory Reporting

The Local Government Act 2002 requires the Trust to deliver an annual report to its shareholder with the statutory timeframe and make available a report on its operations during the year. Our audit was completed on the 26th May 2022. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required under The Local Government Act 2002. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

STATEMENT OF INTENT: YEAR ENDING 30 JUNE 2021

INTRODUCTION

Te Kōhaka o Tūhaitara Trust is a creation of Statute under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998, that gave effect to certain provisions of the Deed of 'On Account Settlement', signed on 14 June 1996 by the Crown and Te Rūnanga o Ngāi Tahu as representative of Ngāi Tahu, -

- (a) By vesting Tūtaepatu Reserve in Te Rūnanga o Ngāi Tahu; and
- (b) By providing for the establishment of a recreation reserve at Woodend.

Tūtaepatu Lagoon is defined in Schedule 1 of the Act; and the recreational lands are defined in schedule 2 of the Act.

The Act required the Waimakariri District Council and Te Rūnanga o Ngāi Tahu (The Settlers) to establish a Trust to manage and administer the reserves. By a Deed, dated 31 August 1998, the Settlers established a charitable Trust known as Te Kōhaka o Tūhaitara Trust, whereby the trustees shall be 3 appointed by the Waimakariri District Council and 3 from Te Rūnanga o Ngāi Tahu. The Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 provides the legal mechanism for this to be achieved.

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO) under the Local Government Act 2002, because the Council appoints half of the trustees.

Accordingly, the Trust must prepare an annual Statement of Intent and meet certain reporting requirements under the Local Government Act.

The purpose of the Statement of Intent is to specify the purpose, direction and objectives of the Trust and thereby providing an accountability mechanism for the operation of the Trust.

THE OBJECTS OF THE TRUST

The object of the Trust is to manage and administer the Reserve under the management plan prepared in accordance with the Trust Deed for so long as the Reserve is classified as a Recreation Reserve pursuant to the Reserves Act.

NATURE AND SCOPE OF ACTIVITIES

Tūhaitara Coastal Park covers approximately 575ha of land along the coastline from the Waimakariri River mouth to Waikuku Township. Stretching along the coast for 10.5 kilometres it comprises many natural features of local, regional, and national importance to the people of New Zealand. As a coastal park, it will provide a range of opportunities to preserve Ngāi Tahu values, retain and enhance biodiversity, and provide recreational and educational opportunities for all people.

The Minister of Conservation has appointed the Trust as a local authority for the purpose of the Reserves Act 1977.

The Trust has commenced implementation of the adopted Management Plan.

The Reserves Act does not apply to the Tūtaepatu Lagoon, although the Tūhaitara Coastal Park and Waikuku Beach Reserves Management Plan does. Part B Waikuku Beach Reserve, which is administered by the Waimakariri District Council, is a separate Reserve but is also subject to the Reserve Management Plan as the land is contiguous.

GOVERNANCE ARRANGEMENTS

The Trust's policies and objectives are detailed in the Tūhaitara Coastal Reserve Management Plan. The Statement of Intent is the Trust's annual work programme aimed at meeting the vision *To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngāi Tahu Whanui by protecting and enhancing the mahinga kai values of Tūtaepatu lagoon.*

The Trust is required to meet at least twice per year to provide governance over the Trust's activities, and copies of minutes are distributed to the Settlers. The Trust meets monthly to ensure that the expectations required by the management plan are realised.

All staff, volunteer and contractors working in the Tūhaitara Coastal Park are required to comply with the Te Kōhaka o Tūhaitara Trust Coastal Park Health and Safety Plan.

OBJECTIVES & PERFORMANCE TARGETS 2020 -2021

All the listed performance targets will be prioritised and evaluated with consideration to the success in obtaining external funding and the needs of our adjoining communities.

