



Te Kōhaka o Tūhaitara Trust

ANNUAL REPORT: TO 30 JUNE 2016



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CHAIRPERSON REPORT

Te Kōhaka o Tūhaitara Trust Chairperson's Annual Report 2015-2016.

Ka tangi te titi, ka tangi te kaka, ka tangi hoki ahau

Kia ora tātou,

Once again I find myself asking where has the year gone as I tap the keys for my second Annual Report as the Te Kōhaka o Tūhaitara Trust Chairperson.

Looking back over the year's events we have again been fortunate that rainfall has fallen at the times most critical for plantings during what was initially expected to be a relatively dry 'El Nino' year.

Controls of exotic pest plants continued with basal bark and drill and fill techniques used for the eradication of willows.

Elsewhere other weed control efforts focussed on the inevitable gorse and broom and also 'Beggars Tick' and Japanese honeysuckle.

Avian botulism also has had a continued an impact on the Lagoon although at a significantly reduced level from last year; and once again the southern end of the park suffered from the on-going efforts of an unidentified arsonist.

The Trust also lodged a submission to the Waimakariri Red Zone Futures process with an eye to the management of some lands in Pines and Kairaki Beach.

This is in order to complete the connection from Tutae Patu to the Waimakariri River.

Another submission by the Trust looms as part of a significant development on a neighbouring parcel of land.

On a more positive note 2015-2016 saw a number of projects commence, among them the translocation of Canterbury Mudfish into the park.

From all accounts the growth rates of these mudfish in some of the Biota Node ponds has been phenomenal.

The 'Friends of Tūhaitara' continued to assist at volunteer days in the park providing valuable assistance with planting days and weeding days.

Other volunteer groups included the Canterbury Geocache Group and a rather interesting geocache (no finger pointing please), Kathmandu.

Another exceptional day was Canterbury University's Student Volunteer Army, Rūnanga members and the local community helping to plant 2,000 podocarps as part of 'Project Crimson' (a carbon sequestration project).

Project Crimson has indicated that the Trust may receive another 8,000 podocarps over the next four years.

Perhaps the most gratifying event was the creation of the 'Bruce Banks Environmental Education Award'.

Offered annually to any primary or secondary student or school, the award acknowledges the efforts of Bruce, the Trust's first honorary ranger, pest controller and track cutter extraordinaire.

The Trustee's would like to acknowledge the continued support in the form of on-going funding from various agencies;

the 'Tuia' project from Environment Canterbury,

the Canterbury Water Management Strategy Waimakariri Zone Committee,

the three year funding Ngāi Tahu Fund,

and a financial commitment from the Waimakariri District Council to maintain the Pegasus Bay Walkway.

The Trustee's would also like to acknowledge the significant contributions by the many individuals and groups who continue to provide impetus to the 200 year vision of the Trust.

Ma te atua hei manaaki, hei tiaki ki a koutou katoa.



Joseph Hullen

TRUSTEES AND STAFF



Trustees: Joseph Hullen (chair), Catherine McMillan, Hoana Burgman, Neville Atkinson (Deputy Chair) Alan Jolliffe, Nukuroa Tirikatene-Nash



Greg Byrnes
General Manager

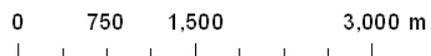


Karen Friedauer
Trust Secretary

Attendance: 11 meetings

J Hullen:	Chair	8
N Atkinson:	Dpty	11
H Burgman:		8
A Jolliffe:		10
C McMillan		8
N Tirikatene -Nash:		10

Tuhaitara Coastal Park



Independent Auditor's Report

To the readers of Te Kohaka O Tuhaitara Trust's financial statements and performance information for the year ended 30 June 2016

The Auditor-General is the auditor of Te Kohaka O Tuhaitara Trust (the Trust). The Auditor-General has appointed me, John Mackey, 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 her behalf.

Opinion on the financial statements and the performance information

We have audited:

- the financial statements of the Trust on pages 10 to 23, that comprise the entity information, the statement of financial position as at 30 June 2016, the statement of comprehensive revenue and expense, statement of changes 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 24 to 37.

In our opinion:

- The financial statements of the Trust:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2016; 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 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 2016.

Our audit was completed on 29 September 2016. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Trustees and our responsibilities, and explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and the performance information are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and the performance information. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and in the performance information. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the performance information, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Trust's financial statements and performance information 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Trustees;
- the appropriateness of the reported performance information within the Trust's framework for reporting performance;
- the adequacy of the disclosures in the financial statements and in the performance information; and
- the overall presentation of the financial statements and the performance information.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the performance information. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

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

Responsibilities of the Trustees

The Trustees are responsible for the preparation and fair presentation of financial statements for the Trust that comply with generally accepted accounting practice in New Zealand. The Trustees are also responsible for preparation of the performance information for the Trust.

