



Te Kōhaka o Tūhaitara Trust

Annual Report for the year ended 30 June 2011



Te Kōhaka o Tūhaitara Trust

The Trustees are pleased to present the annual report including the financial statements of the Te Kohaka O Tuhaitara Trust for the year ended 30 June 2011

For and on behalf of the Trustees.

Henrietta Latimer
Trustee

Contents	Page Reference
1 Trustee Directory	2
2 Chairperson's Report	3
3 Audit Report	6
4 Income Statement	9
5 Statement of Comprehensive Income	10
6 Statement of Movements in Equity	11
7 Statement of Financial Position	12
8 Statement of Accounting Policies	13
9 Notes to the Financial Statements	18
10 Statement of Service Performance	23

Te Kōhaka o Tūhaitara Trust

The Trust Directory

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:

Henrietta Latimer (Chair, Ngāi Tahu)
Alan Jolliffe (Deputy Chairperson Waimakariri District Council)
Jo Kane (Waimakariri District Council)
Hoana Burgman (Ngāi Tahu)
Nukuroa Tirikatene-Nash (Ngāi Tahu)
Neville Atkinson (Waimakariri District Council) (Appointed 7 December 2010)

Administrator: Karen Friedauer

Address: 125 Raven Quay
Kaiapoi

Bankers: ANZ
Kaiapoi

Auditor: Audit New Zealand on behalf of the Office of the Auditor General
P O Box 2
Christchurch

Solicitors: Corcoran French
190 Williams Street
Kaiapoi

The accompanying notes form part of these financial statements

CHAIRPERSON REPORT

Reflecting on the last twelve months, it is hard to go past the earthquakes in September 2010 and February 2011. The Waimakariri District was not spared and rebuilding both here and in Christchurch will be the focus going into the future. The Trust land suffered moderate damage at the Pines and Kairaki Beaches necessitating closing these areas to the public.

In spite of this I am pleased to present the Annual Report for the year ending 30 June 2011. Te Kōhaka o Tūhaitara Trust has enjoyed a year of great activity mainly due to the appointment of a fulltime General Manager and the establishment of the Trust office, Te Tai Kōhaka. Having this base for all Trust business has meant the Trust profile has been more prominent and the community has been very receptive to this presence.

I would like to acknowledge the continued support of the Waimakariri District Council. This support is vital to the wellbeing of the Trust as it works hard to achieve the agreed outcomes of the Statement of Intent.

Highlights for the year include opening of the Trust office, Te Tai Kōhaka, and the Tūtaepatu Trail between Waikuku Beach and Woodend Beach. Tūtaepatu Lagoon has changed remarkably in the last twelve months with Stage 1 completed and work being carried out now to complete Stage 2 of the Restoration Plan.

In looking forward, the Trust will be striving to build on the last year's success, by reinforcing the purpose and objectives of the Trust, continuing to have a strong presence on the land, and engaging positively with our communities.

I would like to acknowledge the work and support of the trustees and staff over the last twelve months, especially as everyone's lives have been affected by the earthquakes. In spite of this they have remained committed to the work of the Trust.

The Trust welcomed new trustees Neville Atkinson and myself and farewelled Ralph Reuben and Sandra Stewart during the year. Jo Kane has tendered her resignation after almost 10 years on the Trust and latterly as Chair. We acknowledge her efforts and wish her well in her future endeavours.