The Trust will:

1. Manage and administer the Reserve in accordance with the approved Reserve Management Plan.
2. Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.
3. Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.
4. Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)
5. Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.
6. Promote the cultural significance and history of the land, and ensure this is reflected in new programmes.
7. Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.
8. Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.
9. Continue the rehabilitation of Tūhaitara Coastal Park.
10. Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.
11. Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.
12. Provide and maintain a minimum 20 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.
13. Complete the inclusion of The Pines and Kairaki Beaches regeneration lands into the Tūhaitara Coastal Reserves Management Plan.
14. Complete the inclusion of the Kaitiritiri Ridge and Te Kohanga Wetlands into Tūhaitara Coastal Reserves Management Plan.
15. Develop a *Mahinga Kai* access and policy plan.
16. Develop the *Te Kohaka o Tuhaitara Trust - future needs infrastructure plan*.
17. Develop a walk, cycle, and bridal trail network plan.

INFORMATION TO BE PROVIDED TO THE SETTLORS

The Trust shall present:

- A six-monthly report on the Trust's activities shall be provided, in accordance with the Local Government Act 2002, on the financial performance and position and its progress towards the Performance Targets and other Measures contained in the Statement of Intent.
- An Annual Report shall be prepared in accordance with the Local Government Act 2002, and the reporting requirements prescribed from time to time by the Settlers.
- Copies of the minutes of meetings.
- The MOU between the Trust and the WDC sets out the partnership and requirements.
- Ngāi Tahu have informed the Trust that it should report directly to Ngāi Tūahuriri Rūnanga which will be done quarterly.

OTHER REQUIREMENTS

Ratio of Trustee Funds to Total Assets

The ratio of Trust Funds to Total Assets shall be maintained at a minimum of least 90%.

Trust Funds means the retained earnings of the trust as at balance date.

Total Assets means all current and non-current assets of the Trust as at balance date.

Profits and Financial Reserves to be Distributed

The Trust will not distribute any profits or financial reserves during the financial year.

Interests in Other Organisations

The Trust will not purchase or accept an ownership interest in any other organisation, without the prior approval of the Settlers.

Commercial Value of the Trust

The Trustees' estimate of the value of the Trust is the level of retained earnings shown in the latest audited financial statements. The Trustees will consider the Trust's value annually as part of the preparation of the Annual Report.

Activities the Trust is Seeking Compensation from the Council

The Council provides administrative support and financial management for the Trust and compensates the three Council appointed trustees with meeting allowances.

From time to time the Trust may request the Council to assist the Trust by contributing to various projects on the Trust land. Other than in these circumstances, there are no activities that the Trust is seeking compensation from the Council, other than for any land leased to the Council, which will be on normal commercial terms and conditions.

Accounting Policies

Refer to Appendix 1

Appendix 1

STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY AND STATUTORY BASE

Te Kōhaka o Tūhaitara Trust is a Trust established to manage and administer the Recreation Reserve contained in the deed of interest of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977.

The financial statements will be prepared in accordance with New Zealand Generally Accepted Accounting Practice.

MEASUREMENT SYSTEM

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis are followed by the Trust.

ACCOUNTING POLICIES

The following specific accounting policies that materially affect the measurement of financial performance and financial position are applied:

(a) Fixed Assets

Fixed assets are recorded at valuation deemed appropriate at the time of transfer, by Quotable Value New Zealand. Valuation was based on a fair market value. Depreciation is recognised in the Statement of Financial Performance on a straight-line basis over the estimated life of each part of an item of property, plant, and equipment. The estimated useful life for the current and comparative periods are as follows:

Property, plant, and equipment 4-10 years.

(b) Goods and Services Tax (GST)

The Trust is registered for GST. The financial statements are prepared exclusive of GST, with the exception of receivables and payables, whose invoices include GST.

(c) Receivables

Receivables are stated at expected realisable value, after a provision (if any) for doubtful balances.

(d) Reduced Disclosure Regime

The Trust qualifies for Reduced Disclosure Reporting. Full advantage will be taken of all Reduced Disclosure reporting exemptions.

CHANGES IN ACCOUNTING POLICIES

There are no changes in accounting policies from those adopted in the last audited financial statements.

STATEMENT OF SERVICE PERFORMANCE YEAR ENDED 30 JUNE 2021

PERFORMANCE MEASUREMENT IN RELATION TO TARGETS AND OBJECTIVES

Tūhaitara Coastal Park can be likened to a Wharenui, providing shelter, a link to ancestors, a place to welcome, a place to nurture and educate, a place of pride and of safety, and a place to feast.