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

The Trustees are responsible for such internal control as it determines is necessary to enable the preparation of financial statements and the performance information that are free from material misstatement, whether due to fraud or error. The Trustees are also responsible for the publication of the financial statements and the performance information, whether in printed or electronic form.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and the performance information and reporting that opinion to you based on our audit. Our responsibility arises from the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

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



John Mackey
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 2016

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 a Waimakariri District Council, 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; and 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

Te Kōhaka o Tūhaitara Trust

Statement of Financial Performance for the period ending 30 June 2016

	Note	Period ending 30 June 2016	Period ending 30 June 2015
Revenue			
Interest		3,614	6,781
Grant - Council Administration/Operations	1	37,359	37,209
Grant - Immediate Steps:Tūtaepatu Lagoon Restoration	2	31,759	53,759
Grants - Other	2	75,236	92,051
Lease Rental Revenue		37,918	39,156
Log Sales		-	5,890
Miscellaneous Revenue		741	635
Field Guide Sales		313	557
Donations		1,004	230
Services Landscape Contracts		5,915	-
Assets donated		7,740	-
Carbon credits fair value adjustment		-	41,664
Total Revenue		<u>201,599</u>	<u>277,932</u>
Expenses			
Advertising		868	314
Audit Fee	4	6,359	6,209
Bank Fees and Interest		100	100
Biota Nodes Enhancement		3,408	7,599
Boardwalk and Cycle Way and Tūtaepatu Lagoon Expenses		40,362	116,730
Building & Grounds Maintenance / Rates		70	-
Catering		483	507
Communications Strategy		340	874
Cultural Education Programme & Field Booklet		1,436	4,698
Employment /Operations Expenses	3	89,611	85,874
Fire Clearance/Prevention		-	6,520
Depreciation of property,plant and equipment	5a	37,328	37,498
Contract landscape Projects		3,022	-
Insurance		2,286	2,425
Maintenance /Park Services		4,825	4,794
Office Expenses -Equipment,Stationery etc		5,696	5,297
Pa Herekeke		-	555
Pines Beach Wetlands		14,887	16,733
Sundry Expenses		811	2,263
Vehicle Expenses		4,944	4,728
Loss on disposal of assets		-	4,261
Total expenses		<u>216,836</u>	<u>307,979</u>
Operating Surplus/ (deficit) before tax		(15,237)	(30,047)
Income tax expense		-	-
Surplus / (deficit) after tax		<u>(15,237)</u>	<u>(30,047)</u>
Other comprehensive revenue and expenditure			
Gain/ (Loss) on asset revaluation	12	230,948	-
Total other comprehensive revenue and expenditure		230,948	-
Total comprehensive revenue and expense		<u>215,711</u>	<u>(30,047)</u>

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Movements in Equity for the period ending 30 June 2016

	Note	June 2016 \$	June 2015 \$
Equity at start of Period		4,749,672	4,779,719
Correction of Error	17	(73,706)	-
Total Comprehensive Revenue and Expenditure	12	215,711	(30,047)
Trust Equity at end of Period	12	<u>4,891,677</u>	<u>4,749,672</u>

The accompanying notes form part of these financial statements

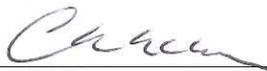
Te Kōhaka o Tūhaitara Trust

Statement of Financial Position as at 30 June 2016

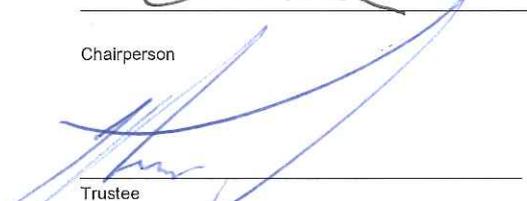
	Notes	June 2016 \$	June 2015 \$
Assets			
Current Assets			
Cash and Cash equivalents	6	24,231	18,030
Debtors and prepayments	7	6,795	53,286
Investments	8	103,488	100,074
Total current assets		134,514	171,390
Non-Current Assets			
Property, Plant and Equipment	5a	4,765,752	4,516,757
Intangible Assets - Carbon credits	5b	27,478	101,184
Total non-current assets		4,793,230	4,617,941
Total Assets		4,927,744	4,789,331
Liabilities			
Current			
Creditors and accrued expenses	9	25,273	32,699
Employee costs payable	10	7,159	3,484
Revenue received in advance	11	3,635	3,476
Total current liabilities		36,067	39,659
Total Liabilities		36,067	39,659
Net Assets		4,891,677	4,749,672
Trust Equity			
General Equity	12	2,106,280	2,195,223
Revaluation Reserve	12	2,785,397	2,554,449
Trust Equity	12	4,891,677	4,749,672