Henrietta Latimer



Henrietta Latimer

Chair



Alan Jolliffe

Deputy Chair



Hoana Burgman



Nukuroa Tirikatene-Nash



Jo Kane



Neville Atkinson



Greg Byrnes

General Manager



Karen Friedauer

Trust Secretary



Tuhaitara Coastal Park

Te Kōhaka o Tūhaitara Trust

Income Statement for the year ended 30 June 2011 in New Zealand Dollars

	Note	2011	2010
Operating Revenue			
Interest		19,210	24,865
Firewood		-	124
Grant Waimakariri District Council		32,100	32,000
Grant - Maintenance Tracks/Reserves		35,000	-
Grant - Immediate Steps: Tutaepatu Lagoon Restoration		30,000	-
Lease Rental Income		37,715	33,946
Miscellaneous Income		2,141	-
Vested Land	15	-	90,000
Donations		114	-
Total Operating Revenue		156,280	180,935
Operating Expenditure			
Advertising		2,148	-
Audit Fee	6	2,100	2,000
Bank Fees and Interest		38	6
Boardwalk and Cycle Way and Tutaepatu Lagoon Expenses		64,546	46,641
Building & Grounds Maintenance / Rates		11,064	462
Catering		3,017	1,515
Communications Strategy		4,494	1,855
Depreciation	4	12,482	6,826
Employment /Operations Expenses		49,722	48,030
Insurance		638	783
Maintenance /Park Services		30,109	1,736
Office Expenses -Equipment,Stationery etc		6,540	1,709
Project Management		18,000	-
Loss on Revaluation		-	10,425
Sundry Expenses		1,296	242
Vehicle Expenses		3,521	-
Total Operating Expenditure		209,715	122,228
Net Surplus (Deficit)		(53,435)	58,707

Te Kōhaka o Tūhaitara Trust

Statement of Comprehensive Income for the year ended 30 June 2011 in New Zealand Dollars

	2011 \$	2010 \$
Net Surplus (Deficit)	(53,435)	58,707
Other comprehensive income: Gain/(Loss) on Asset revaluation	-	(115,000)
Total Comprehensive Income	(53,435)	(56,293)

Te Kōhaka o Tūhaitara Trust

Statement of Movements in Equity for year ended 30 June 2011 in New Zealand Dollars

	Note	2011 \$	2010 \$
Trust Equity at beginning of year		4,382,425	4,438,718
Total Comprehensive Income		(53,435)	(56,293)
Trust Equity at end of year	12	4,328,990	4,382,425

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Financial Position as at 30 June 2011

in New Zealand Dollars

	Note	2011 \$	2010 \$
Assets			
Current Assets			
Cash and Cash equivalents	1	71,016	122,568
Investments	2	282,113	462,189
Trade and Other Receivables	3	48,352	9,272
Total current assets		401,481	594,029
Non-Current Assets			
Property, Plant and Equipment	4	3,990,963	3,815,363
Total non-current assets		3,990,963	3,815,363
Total Assets		4,392,444	4,409,392
Liabilities			
Current			
Trade and other payables	5	57,572	21,228
Income received in advance	9	5,882	5,739
Total current liabilities		63,454	26,967
Total Liabilities		63,454	26,967
Net Assets		4,328,990	4,382,425
General Equity	12	2,229,990	2,283,425
Revaluation Reserve	12	2,099,000	2,099,000
Trust Equity	12	4,328,990	4,382,425

Signed

TE KOHAKA O TUHAITARA TRUST CHAIRPERSON


Henrietta Latimer
Chairperson


Trustee

DATED: 28 September 2011

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Notes to and forming part of the financial statements for the year ended 30 June 2011

Reporting entity

Te Kohaka O Tuhaitara Trust is a Trust established to manage and administer the Recreation Reserve contained in the deed of interest of Ngai Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. The Trust is controlled by the Waimakariri District Council and is a Council Controlled Organisation as defined under section 6 of the Local Government Act

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.

The Trust has designated itself as a public benefit entity for the purposes of New Zealand Equivalents to International Financial Reporting Standards.

The financial statements of the Te Kohaka O Tuhaitara Trust are for the year ended 30 June 2011. The financial statements were authorised for issue by the Board of Trustees on the 28th September 2011.

Basis of preparation

The financial statements of the Te Kohaka O Tuhaitara Trust have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The Trust has designated itself as a public benefit entity. These financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

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

Significant accounting policies

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

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Notes to and forming part of the financial statements for the year ended 30 June 2011

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 they become receivable 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.

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 Income Statement.

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 Income Statement.

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.

Differential reporting

The Te Kohaka O Tuhaitara Trust qualifies for differential reporting as it is not publicly accountable and it is small. The Te Kohaka O Tuhaitara Trust has taken advantage of all differential reporting exemptions.

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 cost.

Employee Benefits

Any trustees payments are made by the ownership entities of Ngai 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.

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Notes to and forming part of the financial statements for the year ended 30 June 2011

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank

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

Trade and other receivables

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment.

A provision for impairment of receivables is established when there is objective evidence that the Trust will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted using the effective interest method.