The Poutokomanawa, heart, or main beam is the vision. The four pillars of the vision, culture, environment, education & recreation, are the amo, or vertical supports. The tahuhu, or backbone, is our values. The koruru, or point of the gable, is Tūhaitara, our ancestor. The paepae, or threshold, was the gifting of the lands to the people of New Zealand, and the kuwaha, or front door, is the way we engage with that wider New Zealand community.

Our story continues to evolve as we will carve and decorate the whare maihi, or bargeboards, through intergenerational inclusion.

Manage and administer the Reserve in accordance with the approved Reserve Management Plan.

Te Kōhaka o Tūhaitara Trust is managing and administering Tūhaitara Coastal Park in accordance with the Reserve Management Plan, 2015-25 Strategic Plan and current Statement of Intent.

Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.

All required reporting during the current financial year except for the Annual Report sign off have been within the required statutory timeframes. This includes the quarterly reports, half yearly report, Statement of Intent, H&S six monthly review and grant reports.

Unfortunately, the final 2019/20 Annual Report was not received until 4.10pm on the 30 November 2021 and was not adopted until 8am the next day, thereby missing the November 30th signoff requirement.

Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.

All contractors, volunteers, and formal visitors are required to complete a hazard review before working in the park.

The Trust continued to monitor the Government Covid 19 websites to provide a safe environment for staff, volunteers, and visitors, and to comply with Ministry of Health advice. Regular updates were provided to staff and Trustees.

A hazardous goods container was purchased in the latter part of 2020, and this has allowed us to provide an appropriate storage facility for chemical and fuel storage.

The Trust engaged **Wayne's Test & Tag** to complete the annual electrical compliance testing of the Trusts electrical appliances and equipment. The Trust equipment complies.

Staff training included the GM completing his first aid certificate renewal. Internal documents were updated as required including the staff machinery training register.

Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)

All events and other activities e.g., school visits, Plains & Peninsula Orienteers, have had Health & Safety Plans, and insurance where applicable, during the reporting period.

Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.

Lease agreements are up to date. The lease with Brian Stokes was rolled over during the year and is now a year-to-year agreement while the Trust determine the future for this area of the park.

The mobile coffee van ceased to operate in the park this year, due to the owner's ill health.

The Trust commenced the five-year rent review of the Woodend Beach Holiday Park by notifying Waimakariri District Council within the required timeframe. After receiving the five previous years of the sub-lessees audited accounts, the review was put on hold to discuss the future of the assets owned by Council. This is significant as we enter the final ten years of the lease and the Trustees have confirmed it will not be renewed.

Promote the cultural significance and history of the land. and ensure this is reflected in new programmes.

The Trust continues to promote the cultural significance of the lands. This is ongoing, however, specific opportunities to promote the cultural significance of the lands have included visits by the Ngāi Tūahuriri kaumatua group, a group of 50 Canterbury Secondary school Geography teachers with the aim to including the park into their programs and numerous University, Schools, and community groups.

The Trust completed the first of what is hoped to be a series of murals throughout the park. These murals will be featured on containers and the based on the four pillars that support the 200-year vision i.e., culture, environment, education, and recreation.

The first murals focussed on culture on a container located in the Pa Harakeke (NZ flax garden). One side of the container has a woven harakeke pattern and the other recognising the ancestor of mana whenua, Tūhaitara, recognition of mana whenua with the Matariki tukutuku panel and the trust logo incorporated as a background.

We also celebrated Matariki in 2020 and 2021 with guided night walks and the stories of Matariki. We also mapped out a cluster of Biota Nodes in the shape of Matariki which will be established during the upcoming financial year.

Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.

The Trust has continued to work with Waimakariri District Council on the Kairaki regeneration lands, with the view to generating income from leasing out the fee simple sections. Considerable progress has been made this year on the draft leases, an expressions of interest process and non-permanent building specifications.

Additionally, the Trust has participated actively in the development of draft provisions for the area within the District Plan review.

We applied for funding from the Mahi for Nature fund early in 2021. This coincided with our Education and Environment Rangers leaving at the end of January, one for university and the other the Department of Conservation.