Signed

Te Kōhaka o Tūhaitara Trust Chairperson



Chairperson



Trustee

DATED: 29 September 2016

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Cashflows

for the period ending 30 June 2016

	June Actual 2016	June Actual 2015
<i>Cash flows from operating activities</i>		
Receipts from Customers		
Interest Received	3,658	7,157
Donations	1,004	230
Field Guide Sales	313	557
Grant - Immediate Steps:Tūtaepatu Lagoon Restoration/ Pines Wetland	31,759	63,759
Grant Te Pūtea Whakakakaha Mahika Kai	80,472	16,800
Grant Waimakariri District Council	31,000	31,000
Grant Tracks/Reserves Maintenance	20,000	2,500
Grant Pest Surveillance	10,000	-
Grant Biota Nodes/Tuia Project	5,000	12,348
Landscaping Services He Waka Tapu/Te Whatumanawa	5,000	-
Lease Rental Revenue	38,078	39,552
Miscellaneous Revenue	1,655	635
Payments to Suppliers and employees	(180,962)	(271,950)
Interest paid/bank fees	(65)	(65)
He Waka Tapu / Te Whatumanawa expenses	(3,022)	-
Net Goods and Services Tax	11,737	(11,483)
Net Cash Flows from Operating Activities	55,627	(108,960)
<i>Cash flows from investing and financing activities</i>		
Receipts from sale of property, plant, and equipment	-	19,565
Receipts from sale of investments	100,074	150,000
Payments to acquire property, plant, and equipment	(46,012)	(43,225)
Payments to acquire investments	(103,488)	(100,074)
Net cash flow from investing and financing activities	(49,426)	26,266
Net increase(decrease) in cash for the year	6,201	(82,694)
Add opening bank accounts and cash, including bank overdraft	18,030	100,724
Closing bank accounts and cash, including bank overdraft	24,231	18,030

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2016

Changes in Accounting policies and transition to the new PBE SFR-A (PS) Standard

This is the second set of financial statements prepared using the new PBE SFR-A (PS) standard.

Note 1. Council funding

	2016	2015
Council funding	37,359	37,209
Total council funding	37,359	37,209

Note 2. Other grants received

	2016	2015
Project grants lagoon restoration	31,759	53,759
Other grants non government	75,236	92,051
Total grants received	106,995	145,810

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

Note 3. Employee related costs

	2016	2015
Salaries and wages	89,481	84,341
Other employee related costs	130	1,533
Employee related costs	89,611	85,874

Note 4. Audit Fees

	2016	2015
Audit fees for the financial statement audit	6,359	6,209
Total audit fee	6,359	6,209

Te Kōhaka o Tūhaitara Trust

Note 5a. Property Plant and Equipment
for the period ended 30 June 2016

	Land	Reserve Land Restoration	Buildings	Computer Equipment	Motor Vehicles	Plant and Equipment	Total
Cost							
Carrying amount at 1 July 2014	4,142,000	285,847	76,949	4,598	35,595	92,572	4,637,561
Additions	-	12,915	5,890	1,539	28,239	794	49,377
Revaluation Gain / (Loss)	-	-	-	-	-	-	-
Disposals	-	-	-	(1,539)	(35,595)	-	(37,134)
Carrying amount at 30 June 2015	4,142,000	298,762	82,839	4,598	28,239	93,366	4,649,804
Carrying amount at 1 July 2015	4,142,000	298,762	82,839	4,598	28,239	93,366	4,649,804
Additions	-	50,864	-	2,289	-	2,222	55,375
Revaluation Gain / (Loss)	235,000	-	(4,052)	-	-	-	230,948
Revaluation cost adjustment	-	-	(6,265)	-	-	-	(6,265)
Disposals	-	-	-	-	-	-	-
Carrying amount at 30 June 2016	4,377,000	349,626	72,522	6,887	28,239	95,588	4,929,862
Accumulated depreciation and impairment losses							
Carrying amount at 1 July 2014	-	57,653	3,931	3,839	10,679	32,755	108,856
Depreciation expense	-	17,602	1,056	771	6,138	11,931	37,498
Impairment losses	-	-	-	-	-	-	-
Disposals	-	-	-	(256)	(13,052)	-	(13,308)
Carrying amount at 30 June 2015	-	75,255	4,987	4,354	3,765	44,686	133,046
Carrying amount at 1 July 2015	-	75,255	4,987	4,354	3,765	44,685	133,046
Depreciation expense	-	19,183	1,277	243	5,648	10,977	37,328
Revaluation accumulated depreciation adjustment	-	-	(6,265)	-	-	-	(6,265)
Impairment losses	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Carrying amount at 30 June 2016	-	94,438	-	4,597	9,413	55,662	164,110
Carrying amounts							
At 30 June and 1 July 2014	4,142,000	228,195	73,018	760	24,917	59,817	4,528,705
At 30 June 2015 and 1 July 2015	4,142,000	223,507	77,852	244	24,474	48,680	4,516,757
At 30 June 2016	4,377,000	255,188	72,522	2,290	18,826	39,926	4,765,752