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, 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 other comprehensive income 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 other comprehensive income 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 other comprehensive income.

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Notes to and forming part of the financial statements for the year ended 30 June 2011

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 Income Statement as incurred.

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

Depreciation

Depreciation is provided on a straight -line basis on property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Land is not depreciated. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Land	Not Depreciated	
Buildings	25 - 40 years	(3%)
Plant And Machinery	3 - 10 years	(10% - 33%)
Computer Equipment	4 years	(25%)
Reserve Land Restoration costs	10 years	(10%)

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 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.

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Notes to and forming part of the financial statements for the year ended 30 June 2011

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 assessments of the time value of the money and risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Changes in accounting policies

There have been no changes in accounting policies.

All policies have been applied on bases consistent with those used in the prior year.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2011 in New Zealand Dollars

	2011 \$	2010 \$
Note 1. Cash and cash equivalents		
Cash at Bank	70,916	122,468
Cash on hand	100	100
Total cash and cash equivalents	71,016	122,568

The carrying value of short-term deposit with maturity dates of three months or less approximates their fair value.

Note 2. Investments

Investments are represented by short-term deposits which have maturities greater than three months from the date of acquisition.

Short term Investments maturing of greater than 3 to less than 6 months maturity from date of acquisition.

50,000	-
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The average maturity of deposits (in days).

148	120
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The weighted average effective interest rate.

4.25%	0%
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Short term Investments maturing of greater than 6 months less than 12 months maturity from date of acquisition.

282,113	462,189
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The weighted average effective interest rate.

4.35%	5.10%
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The average maturity of deposits (in days).

327	183
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The carrying amounts of investments approximate their fair value.

Note 3. Trade and other receivables

Interest from investments
Waimakariri District Council
Environment Canterbury
GST receivable

1,459	2,821
2,100	2,000
34,500	-
10,293	4,451
48,352	9,272

The carrying amount of receivables approximates their fair value.

As at 30 June 2011 all overdue receivables have been assessed for impairment. There is no requirement to establish a provision for impairment.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2011 in New Zealand Dollars

Note 4. Assets	2011	2010
Non current Assets	\$	\$
Property Plant and Equipment		
Land		
Valuation 1 July	3,735,000	3,760,000
Assets vested in the Trust	-	90,000
Revaluation movement	-	(115,000)
Carrying amount 30 June	<u>3,735,000</u>	<u>3,735,000</u>
Reserve Land restoration costs		
Cost 1 July	48,060	53,599
Additions	124,226	-
Depreciation	(5,292)	(5,539)
Carrying amount 30 June	<u>166,994</u>	<u>48,060</u>
Buildings		
Cost 1 July	28,499	-
Additions	-	39,322
Depreciation	(983)	(398)
	<u>27,516</u>	<u>38,924</u>
Revaluation movement	-	(10,425)
Carrying amount 30 June	<u>27,516</u>	<u>28,499</u>
Plant and Equipment		
Cost 1 July	3,804	2,506
Additions	63,856	2,186
Depreciation	(6,207)	(888)
Carrying amount 30 June	<u>61,453</u>	<u>3,804</u>
Total Carrying Value	<u>3,990,963</u>	<u>3,815,363</u>

Land is valued at fair value using market-based evidence based on highest and best use with reference to comparable land values. The most recent valuation was performed by Kerry Stuart (FPINZ, FNZIV) of Darroch Valuations, and the valuation is effective as at 30 June 2010.

Buildings are valued at fair value using depreciated replacement cost. The most recent valuation was performed by Kerry Stuart (FPINZ, FNZIV) of Darroch Valuations, and the valuation is effective as at 30 June 2010.

Note 5. Trade and other payables	2011	2010
	\$	\$
GST payable	-	-
Audit New Zealand	2,100	2,000
Waimakariri District Council	6,620	17,205
Trade and other payables	48,852	2,023
	<u>57,572</u>	<u>21,228</u>

The carrying amount of trade payables approximates their fair value.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2011 in New Zealand Dollars

Note 6. Audit Fees

	2011	2010
	\$	\$
Audit fees paid to principal Auditor	2,100	2,000

Note 7. Capital commitments and contingencies

The capital commitments are as follows:

	2011	2010
	\$	\$
Less than one year	-	-
Later than one year and not later than two years	-	-
Later than two years but not later than five years	-	-
Later than five years	-	-
	-	-

Contingent Assets And Liabilities

As at 30 June 2011, the Trust did not have any contingent assets (2010:nil). There were no contingent liabilities at balance date (2010:nil).