We made the decision to hold off filling the Ranger Ecology position until we heard if we had been successful for our fund application. Unfortunately, the decisions were delayed until June 2021. We then found out we were unsuccessful. While we used contractors to compensate for this vacancy, it will be a priority in the new financial year to employ a replacement.

We continue to partner with the Kaiapoi Pa Trustees carrying out the maintenance of the site. While this is outside the park, it is an important connect, both physically as an adjoining property for future tree planting on the 2km Kaitiritiri Ridge, and riparian enhancement of the Taranaki Stream.

We took on Northern Pegasus Beach Bylaw ranger patrols along the coastal area for Waimakariri District Council. This gave the Trust a greater presence along the coastal area. It was well received by the community and reinforced the responsibilities and authority of the Trust and its staff.

We also commenced discussions with Waimakariri District Council regarding the Trust managing and developing the proposed Mahinga Kai site within the Kaiapoi Regeneration Area, and Otukaikino Reserve regarding running education lessons at their reserve.

Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.

This is a strength of the Trust as we now have a network of approximately fifty Biota Nodes.

This year we have established the Mere & Taituha Whanui, Levi Anglem Whanau, Middleton Grange, Gallagher Whanau, Mokopuna, Hapua, Transect and Astra Biota Nodes.

We have a waiting list of groups to take on a Biota Node in the new financial year.



Left:
Middleton
Grange
students
complete
the first
planting in
their Biota
Node

Continue the rehabilitation of Tūhaitara Coastal Park.

We have planted approximately 7500 native trees and shrubs during the reporting period at Achilles Parade, Tiritirimoana Drive, Pines Beach Wetland and the Tūtaepatu Transect.

We have also trapped 806 animal pests during the reporting period, taking the total trapped on 30 June 2021 in the park to 3331 over the life of the program. This continues to aid the introduction and increase of many native species.

We extended our trap lines after receiving a grant from Environment Canterbury for new traps. This included a DoC200 line from Waikuku Beach Road to the Ashley Rakahuri floodgates, to the north. While we installed traplines in the Pines Beach Wetland after the fires. All of these new lines are managed by local volunteers.

We engaged Wai ora to carry out woody weed control at Tūtaepatu Lagoon, Te Kohanga wetlands and the Pines Beach Wetland. The target species including willow and Old Man's Beard.

This year we experienced a large fire at The Pines Wetland in late January. While this extremely stressful for the adjoining property owners, the fire benefitted the wetland by clearing hectares of woody weeds and making native planting significantly easier.

As such we changed our planting program to plant approximately 1500 natives in the wetland at the end of Batten Grove during May 2021. We are continuing to work with WDC and the community to establish a fire break behind the Dunns' Avenue houses and complete further wetland planting in spring 2021.

This year we liaised with Environment Canterbury to get Tūtaepatu Lagoon water tested. This was a comprehensive test identifying some early stage worrying signs, which were likely related to the very low water levels during the summer and monitoring period.



Left: Fire crews extinguish hotspots at the Pines Wetland fire site

Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.

All access and maintenance programs are in line with strategic plans and priorities and are appropriately resourced. However, we have identified issues for disabled access in some parts of the park and will be prioritising this in the new financial year.

We have worked closely with Visit Waimakariri to upgrade district access maps in online and promotional material.

We are fortunate to have Waimakariri District Council support to keep the maintain the Pegasus cycle/walkway to a prominent level.

Casual employees were employed over the summer period to support our park maintenance activities including mowing, spraying, watering and brush cutting.

Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.

All programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.

The programmes and activities reflect the Trust, its Reserve Management & Strategic Plans and the current statement of intent. We operate with transparency and in line with our values. People may change, but values do not.

An example of transparency this year was when residents in our neighbouring communities were letter box dropped regarding our animal pest program. The letter was correct in that we do operate a program however was erroneous in claiming it was operated by Ngāi Tahu and that we targeted pets.

We immediately front footed this by correcting the misinformation and providing details of our program and catches. The story was picked up by the media and the feedback was extremely supportive of our work after appearing in The Press and Stuff news site.