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2016

Note 5b. Intangible Assets

	2016	2015
Carbon Credits	27,478	101,184

Based on the Allocation Plan dated 30 March 2012 the 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 6. Bank account and cash

	2016	2015
Cash on hand	100	100
Cheque Account	24,131	17,930
Total bank accounts and cash	24,231	18,030

Note 7. Debtors and prepayments

	2016	2015
Debtors	6,795	53,286
Provision for impairment	-	-
Net debtors	6,795	53,286
Prepayments	-	-
Total debtors and prepayments	6,795	53,286

Note 8. Investments

	2016	2015
Current portion		
Term deposits	103,488	100,074
Total investments	103,488	100,074

Note 9. Creditors and accrued expenses

	2016	2015
Creditors	18,914	26,490
Accrued expenses	6,359	6,209
Total creditors and accrued expenses	25,273	32,699

Note 10. Employee costs payable

	2016	2015
Annual leave	7,159	3,484
Total employee costs payable	7,159	3,484

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2016

Note 11. Revenue in advance

	2016	2015
Revenue in advance	3,635	3,476
Total revenue in advance	3,635	3,476

Note 12. Equity

	2016	2015
Accumulated surpluses		
Balance at 1 July	2,195,223	2,225,270
Correction of error (Note 17)	(73,706)	-
Surplus / (Deficit)	(15,237)	(30,047)
Balance at 30 June	2,106,280	2,195,223
Revaluation Reserve at beginning of year	2,554,449	2,554,449
Increase / (Decrease) in Asset Revaluation	230,948	-
Movements during year	230,948	-
Closing Revaluation Reserve	2,785,397	2,554,449
Trust Equity	4,891,677	4,749,672

Note 13. Capital commitments and contingencies

	2016	2015
Capital commitments represent capital expenditure for the completion of stage five of the Tūtaepatu Lagoon project (June 2015 \$27,031).	-	27,031

Contingent Assets And Liabilities

As at 30 June 2016, the Trust did not have any contingent assets (2015:nil). There were no contingent liabilities at balance date (2015: nil).

Note 14. 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 Tūhaitara Coastal Reserve (which is subject to the Reserves Act 1977) and the Tūtaepatu Lagoon. The Waimakariri District Council has a controlling interest of 50% of this entity.

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

Te Kōhaka received \$82,997 from the Waimakariri District Council in the form of a grant, audit fee, lease of land and maintenance contracts (2015 \$82,058). The Waimakariri District provides free administration and financial services to the Trust.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2016

Note 15. Trustee fees

No other payments have been made to Trustees during the financial year (2015: 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 16. 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. The Te Kōhaka o Tūhaitara Trust registered its pre- 1990 land.

Based on the Allocation Plan dated 30 March 2012 the 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 the 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 extend of that emission. The Te Kōhaka o Tūhaitara Trust has no liability for deforestation as at 30 June 2016. (2015 nil)

Note 17. Correction of errors

Carbon credits were originally valued at fair value in the financial statements for the year ended 30 June 2015. Public Benefit Entity simple format accrual accounting standards required recognition at the readily obtainable value at 1 July 2013. This has resulted in a correction to accumulated surpluses and intangible asset for the year ended 30 June 2016.

Accumulated surpluses

Accumulated surpluses have been corrected to recognise the removal of the fair value movement of carbon credits recognised in the year ended 30 June 2015 and adjust the value at which the carbon credits were initially recognised. An adjustment of \$73,706 was made in the year ended 30 June 2016.

Statement of Financial Position

Intangible assets have been reduced by \$73,706 due to a change in measurement base from fair value to their readily obtainable value at 1 July 2013.

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Notes to and forming part of the financial statements for period ending 30 June 2016

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 the Te Kōhaka o Tūhaitara Trust are for the period ended 30 June 2016. The financial statements were authorised for issue by the Board of Trustees on the 29th September 2016.

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 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.

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 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, 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 revenue and expenditure 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 revenue and expenditure 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 revenue and expenditure.

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 Financial Performance 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	1 - 10 years	(1% -10%)
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 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.

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.

Changes in accounting policies

There has been one change in accounting policies.

The Trust has recognised donated assets using the 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".

The Trust commenced reporting under Public Benefit SFR-A basis in June 2015. This new standard replaced New Zealand equivalents to International Financing Reporting Standards (NZIFRS) and differential reporting.