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. The Te Kohaka O Tuhaitara Trust intends to register its pre-1990 land to receive its entitlements.

Based on the Allocation Plan it is estimated the Te Kohaka O Tuhaitara Trust will be entitled to an allocation of 16,920 carbon credits with an estimated value of \$338,000, of which an initial tranche of 6,846 units approximately \$129,720 would be transferred before 31 December 2012.

Additionally, under the ETS the Te Kohaka O Tuhaitara 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. The Te Kohaka O Tuhaitara Trust has no liability for deforestation as at 30 June 2011.

Note 8. Operating leases as lessor

The forestry and camping ground leases with the Waimakariri District Council are currently under review under the terms of the existing contract.

The Farm leases were settled in December 2007. The current leases will expire in June 2013.

	2011	2010
	\$	\$
Less than one year	11,944	11,941
Later than one year and not later than two years	5,770	12,833
Later than two years but not later than five years	-	-
Later than five years	-	-

There are no operating leases as lessee.

Note 9. Revenue received in advance

Rental income received in advance	5,882	5,739
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Note 10. Trustee fees

An ex gratia payment of \$18,000 to Jo Kane was approved by the Trust for work undertaken for the Trust up until the end of 19 November 2010. No other payments have been made to Trustees during the financial year. Trustees payments are made by the ownership entities of Ngai 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.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements
for the year ended 30 June 2011
in New Zealand Dollars

Note 11. Related Parties

Associates

Te Kohaka o Tuhaitara Trust/Waimakariri District Council

Te Kohaka o Tuhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Runanga o Ngai Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Runanga o Ngai Tahu. The land administered by the Trust includes the Tuhaitara coastal reserve (which is subject to the reserves act 1971) and the Tutaipatu Lagoon. The Council's ownership is 50%.

Inter Group Transactions and Balances

	2011 \$	2010 \$
Amounts paid by the Council (excluding GST)	87,891	53,891
	<u>87,891</u>	<u>53,891</u>
Accounts payable to Waimakariri District Council	6,620	17,205
Accounts receivable from Waimakariri District Council	2,100	2,000

Note 12. Equity

General Equity at beginning of year	2,283,425	2,224,718
Surplus / (Deficit)	(53,435)	58,707
Closing General Equity	<u>2,229,990</u>	<u>2,283,425</u>
Revaluation Reserve at beginning of year	2,099,000	2,214,000
Decrease in Asset Revaluation	-	(115,000)
Movements during year	-	(115,000)
Closing Revaluation Reserve	<u>2,099,000</u>	<u>2,099,000</u>
Trust Equity	<u>4,328,990</u>	<u>4,382,425</u>

Note 13. Events after balance date

There were no significant events after balance date.

Note 14. Financial Instruments categories

	2011 \$	2010 \$
Financial Assets		
Loans and receivables	-	-
Cash and cash equivalents	71,016	122,568
Trade and other receivables	48,352	9,272
Investments in term deposits	<u>282,113</u>	<u>462,189</u>
	401,481	594,028
Financial Liabilities		
Financial liabilities at amortised cost		
Trade and other payables	<u>57,572</u>	<u>21,228</u>
	57,572	21,228

Note 15. Vested Assets

\$90,000 land was vested in the Trust in 2010 and is situated at Woodend Beach. It is associated with the building purchased from the Waimakariri District Council. This land was formerly Department of Conservation land.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements
for the year ended 30 June 2011
in New Zealand Dollars