Provide and maintain a minimum 20 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.

The Trust has continued to maintain a minimum of 20 kilometres of open trails during the reporting period. Additionally, the Trust has upgraded sections of the Tūtaepatu and Pegasus Bay cycle/walkways.

We upgraded and extended the Tūtaepatu trail into the Pa Harakeke at Woodend Beach and widened it and upgraded the Pegasus Walkway south of the Woodend Beach Domain.

The Pines & Kairaki Fire team helped us lift the pines along the Pegasus Walkway between The Pines and Woodend Beaches providing better access for visitors and emergency vehicles.

Complete the inclusion of The Pines and Kairaki Beaches regeneration lands into the Tūhaitara Coastal Reserves Management Plan.

This work remained on hold for the early part of the year as we worked through the District Plan review and proposed non-permanent building and lease conditions with Waimakariri District Council staff.

However, at the December 2020 Council meeting, Council recommended the Draft Deed of Amendment, and the Restatement of Te Kōhaka o Tūhaitara Trust Deed dated 19 November 2020 to Ngāi Tahu and the Te Kōhaka o Tūhaitara Trust for its consideration.

Council also noted that the District Planning and Regulation Committee was considering appropriate provisions to be included in the Proposed Reviewed Waimakariri District Plan for notification that would give effect to the provisions of the Waimakariri Residential Red Zone Recovery Plan.

It also endorsed the Proposed Deed of Lease for Kairaki Beach, between Te Kōhaka o Tūhaitara Trust and Tenants dated 11 November 2020.

Prior to the end of the Financial Year the Trustees considered, in-committee, another option to expedite the vibrancy of the Kairaki regeneration lands. It is expected that there will be significant progress in the next financial year, including the inclusion of lands into the Reserve Management Plan.

Complete the inclusion of the Kaitiritiri Ridge and Te Kohanga Wetlands into Tūhaitara Coastal Reserves Management Plan.

The Trust received approval in December 2020 from Te Runanga o Ngāi Tahu for the Kaitiritiri Ridge and Te Kohanga Wetlands to be included in the Reserve Management Plan. That is now both Settlor parties agreeing to the inclusion.

The work is on hold until we clarify the Kairaki lands which are also required to be included into the Reserve Management Plan. This will likely occur in the latter part of 2021.

Develop a Mahinga Kai access and policy plan.

The Trust commenced researching the Mahinga Kai resources within the park, starting with a tuna (eel) survey in December 2020. This was to ascertain type, size and age so that a sustainable access level can be ascertained before the Rahui is lifted. This work was in conjunction with a local eeler.

The Trust commenced planting rongoa species around Tūtaepatu Lagoon and the Biota Node network including horopito, kawa kawa, tawa and tātarāmoa.

A species plan has been established on ArcMap with the view to making this available to Ngāi Tūahuriri Runanga once the plants are established.



Left: Christina holds a short fin tuna during the survey

Develop the Te Kohaka o Tuhaitara Trust - future needs infrastructure plan.

A report and broad ideas list were discussed by the Trustees at the February 2021 Trust meeting. This was then workshopped in April to add detail to the development of the infrastructure plan.

The Trustees identified the need for a larger headquarters due to the growth in staff, the education program, and visitors to Tūhaitara Coastal Park. The preference to remain at Woodend Beach, due to its central location in the park.

The Trust has been investigating partnerships with other organisations, and groups involved with similar activities including Waimakariri District Council and the Pegasus Residents Group, given Council's consultation on a new Community Centre at Pegasus Town. This was not seen as a viable option due to the proposed location out of the park and competing needs.

An approach has been made to a major infrastructure funder for advice on the best ways to bring about a successful outcome, given their experience in supporting similar projects. The Trust Chair and GM will be meeting with a representative in July 2021.

In the meantime, the GM has identified an offsite property where Trust vehicles can be stored overnight.

Develop a walk, cycle, and bridal trail network plan.

The Trust has worked with Visit Waimakariri to complete an updated trail network plan which links to the adjoining Regional Parks and urban trail network.

