



Te Kōhaka o Tūhaitara Trust

ANNUAL REPORT: TO 30 JUNE 2018

Statement of Performance



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Front cover photo: Assistant Professor Kiana Frank,
University of Hawaii with Rangatahi collecting core
samples Peter Allen Memorial Biota Node

Please refer to www.tuhaitarapark.org.nz for further information

CHAIRPERSON REPORT

Tēnā koutou katoa

It is my great pleasure to present the 2017/18 Annual Report.

Firstly, I would like to thank the Trust Settlers, Waimakariri District Council and Te Rūnanga o Ngāi Tahu, for their continued support and commitment to the work being carried out by the Trust. I would like to acknowledge the retirement of Hoana (Joan) Bergman from the Trust and welcome Rex Anglem to the table. I would also like to acknowledge the work of the Trust's General Manager and Secretary.

The contributions of our project partners and volunteers, who represent the broad diversity of New Zealand, has meant another successful year and step closer to realising the vision of restoring Tūhaitara Coastal Park.

We have continued to engage with schools, developing and implementing environmental modules to support this. Pegasus, Woodend, Kaiapoi North, St Joseph's Rangiora and Te Pā o Rākaihautū have engaged fully in our programme, while many others visited over the course of the year for one or multiple visits.

Additionally, we have continued to work with tertiary education institutions, primarily the University of Canterbury. Students helped us to develop further resources primarily around water, ecology, hydrology and mauri, while others from Business and Geography completed research projects as part of their studies.

We also had Assistant Professor Kiana Frank and her team from the University of Hawaii visit the park as part of an indigenous mātauranga initiative, sampling sediments and microbes at Tūtaepatu Lagoon and from our Biota Node network.

We hosted numerous stakeholders, interest groups and teams who carried out planting, weeding and general park maintenance activities.

Groups including the Canterbury Geocachers Group continue to visit the Park and maintain 'their' regeneration area, which was planted as part of their International event on Labour Weekend 2015, while Rangiora Rotary established the Peter Allen Memorial Biota Node.

Corporates including Boffa Miskell and Apex car rentals joined us for planting projects, families including the Anglem and Wethey Dawe Whanau established and then extended family Biota Nodes, and many individuals supported our mahi by assisting with events, maintaining trap lines or supporting our education program. Particularly pleasing was the buy in by our new neighbours at Pegasus Town. Ma pango, ma wheno, ka oti te mahi. "With black and with red the work is completed" meaning only united, can the chief and followers achieve the task".

However, perhaps the most exciting events of the year were the purchases by the Trust of Te Kōhanga Wetlands and Kaitiritiri Ridge at Pegasus, the handover of The Pines and Kairaki regeneration lands and the completion of the Business Plan, resulting in success at confirming additional funding into the future, thereby allowing us to plan for the employment of more staff in the new financial year.

This work is in keeping with our Strategic Plan and reflects the move into the next phase of development well ahead of time.