Note 16. Fixed Asset register For the year ended 30 June 2011

	Cost	Accumulated Depreciation	Vested Assets	Additions	Depreciation	Balance 30/06/2011
Land and Buildings						
Land	3,735,000					3,735,000
Buildings - Woodend Beach	28,499				983	27,516
Bollard & cable wire fence (Pines Beach)	896	269			22	605
Concept Plans (Restoration plan 10 year life)	52,703	5,270			5,270	42,163
Tutaepatu Lagoon				48,491		48,491
Tutaepatu Trail				75,735	-	75,735
Total Land and buildings	3,817,098	5,539	-	124,226	6,275	3,929,510
Plant and Equipment						
HP 6735s Laptop External hard drive and Colour printer	2,506	670			627	1,209
2.4Kva Generator	586	42			79	465
2 Chainsaws Makita DCS4600S 18"	1,600	176			533	891
2 Stihl Brush Cutters, 1 with poly cut head				2,315	695	1,620
Roller blinds				1,742	446	1,296
Coffee table,lounge suite, fridge & microwave				2,563	214	2,349
Fencing various contractors				21,675	735	20,940
Vehicle				26,820	2,682	24,138
Office Signage				2,500	100	2,400
Ezi-breeze -heat pump				3,435	94	3,341
Woodend Engineering - Outdoor woodend seat				1,325	2	1,323
Signs				1,481	-	1,481
Total Plant and Equipment	4,692	888	-	63,856	6,207	61,453
Total	3,821,790	6,427	-	188,082	12,482	3,990,963

STATEMENT OF SERVICE PERFORMANCE YEAR ENDED 30 JUNE 2011

PERFORMANCE TARGETS AND MEASUREMENT OF PERFORMANCE TARGETS IN RELATION TO OBJECTIVES

The Trust will:

- Ensure that the Tūtaepatu Project Control Group monitors and reports on progress of the operations and the financial projections.
- Maximise the opportunities for new partnerships to continue with the restoration for stage two and three.

Substantial progress has been made on the restoration of Tūtaepatu lagoon in the early part of 2011. Te Kōhaka o Tūhaitara Trust was successful in its application to the Canterbury Water Management Strategy Immediate Steps Programme - Waimakariri Zone for Stage 2 of the restoration of Tūtaepatu lagoon.

Stage 2, has to date, included weed and willow control on the eastern side of the lagoon, installation of post and cable fencing, the planting of approximately 4200 native plants including Kahikatea, the clearance of a viewing corridor and the establishment of an animal pest control programme.

Tūtaepatu lagoon scored highest of the applicant projects for both its ecological and cultural values and as such the Waimakariri Zone Committee approved \$40,000. Te Kōhaka o Tūhaitara Trust committed an additional \$20,000.



View of main planted area looking south to Woodend Beach



View looking west through viewing corridor

The progress of the restoration operation and financial projections has been reported and relayed to Trustees and Settlers (Waimakariri District Council & Te Ngāi Tūāhuriri Runanga (Ngāi Tahu)) through meeting minutes. Trustees confirmed at the February 2011 meeting that the Tutaepatu restoration funding, of which there is currently \$150,635.00 be specifically tagged at a ratio of 60% (\$90,381) dedicated to Tutaepatu Lagoon restoration maintenance and the remaining 40% (\$60,254) to restoration and infrastructure development.

Approaches to new potential partners for Tutaepatu Lagoon restoration will continue and the Trust is currently awaiting the outcome of an application to the Department of Conservation Condition Fund. Conservation Volunteers NZ have had discussions with the General Manager, and at the time of reporting they are exploring options to propose back to the Trust.

The focus during the upcoming financial year will be to secure funding for Stage 3 of the restoration works which is aimed at completing weed control and native planting along the eastern side of the lagoon. However work has begun on the completion of a viewing platform and interpretive signage in the early part of the new financial year. This funding was tagged from existing monies.

Another success for the Trust has been the opening, in December 2010, of the Tūtaepatu Trail which skirts the eastern side of the lagoon between Woodend and Waikuku Beaches. The work was carried out by the Positive Directions Trust. This shared walking and cycling trail has become the most popular route on the Trust lands.

- **Manage and administer the Reserve in accordance with the approved Reserve Management Plan and ensure that the programmes of access and maintenance are commiserate with Waimakariri District Council programmes.**

The Te Kōhaka o Tūhaitara Trust work plan has been based upon the approved Reserve Management Plan.

The focus for the Trust has been to strengthen our relationships and coordinate activities with the Trust partners and the many stakeholders along the length of the park lands.

WAIMAKARIRI DISTRICT COUNCIL

Te Kōhaka o Tūhaitara Trust acknowledges and is grateful for the support received from the Waimakariri District Council. The Trust receives an annual grant, financial services and the secretarial services of Karen Friedauer.