STATEMENT OF INTENT

FOR THE YEAR ENDING 30 JUNE 2016

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 Runanga o Ngāi Tahu as representative of Ngāi Tahu, -

- (a) By vesting Tūtaepatu Reserve in Te Runanga 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 Runanga 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 Runanga 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 2015 -2016

All of 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 that the health and safety and employment conditions of Trust staff, contractors and visitors meet relevant legislation.
3. Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes
4. Ensure that lease agreements are compatible with the Reserve Management Plan; and finalised where necessary to maximise the revenue potential for the Trust.
5. Review the approved Reserve Management Plan. The Tūhaitara Coastal Reserve Management Plan is considered a 'living document' subject to 'continuous review' as required by the Reserves Act 1977.
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 restoration of Tūtaepatu Lagoon.
8. Complete the staged restoration of Tūtaepatu Lagoon.

9. Develop two further performing 'biota nodes' to progress the long term goal of indigenous coastal forest along the length of the Tūhaitara Park.
10. Continue to develop and implement environmental education modules.
11. Ensure that the access and maintenance programmes are in line with strategic plans and priorities; and appropriately resourced.
12. Provide and maintain a minimum 15km of walking, cycling and bridle trails within the park for recreational purposes.
13. Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note Concessions are just not for events but can be for ice cream vehicles coffee vehicles, research activities; they are a mechanism to control all activities.)
14. Ensure all our work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.

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
- Te Rūnanga o 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 Statement of Accounting Policies

PERFORMANCE MEASUREMENT IN RELATION TO TARGETS AND OBJECTIVES

Tūhaitara Coastal Park can be likened to a Wharenuī, 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 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; we will carve and decorate the whare maihi, or bargeboards, through intergenerational inclusion.

To this aim, the 2015/16 year was one of new chapters.

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

Te Kōhaka o Tūhaitara Trust 2015/16 work plan was based upon the Reserve Management Plan and Statement of Intent. We continue to work collaboratively with our key stakeholders to consolidate, and in most cases enhance, the projects and programmes being undertaken by the Trust.

Our focus on the four pillars that support our mission to restore the park, culture, education, environment, and recreation, will ensure the success of our intergenerational project.

Waimakariri District Council

The Trusts relationship with all sections of Waimakariri District Council underpins the work we are carrying out on behalf of the people of the Waimakariri district and New Zealand. There is a maturity about the connection where the benefits for both parties' aims are obvious. The Trust receives an annual grant, financial and secretarial services and we are thankful for this ongoing commitment.

This year saw a financial commitment from the Council to the maintenance of the Pegasus Walkway which is now acknowledged as a key part of the districts recreational walking and cycling infrastructure.

Again we would like to acknowledge the Council's Principal Rural Fire Officer and the many volunteers and professional fire fighters who have responded to a second summer of arson events in the southern section of the park.

Te Runanga o Ngāi Tahu/Te Ngāi Tūahuriri Runanga

Te Runanga o Ngāi Tahu has continued with their three-year funding from the Ngāi Tahu Fund to support the Trust's main works. We continue to have easy access to the expertise of Te Runanga o Ngāi Tahu staff and this has been beneficial in the Trust's response to a proposed development bordering Tūtaepatu lagoon this year.

Te Ngāi Tūahuriri Runanga have also continued to support the work being carried out by the Trust, and again have provided written support for funding applications and environmental initiatives.

This includes our 5th annual application to the Tuia fund to enable the continued development of Tuahiwi Schools, Te Puawaitanga o Tuahiwi Biota Node.

Additionally, we have hosted several visits to Tūhaitara as a part of nohanga experiences at Tuahiwi Marae and had regular volunteer support from Runanga members.

Environment Canterbury

We continue to work closely with Environment Canterbury, especially in an operational context with the Ranger Team, on coastal issues.

The General Manager carried out patrols along the beach area and river mouths with ECan ranger staff over the Christmas New Year period. This was primarily to supplement ranger numbers over this busy time of the year but had the positive outcome of showing a coordinated inter-agency approach to protecting the coastal environment.

The General Manager also attended the inter-agency ranger get-together hosted by Environment Canterbury at McLeans Island. Attendees included staff from ECan, Christchurch City Council, Department of Conservation, Selwyn and Waimakariri District Councils. This provided a fantastic opportunity to update each other regarding projects, issues and opportunities.

We continue to work with the Enviro schools team on St Joseph's School Biota Node and assisted them with field activities at the Pegasus Town wetlands for students at Pegasus School.

The Trust again received funding as part of the Tuia project, and a highlight for a number of the students and parent helpers was attending the joint Canterbury Runanga Chairs/ECan Commissioners meeting to discuss the project. This was well received.

Department of Conservation

The General Manager attended the Waimakariri Office mid-winter breakfast which was a great opportunity to strengthen the network and catch up and meet with a wide range of people involved with conservation projects within the district.

It is however our relationship with our 'local' office Mahaanui that is our primary contact with the department. The Mahaanui Conservancy staff provide invaluable technical support for the Trusts projects and programmes. This has included surveying for kowaro sites and noxious weed infestations.