Catherine MacMillan

TRUSTEES AND STAFF



Rex Anglem
Trustee



Greg Byrnes
General Manager



Karen Friedauer
Trust Secretary

Attendance: 11 meetings

C McMillan: 7
Chair

N Tirikatene -Nash: 9
Deputy

N Atkinson: 8

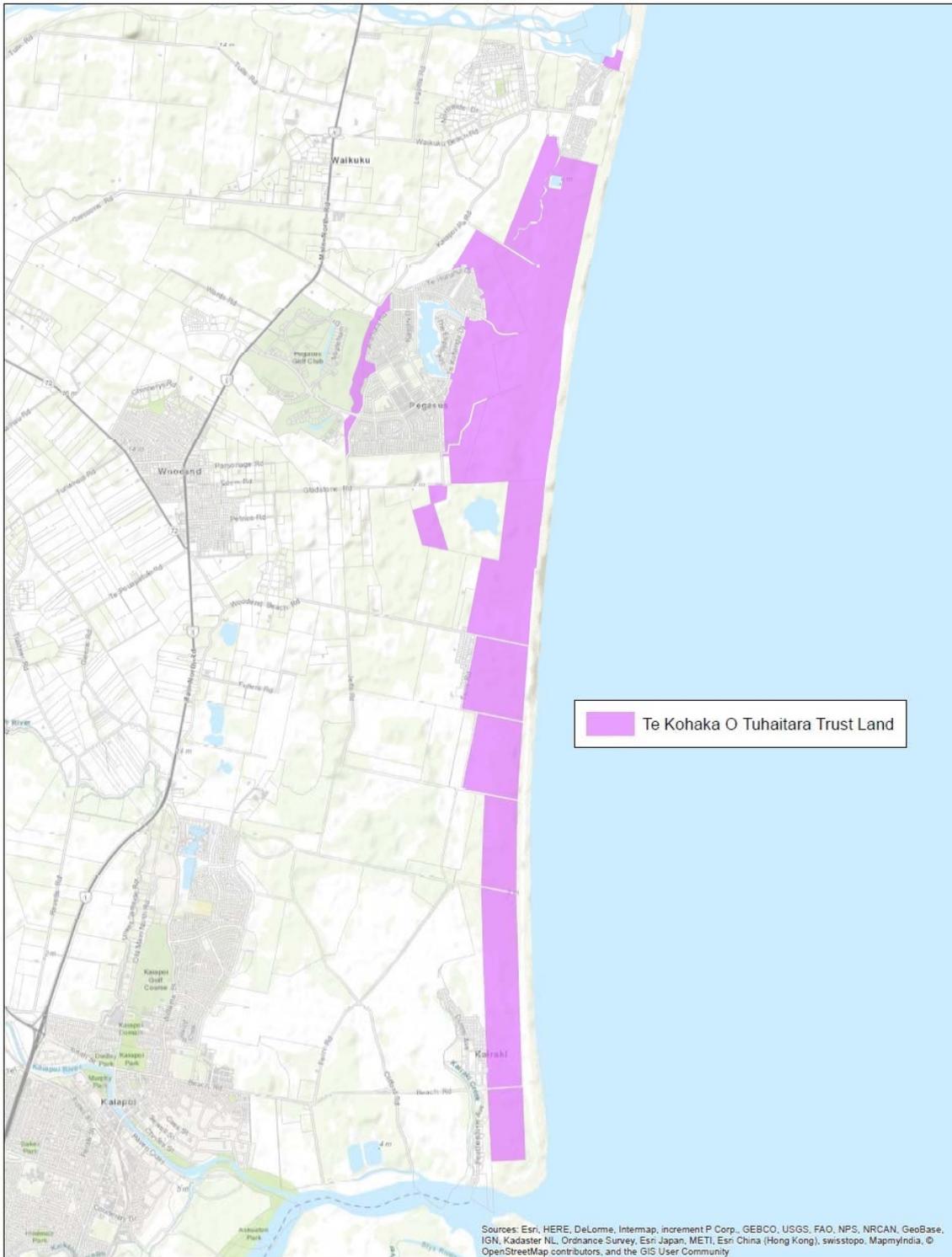
H Burgman: -

A Jolliffe: 6

J Hullen: 8

R Anglem 5/5

PARK LANDS



0121 101 11033 Te Kohaka o Tuhaitara Trust



0 470 940 1410
Meters
Scale 1:35000
Original Size - A3

Te Kohaka O Tuhaitara Trust Land

Date: 12/07/2018 Author: HKB

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Te Kohaka o Tuhaitara Trust

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 2018

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 his behalf.

Opinion

We have audited:

- the financial statements of the Trust on pages 9 to 21, that comprise the statement of financial position as at 30 June 2018, the statement of comprehensive income, 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 27 to 37.

In our opinion:

- the financial statements of the Trust on pages 9 to 21:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2018; 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; and
- the performance information of the Trust on pages 27 to 37 presents fairly, in all material respects, the Trust's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Trust's objectives for the year ended 30 June 2018.

Our audit was completed on 26 September 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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

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

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

The Trustees' responsibilities arise from the Local Government Act 2002 and other relevant Act or document (such as a Trust Deed).