The Trust has endeavoured during this last year to respond positively to the relationship by inviting Councillors and Staff to visit the Tuhaitara Coastal Park, regular discussions and meetings between designated staff and the General Manager of the Trust and attendance at both WDC committee and Community Board meetings by the Chairperson and General Manager.

Close relationships have been established with Jeff Millward Manager Finance & Business Support, Gary Saunders Property Manager, Tim Sheppard Forestry Manager, Bruce Cathro Engineer and Chris Brown Greenspace Manager to ensure cohesion between the agencies and operations.



Waimakariri District Councillors, Kalapoi & Woodend Community Board members and Council staff listen to H R Tau and Trustee Kane during their visit to the park in March 2011

TE RUNANGA O NGĀI TAHU

The relationship between the Trust and Te Runanga o Ngāi Tahu has been distant. While it is accepted that this responsibility has been deferred to Te Ngāi Tūahuriri, Te Kōhaka o Tūhaitara Trust Ngāi Tahu representatives will commit to seeking a more responsive relationship with both entities. Next year will see the Trust approach Te Runanga o Ngāi Tahu for annual funding that is consistent with the other Settlor Waimakariri District Council.

PEGASUS TOWN

The Trust has been working with Pegasus Town Ltd during the year to complete the area known as the Pegasus Car Park/Beach Access. The agreed process of engagement between the Trust and Pegasus Town Ltd through the General Manager and their representative Paul Armstrong has made for smoother discussions and outcomes being completed on

time. The Pegasus Car Park/Beach Access opened in April 2011 and the Trust is happy with the completed projects e.g.: sand ladder, entrance, car park road, fencing and gates. The Trust understands the outstanding projects which include planting and the installation of a public toilet will be completed prior to summer. The new entrance from Tiritirimoana Drive into the park creates a cohesive transition and blends with the surrounding landscape.

Pegasus Town entrance to Tuhaitara Coastal Park



ENVIRONMENT CANTERBURY

Te Kōhaka o Tūhaitara Trust has a contract with Environment Canterbury to support our infrastructure development i.e. signs, gates, and data GPS mapping. The Trust also benefits from the Ranger service of Environment Canterbury through its working relationship with the Waimakariri District Council.

All of the Environment Canterbury Rangers have been warranted by the Trust under the Reserves Act enabling them to operate on the Trust lands.

The General Manager has developed a strong relationship with Environment Canterbury that allows both organisations to work cohesively in the community.

FRIENDS OF TUHAITARA COASTAL PARK

Te Kōhaka o Tuhaitara Trust has recently established a "Friends of the Tuhaitara Coastal Park" group. The first planting day was held on 23 July 2011 at the Woodend Domain and consisted of planting a mix of native species to develop a biota node. Thirty five people attended the session and all committed to future days.



Friends of the Tuhaitara Coastal Park planting day 23
July 2011

- **Ensure the lease agreements for the camping ground, forestry and farms are compatible with the Reserve Management Plan; and finalised where necessary to maximise the funding potential for the Trust.**

The Trust has completed leases for Woodend Beach Motor Camp, farmland originally gifted by Canterbury University, Licences to Occupy with at The Pines Beach and the Trust office. Still to be completed is the forestry lease which is on hold awaiting a consultant report to Waimakariri District Council.

- **Prioritise its strategic work programme and to ensure the form, function and scope of these projects are appropriately sponsored.**

The Trust has a strategic reporting work programme in place that captures the progress of projects with the assigned sponsorship. The Trustees at their monthly meetings review the progress of the work plan and add and adjust where necessary to meet the Trust vision and objectives.

- **Ensure the contract for fencing and signage with Environment Canterbury meets its staged objectives.**

Fencing and signage continues to be a priority for the Trust as we secure the park and provide information to visitors.

A security lock system has been installed on Trust gates throughout the Park in order to actively control vehicle access.

Fencing has been completed along the road boundary to Tūtaepatu Lagoon off Gladstone Road, along the Tūtaepatu Trail, and around the new road and car park from Pegasus Town. The Council has completed fencing along the Ferry Rd Woodend Beach Reserve and apart from some initial vandalism this has been successful in restricting vehicle access into the Woodend Beach Domain.