Friends of Tūhaitara/Volunteers

The "Friends of the Tūhaitara Coastal Park" group continues to steadily expand its numbers. We held two planting and weeding days over the past year. This was similar to the previous year; due to the work carried out by the corrections teams and conservation volunteer groups that have visited throughout the year.

We hosted a number of volunteer groups this year including the Canterbury Geocache Group, who brought over 100 volunteers including international visitors to plant some 700 natives at Woodend Beach Domain and have returned to weed and mulch them, Kathmandu carried out a day of weed control and the University of Canterbury Student Volunteer Army, who along with some of our Friends of the Park and Runanga members, planted 2000 podocarps as part of their Anzac Weekend Legacy Project.

We currently have over 60 individuals and groups on our email list and 430 subscribers to our Friends of Tūhaitara Coastal Park Facebook page.

CWMS Waimakariri Zone Committee

The CWMS Waimakariri Zone Committee again provided funding for the restoration of Tūtaepatu Lagoon. The results of this funding are obvious, with female grey willow, old man's beard, and Japanese honeysuckle under control, and some 25,000 – 30,000 native plants around the lagoon periphery.

The Committee also provided funding to assist the Trust with the second stage of rehabilitation of The Pines Beach Wetland and the completion of a video on the progress of the restoration of Tūtaepatu lagoon.

The support of the Zone Committee and acknowledgement of the values associated with the entire freshwater catchment within the Park remains the biggest single contributing factor to our progress.

On site visits by committee members to both The Pines Wetland and Tūtaepatu Lagoon has strengthened the relationship and reinforced the commitment the Committee has to the lowland streams and coastal lagoons identified in the Waimakariri Zone Implementation plan.

Working Waters Trust

The Trust along with Working Waters Trust (WWT) as the lead completed our first translocation of mudfish within the park. After obtaining the permit from the Ministry of Primary Industry, WWT located and transferred mudfish fry into three of our exiting biota nodes as part of our Open Day 2015 activities. These nodes were surveyed in April 2016 and the fry had transformed into fish ranging in size from 53 – 91mm.

This has been a great success story and we will be carrying out further translocations later this year.



Left: kowaro / Canterbury mudfish in gee minnow survey trap

University of Canterbury

This year saw a further strengthening of the relationship between the Trust and the University of Canterbury.

A mid-year hui hosted by the Office of the Pro Vice Chancellor Maori and the Ngāi Tahu Research Centre brought together a diverse range of University managerial and teaching staff, along with Trustees and the General Manager, to workshop through how such a relationship could work.

The Hui produced an incredible excitement and the initial feedback has been extremely positive. There have been a number of follow up meetings starting to provide detail to the relationship.

Schools

The number of schools visiting the park on one-off visits continues to increase and this year it was pleasing to host Rangiora High School Year 9 students carrying out a project on the Tūtaepatu Lagoon rahui, Te Pa o Rakaihautu and a number of other Christchurch and North Canterbury schools.

We also continue to have Woodend, Kaiapoi North, Ohoka, Tuahiwi, Rangiora Borough and St Joseph's School students attending fortnightly for the biota node project.

Community

Support and patronage of the park continues to grow as more people come to hear about or experience Tūhaitara through our education programme, regular community working bees, events or simply by word of mouth.

We have continued to work closely with our neighbouring beach communities, this year through our submissions to the Northern Pegasus Bay Bylaw review and the Preliminary Red Zone Recovery Plan.

Trustees and the General Manager have attended numerous community group meetings over the year to promote Tūhaitara Coastal Park, and to see how best we can work together for our common objectives, an example being the Pegasus Town lake meeting where the Trust strongly supported the naturalising of the area.

Other significant community engagement has occurred with many groups volunteering for projects at the park including attendees of the international geocache event, and others including Conservation Volunteers NZ, Amcor and Kathmandu staff and customers.

2. 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.

Additionally, the Trust updated its annual Health & Safety Plan and scheduled an audit of the Trusts Health and Safety policy and procedures during 2016/17.

3. 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 Tūahuriri Runanga).

After missing last year's deadline for the Statement of Intent, by a matter of days, the Trust committed to ensuring statutory reports were within the required timeframes. There was a quarterly report timing issue in the latter part of 2015 due to a change of staff at Waimakariri District Council.

All reports were supplied.

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

The Trust has all of its leases and licenses up to date. The only new agreement during the past year was the five yearly rent review for the Woodend Beach Holiday Park. This was successfully completed to a mutually acceptable outcome between the Trust and Waimakariri District Council.

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

After adopting *Te Kōhaka o Tūhaitara Trust Strategic Plan 2015 – 2025*, which sets out the direction for the Trust over the next ten years, the Trust decided there was no need to formally review the Reserve Management Plan as it continues to be relevant and robust.