We confirmed the Silk Way trail between Woodend Beach Road and Gladstone Road through the pine stands on the western side of Tūtaepatu Lagoon block. We have been working with WDC and their forestry contractors to facilitate work during the 2021 winter to complete the physical works, including entrance chicanes and signage. This trail will also link to Te Kohanga Wetlands and the Kaitiritiri Ridge to the west of Gladstone Park.

In early 2021, the Trust GM and Trustee Rigby met with two local horse riders, representing long time users, to identify existing issues and gain input into future trail development.

Internally, we have completed our core walking/cycling trail network plan with links to our adjoining communities and beyond.

However, we have identified issues for disabled access in some parts of the park and we will be prioritising this in the new financial year.

2021 will see expanded signage including the naming and sign posting of all trail intersections, distance markers and promotion of the cycle network.

Te awhina i etahi atu

The Trust supports a number of external organisations with knowledge or mahi, whether formally as with the maintenance of the Kaiapoi Pa or voluntarily e.g. community plantings.

Kaiapoi Pa

We continue to maintain the Kaiapoi Pa located on the western side of the Kaititiri Ridge on behalf of the Kaiapoi Pa Trustees. Activities include mowing, brush cutting, woody weed control and litter pick up.

Te Rohe Kōreporepo o Wairewa & Te Putahi Farm

The Trust supported Te Wairewa Runanga to plan, determine plant species and plant at Te Rohe Kōreporepo o Wairewa Reserve located at the eastern end of Wairewa (Lake Forsyth) and on their farm located at Magnet Bay.

This was an important opportunity to share our knowledge and engage with the wider Ngāi Tahu whanui.

Below: Runanga members, volunteers & Trust staff at the Wairewa lake community planting.



Covid 19 Response

The Trust continued to complete monthly updates of the Government advise on the Covid 19 response.

We maintained good practices of recording and hygiene while maintaining appropriate stock of Personal Protective Equipment. Staff were also instructed to stay at home if feeling unwell.



Left: Like all organisations, there is an increased focus on personal hygiene, facility cleanliness and tracking.

Research

Tūhaitara Coastal Park continued to be an important site for research. We host research projects & visits, primarily from within University of Canterbury, e.g. International students.

This year, UC Geography 309 students continued their long-term relationship with the park by carrying out two research projects,

The Pines Wetland investigating the positives and negatives of reopening the area to the sea and,

The spatial distribution of soil characteristics and topography within the transect at Tūhaitara Coastal Park

Both reports extend our knowledge of the park and will help us determine future regeneration work.

UC Innovation & Business students completed research projects on getting community support for our animal pest control program, which included engagement and targeted trapping techniques.

We also began a project with UC to coordinate Learning Experiences using the Tūhaitara Coastal parks wonderful resource, history, features and geography. This program is being designed to use the resources to introduce students from low decile schools to pathways to study in STEAM and tertiary study including UC and Ara.



Left: UC Geo
309 students.

Bottom: UC
Water ecology
students



Events

This year the Trust ran the following events, which were well supported by the community.

Matariki night walk #1 June 30, 2021

Volunteer Tree Planting - The Transect Project, 5 June 2021

Volunteer Tree Planting - Pines Beach Wetland restoration, 22 May 2021

Volunteer Tree Planting - Te Kōhanga Wetland. Tiritiri Moana Drive, Pegasus

Sustainable Coastlines - Woodend Beach Survey 30 April 2021

The Walking Festival - From the Barren Planet to the Green World of Endor, 21 April 2021

Volunteer Tree Planting - Tiritiri Moana Drive, Pegasus 17 April 2021

10th Anniversary Open Day - Tūhaitara Coastal Park. 31 January 2021

Volunteer Planting Day - Tiritiri Moana Drive, Pegasus, 3 October 2020

Transect Planting Day – The Transect project, 22 August 2020

Wetland's Edge - Volunteer Planting Day in Pegasus Town, 14 August 2020

Volunteer Planting Day - Tiritiri Moana Drive, Pegasus, 5 July 2020



Left: Rangatahi visit

Coastal

The Trust continued foredune restoration by preparing the 50m Transect frontage for planting and purchasing 1500 spinifex and 500 Pingao plants for this area and the existing sites at Pegasus and Woodend Beaches.