Signage has been installed at all main entrances to the Trust lands at Waikuku, Pegasus, Woodend Beach and The Pines Beach.



The GM and Tuahuriri Kaumātua John Crofts enjoy the view across the Trust farmland to Maukatere Mt Grey

- **Prepare a fit for purpose review for an employment strategy to assist with the day to day running of the Trust.**

Prior to the Trust considering the recruitment of a full time employee, there was robust discussion at meetings around the role and the requirements for the day to day running of the Trust. The Trust engaged the services of Shadow Consultants to assist with the recruitment of a General Manager in September 2010 along with establishing the Key Performance Indicators for the role.

This has meant the Trust has in place a clear process for recruitment of staff while keeping up to date with relevant employment information as required.

- **Progress renovations on the Woodend Beach Store and toilet block to maximise its potential.**

The Trust office, Te Tai Kōhaka, was opened in December 2010 by Upokorunanga Te Ngāi Tūahuriri Henare R Tau. The ceremony was well attended by a number of past Trustees, Waimakariri District Council representatives, and local community members.

The General Manager of the Trust is located at the office which is open each day Monday to Friday. There was great benefit in having the office open during the Xmas and New Year holiday period and to have the General Manager available during the weekends, as the number of Park visitors is at its highest during this time of the year.

The local community is now aware of the office and interest in the Trust activity is reflected in the number of people in the newly formed Friends of the Tuhaitara Park.



Upokorunanga Te Ngāi Tūahuriri Henare R Tau
opens Te Tai Kōhaka

- **Finalise the re-negotiation of the Pegasus Town Ltd car parks and toilet provisions on Trust land.**

Work commenced on the extension of Tiritirimoana Drive and beach car park onto the Trust lands from Pegasus Town in November 2010. The construction of the road and car park, installation of gates, bollard and cable fencing, sand ladder, landscaping of the entrance into the Tuhaitara Coastal Park and installation of a temporary public toilet were completed prior to the general public being allowed access in mid April 2011.

Changes to the roadway storm water run-off were agreed and the work carried out prior to June 30 2011.

A double cubicle fully accessible public toilet was ordered and will be installed on site at the car park upon delivery from the manufacturer in Australia. Meanwhile a temporary Portaloo has been installed.

Regular meetings continue to be held on site with the Trust General Manager, WDC Engineer and Pegasus Town Land Project Manager.

- **Finalise Gladstone Park car park and track alignment with Waimakariri District Council and Pegasus Town Ltd.**

This parcel of work has been put on hold due to the high levels of water at Tutaepatu Lagoon. However the Gladstone Road fencing along the boundary of Tutaepatu Lagoon has been upgraded to secure the area from unauthorised motor vehicles.

- **Implement a communication strategy and public awareness programme will be formulated.**

Te Kōhaka o Tūhaitara Trust has developed a communication strategy with the primary aim of raising the Trust and Park profiles.

The first two quarterly news letters were published in Northern Outlook in March and July 2011. Regular articles and editorial appear on a once monthly average in the Waimakariri newspapers.

A Trust Booklet has been completed and has been forwarded to numerous agencies, groups and individuals and including in all funding applications.

The Chair and General Manager have continued to attend stakeholders and service group meetings in order to promote the park and the Trust activities. The park has been included in the official Waimakariri Visitor Guide.

Additionally the Trust continues to develop its website and Facebook page.

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

The Trust completed its statutory reporting requirements during the year to Waimakariri District Council and Te Runanga o Ngāi Tahu (Te Ngāi Tūhuriri Runanga). The Chair and General Manager presented the 2009/10 Annual report and the 2011/12 Statement of Intent to the Waimakariri District Council Audit Committee.

The General Manager reports quarterly to Waimakariri District Council and emails Te Ngāi Tūhuriri Runanga on the progress of achieving the Statement of Intent objectives.

- **Ensure concessions for events on Trust land will have Health and Safety Plans and Public Liability Insurance.**

Te Kōhaka o Tūhaitara Trust has had two events on the Trust lands during the year held by the Plains and Peninsula Orienteer Club and the Canterbury Cross Country Club. Due to the September earthquake, the section of park between Kairaki and Woodend has been closed resulting in the cancellation of a number of events.