This may however change over the next year should the proposed inclusion of land at The Pines and Kairaki Beaches be included into Tūhaitara as part of the red zone recovery process.

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

The promotion of the cultural significance and history of the land is of paramount importance to Te Kōhaka o Tūhaitara Trust. This is reflected in all of our programmes and relationships.

This year the Trust hosted a number of groups and corporates experiencing nohanga at Tuahiwi Marae.

This year's visit by the Rangiora High School Year 9 students investigating the Tūtaepatu Lagoon rahui allowed the opportunity to further promote the history and cultural significance of the lands.

7. Maximise the opportunities for additional partnerships and sustainable funding to continue with the restoration of Tūtaepatu Lagoon.

For the fifth year in a row we received funding from the Canterbury Water Zone Committee for the restoration of Tūtaepatu. This has resulted in an incredible transformation of the lagoon, an increase in the numbers and diversity of native flora and fauna and; a greater appreciation by the wider community of the significant value of Tūtaepatu and the Tūhaitara Coastal Park.

Other partners supporting the rehabilitation of Tūtaepatu Lagoon include Conservation Volunteers NZ, Friends of Tūhaitara Coastal Park, Corrections and Environment Canterbury.

This year also saw the planting of 2000 podocarps, donated by Project Crimson, and a commitment for a further 8000 over the next four years. This will not only benefit the rehabilitation of Tūtaepatu, but also have the potential to increase our capacity to sequester carbon.

8. Complete the staged restoration of Tūtaepatu Lagoon.

During December 2015 and the end of April 2016, Stage 6 of the restoration of Tūtaepatu Lagoon was completed. It had been presumed this would be a period of draught due to the El Nino weather system over the Pacific Ocean. This meant that the focus of restoration work would be on willow and weed control. However instead of draught, Tūhaitara Coastal Park received regular rain events which supported the growth of plants from previous stages of the restoration project.

The water levels in the lagoon remained marginally higher than the previous summer and this allowed Wai ora staff to use a mix of basal bark spraying and drill and fill technique for the eradication of willows.

The avian botulism issue continued at the lagoon but to a significantly reduced level. This may be because of a mix of the water level and a number of rain events and temperature drops that occurred during the summer.

During February, Wai ora staff carried out control work on the willows on the northern end of the lagoon and also Japanese Honeysuckle and Beggars Ticks on the eastern margin.

March saw more willow and weed control around the margins of the lagoon. Major weeds again included Beggars Tick and Japanese Honeysuckle.

During April, the focus was on the southern end of the lagoon with willow control and the spraying of the retired horse paddock which backs onto the lagoon. This was to kill pasture grasses and gorse.

In May the area was planted with a mix of 2000 kahikatea, matai and totara. These trees were donated by Project Crimson as part of their carbon sequestration project. They have indicated they will donate up to 8,000 podocarps over the next four years.

Additionally, Trust staff, removed willows from along the southern boundary of Tūtaepatu where we adjoin our neighbours. This has provided a buffer from those properties and easier access into the southern perimeter area. We will plant this boundary over time with harakeke and ti kouka to support the already remnant species and the numerous kahikatea planted over the past couple of years.

The animal pest trapping programme accounted for 63 animal pests during the period of this stage. This included 9 possums, 30 hedgehogs, 20 rats, 2 stoats, 1 weasel and 1 mouse.

Te Kōhaka o Tūhaitara Trust would like to again thank the Waimakariri Zone Committee members and Environment Canterbury staff for their support of the rehabilitation of Tūtaepatu Lagoon over the past 5 years. It is this support that has enabled us to carry out both the quantity and quality of work now being recognised by our many visitors.

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

The Trust now has 17 biota nodes throughout the Park. This year we established two new nodes, being Piwakawaka, located near the entrance to Pegasus Town and Wellbeing North Canterbury who established their node at the rear of Woodend Beach Domain

Additionally, we extended three of the existing nodes, those being Te Puawaitanga o Tuahiwi, St Joseph's/Enviroschools and Tamariki of Woodend.

The highlight though for our biota node project this year was the first translocations of Kowaro, Canterbury Mudfish into the Tamariki of Woodend, Whero and Piwakawaka nodes.

10. Continue to develop and implement environmental education modules.

The Trust continued to add new lesson plans and equipment to support our Biota Node experiential education project.

This year we established the TKOT Bruce Banks Environmental Education award, this award will be offered annually to any primary or secondary student or school who/which aims to further native biodiversity in the Waimakariri District.

The award name recognises the work of Bruce Banks, who contributed significantly to the Trusts animal pest control programme as a volunteer and; his roles as a teacher and principal within the Waimakariri District. A grant of up to \$500 will be awarded at the discretion of the Trust to support the work of the winners.



Above: The Trust Chair and members of the Banks Family with the TKoT Bruce Banks environmental education award

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

All of the access and maintenance programmes the Trust is engaged in are consistent with the 2015 – 25 strategic plan.