For the first time, the Trust was contracted over the Summer months to carry out patrols on the beaches by ourselves.

This was well received by beach goers and publicised the role that the Trust ranger staff have with Northern Pegasus Bay.

We continue to work closely with the NZ Coastal Restoration Trust, particularly their Chair Greg Bennett and technical advisors David and Michael Bergin.



Top: Meredith & Christina left during the year for study and Doc.

Bottom: Woodend Fire helped during the drought by filling our water tanks



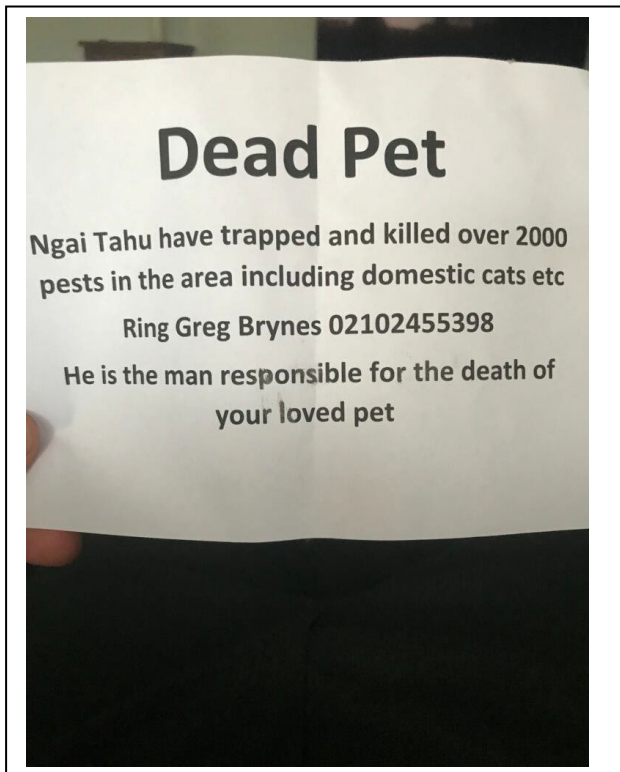
Gallery



Above: Tuahiwi
Kaumatua visit



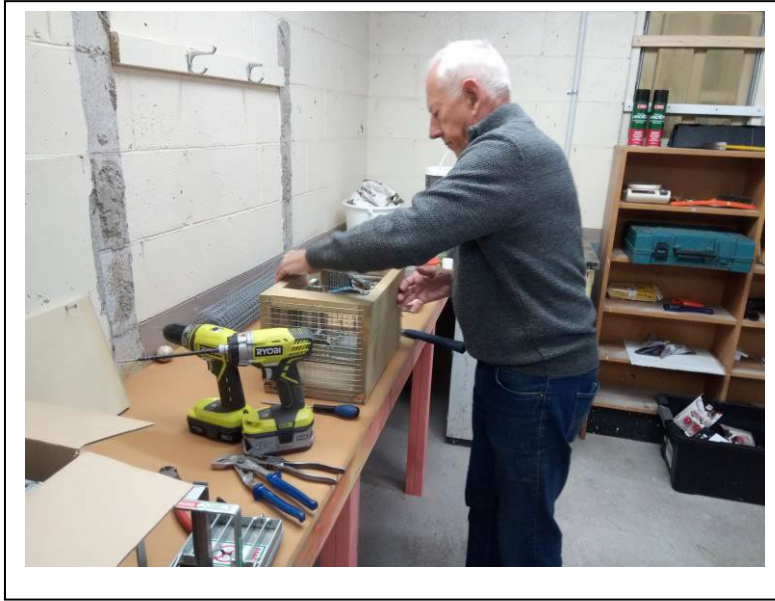
Below: ECan
take water
samples from
Tūtaepatu
Lagoon



Top: Residents were letterbox dropped incorrect information regarding our animal pest program

Bottom: Our plant order ready to pick up from Waiora Nursery





Top: Wayne puts together Doc200 traps



Middle: Plant cell lessons at Te Tai Kōhaka



Bottom: Trail upgrade Tūtaepatu Trail