The Park remains closed in this section, due to the damage and upcoming forestry operations.

- **Review the approved Reserve Management Plan as required. The Tuhaitara Coastal Reserve Management Plan is considered a 'living document' subject to 'continuous review' as required by the Reserves Act 1977.**

The Tuhaitara Coastal Reserve Management Plan is considered a living document subject to continuous review as required by the Reserves Act 1977. Trustees approved at the June 2011 meeting, that the Ngāi Tahu Trustees will be reviewing the Ngāi Tahu values section of the Reserve Management Plan during the next financial year.

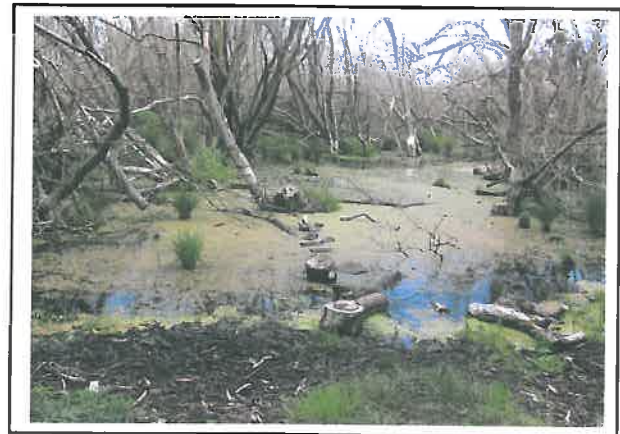
- **Ensure the staged work programme for the Pegasus Bay Walkway for access for cycling and walking, which will include appropriate signage, track alignments and resurfacing have a planned approach and budgetary provision. The Trust will work closely with Waimakariri District Council and Environment Canterbury to ensure consistency of administration.**

The Trust completed the securing of the access points onto the Pegasus Bay Walkway from The Pines Beach. A grant from Waimakariri District Council allowed this work to be completed and included the installation of fencing, track markers, gates and signage.

The walkway was impacted upon by the September earthquake with numerous trees down or dislodged, large fissures and areas of liquefaction. The section of the Park between Woodend Beach and The Pines Beach has been closed since this time. The General Manager has been working closely with WDC Forest Manager to clear earthquake damage and realign trails to mutually beneficial routes.

An application to Walking Access NZ to assist with the clean up and realignment of the walkway in the earthquake impacted area was made prior to the end of the financial year. This application was successful, with funding and remedial work to be completed in the next financial year. This work will include the realignment and resurfacing of the walkway.

ISSUES



Rising water levels at Tūtaepatu Lagoon

Elevated water levels

The rising water level within Tutaepatu Lagoon has meant that the proposed boardwalk project has been put on hold. Additionally the Trust farmlands to both the south and north of the lagoon have become waterlogged and in some areas are covered by surface water.

The potential consequences include the loss of rental income as the land is becoming unusable by the current farming lessees. However this may expedite the reforestation of the land with native species qualifying for carbon credits.

At the time of this report, it has not been confirmed whether there are links between the rise in water level and the earthquake events during the year.

Unauthorised access to Trust lands

The encroachment by motor vehicles accessing the Park from the beach continues to cause problems for the Trust. Over the last year there have been 30 low level incidents. Of more concern, however, are the equestrian users of the Trust lands as they access the beach for their training. There has been evidence of these users damaging some of the walking and cycling trails and the Trust has decided to designate specific bridle trails. Hopefully they will still enjoy their activity without imposing upon other users.

SIGNIFICANT EVENTS

There have been a number of significant events during the past year including the earthquakes and heavy snow. The Trust will be developing a Significant Event Plan in order to be able to respond effectively in these events to protect visitors and infrastructure.

The fire plan component of the plan will be completed by the Waimakariri Principal Rural Fire Officer.

Of note in response to the September earthquake, Trustee Jo Kane and the Positive Directions Trust rangitahi assisted residents at Kaiapoi, The Pines and Kairaki Beaches in the clean up.

Another positive initiative of the Trust in response to the earthquakes has been to allow access to firewood and pines cones from the Woodend Beach Domain over the past three months. Those making use of this have included residents from Kaiapoi, Woodend, the eastern suburbs of Christchurch and Tuahiwi Runanga members.