The Trust has ensured that provision is made in the annual budget to support these programmes, especially at Tūtaepatu Lagoon and on the trail network.

However, as the Trust progresses the development of Tūhaitara Coastal Park, we recognise that additional resources will need to be sourced and allocated to ensure that increased expectations are met.

12. Provide and maintain a minimum 15km of walking, cycling and bridle trails within the park for recreational purposes.

Te Kōhaka o Tūhaitara Trust provided and maintained 15km of walking, cycling and bridle trails within the park for recreational purposes.

There has been a significant increase in the number of people using the Tūtaepatu Trail between Woodend Beach and Pegasus Town. This section of the trail has also become the regular starting point for school groups staying at the nearby Woodend Beach Christian Camp.

Other trails too are well used, however the section of Pegasus Walkway, south from Woodend Beach, while remaining open is somewhat difficult for novice cyclists because of its sandy nature due to the forestry work carried out in 2015. Upgrading of this section is scheduled to be carried out during winter in 2016.

The section of the Pegasus Walkway/cycle way north of The Pines Beach is clear and open and in surprising good condition given the number of fire appliance, tankers and heavy machinery that have been on the trail fighting fires over the past summer.

The Trust trail maintenance continues to be supported by temporary staff from the Kaiapoi Community Care and Employment Trust and the Department of Corrections, with crews working in the park at least once per fortnight.

We would also like to thank the Waimakariri District Council Parks Team for supporting the maintenance of the Pegasus Walkway and cycleway by providing the operational funds directly to the Trust to carry out ongoing maintenance.

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

Tūhaitara Coastal Park hosted its 4th annual open day and a number of events during the year including the annual Pegasus Town Fun Run, Canterbury Cross Country Association championship and numerous PAPO orienteering days.

The Tūhaitara Coastal Park Open Day again included other Government and NGO groups with static displays and interactive activities including guided walks to Tūtaepatu Lagoon.

One Waka attended for the second year in a row and this was well received by those people attending. The Trust will again look to build on this event in November 2016 and encourage an even greater range of environmental, community and school groups to be a part of it.

All of these events had Health & Safety Plans and Public Liability Insurance.

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

The General Manager briefs all contractors and volunteers on the Park values prior to any programmes or maintenance commencing. All of the programmes and maintenance activities in the past year were in the approved annual work plan.

This year, Trust staff completed off site projects at both He Waka Tapu and Rehua Marae. This in part was due to the relationships previously established with these Maori health and cultural agencies with He Waka Tapu clients and Rehua Marae Kaumatua having visited Tūhaitara Coastal Park.

We provided our expertise to design and construct a landscaped cultural reflection area at He Waka Tapu and a maintenance plan for Te Ngahere o Rehua, Rehua Maraes urban forest.



Above: The opening of the He Waka Tapu reflection area

ISSUES

ARSON

Continuing fires in the southern end of the park marred the summer for us at Tūhaitara. It continued to cause great fear and anger for members of adjoining communities and the many volunteers who responded to these events. The Trust purchased new trail cameras in order to assist with the identification of whoever is involved. These were managed by the Fire Investigator employed by Waimakariri District Council.

Again we wish to thank all of the volunteers, professional fire fighters and others who have responded to these events.

CONSENTING

The owner of a neighbouring property is seeking consent to spread up to 27,500m³ of soil material across their land in Woodend Beach Road. The Trust believes there is potential risk to Tūtaepatu Lagoon and its southern stream through contamination and silting. Primary considerations are that mahinga kai opportunities need to be fit for human consumption and we have a statutory responsibility through the Reserve Management Plan to advocate for freshwater and the associated instream ecology.

This issue will likely be resolved at a consent hearing to be heard in July 2016.

MOTOR VEHICLE ISSUES

The use of motor vehicles within the park continues to cause problems for us including damage to trail infrastructure.

We would like to thank our main volunteer Ranger, Mark Racle, for his support and work over the year, along with the Environment Canterbury Ranger Team.

The Trust again participated fully in the Northern Pegasus Bay Bylaw review during the 2015/16 financial year. We are confident the outcome will assist Te Kōhaka o Tūhaitara to manage this special piece of New Zealand's coastline. We would also like to thank Waimakariri District Council staff and the review panel for their commitment to finding viable solutions to the many issues raised during the review.

PRELIMINARY DRAFT RED ZONE RECOVERY

The *Preliminary Draft Waimakariri Residential Red Zone Recovery Plan* identifies areas adjoining Tūhaitara Coastal Park for possible inclusion into the Park.

The Trust has submitted its views and likely intentions should the Minister sign off on the transfer. This will likely require the proposed lands to be included into the Reserve Management Plan.

The primary issue for the Trust will concern the allocation of resources to complete this.