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

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Trust's statement of intent.

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

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

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

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included on pages 1 to 3, 7, 22 to 26, and 38 to 40, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

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

Independence

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

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



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 2018

Legal Name:

Te Kōhaka o Tūhaitara Trust (the Trust)

Type of entity and legal basis

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

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

Objective:

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

Trustees:

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

Main sources of the Trust's cash and resources:

Operating grants received from the Waimakariri District Council, project grants from Te Runanga o Ngai 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

The accompanying notes form part of these financial statements

Te Kōhaka o Tūhaitara Trust

Statement of Comprehensive Revenue and Expense for the period ending 30 June 2018

	Note	Actual Period ending 30 June 2018	Period ending 30 June 2017
Revenue			
Interest		3,504	3,189
Grant - Council Administration/Operations	1	56,467	37,457
Grant - Immediate Steps:Pines Beach Wetland	2	27,000	-
Grants - Other	2	137,172	103,987
Lease Rental & Rates Revenue		40,283	39,538
Miscellaneous Revenue		440	3
Field Guide/ Merchandise Sales		330	191
Donations		382	2,845
Assets donated		2,033	8,000
Non Exchange transactions - Land	3	1,319,998	-
Total Revenue		<u>1,587,609</u>	<u>195,210</u>
Expenses			
Advertising		1,516	1,825
Audit Fee	5	6,537	6,457
Bank Fees and Interest		100	103
Biota Nodes Enhancement		55	5,162
Boardwalk and Cycle Way and Tutaepatu Lagoon Expenses		31,785	35,826
Building & Grounds Maintenance / Rates		4,350	567
Conservation Management Areas Expense		19,295	
Functions / Community Events		1,271	1,677
Communications Strategy		12,584	1,271
Cultural Education Programme & Field Booklet		9,351	6,964
Employment /Operations Expenses	4	92,920	88,719
Depreciation of property,plant and equipment	6	39,690	41,006
Insurance		2,333	2,182
Lease Expenses		520	-
Legal Fees		1,864	-
Maintenance /Park Services		6,971	4,769
Office Expenses -Equipment,Stationery etc		6,655	5,973
Pa Herekeke		59	-
Pines Beach Wetlands		8,447	-
Podocarp Forest Expenses		286	2,750
Red Zone Land submissions		1,982	2,021
Sundry Expenses		1,144	1,349
Vehicle Expenses		7,919	5,525
Loss on disposal of assets		12	-
Total expenses		<u>257,647</u>	<u>214,146</u>
Operating Surplus/ (deficit) before tax		1,329,962	(18,936)
Income tax expense		-	-
Surplus / (deficit) after tax		<u>1,329,962</u>	<u>(18,936)</u>
Other comprehensive revenue and expense			
Gain/ (Loss) on asset revaluation		-	-
Total other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense		<u>1,329,962</u>	<u>(18,936)</u>

Te Kōhaka o Tūhaitara Trust

Statement of Movements in Equity for the period ending 30 June 2018

	Note	June 2018 \$	June 2017 \$
Equity at start of Period		4,872,741	4,891,677
Total Comprehensive revenue and expense	13	1,329,962	(18,936)
Trust Equity at end of Period	13	6,202,703	4,872,741

Te Kōhaka o Tūhaitara Trust

Statement of Financial Position as at 30 June 2018

	Notes	June 2018 \$	June 2017 \$
Assets			
Current Assets			
Cash and Cash equivalents	7	50,912	26,027
Debtors and prepayments	8	23,048	12,132
Investments	9	109,991	106,593
Total current assets		183,951	144,752
Non-Current Assets			
Property, Plant and Equipment	6a	6,045,250	4,742,395
Intangible Assets - Carbon credits	6b	27,478	27,478
Total non-current assets		6,072,728	4,769,873
Total Assets		6,256,679	4,914,625
Liabilities			
Current			
Creditors and accrued expenses	10	38,038	28,618
Employee costs payable	11	7,199	4,847
Revenue received in advance	12	8,739	8,419
Total current liabilities		53,976	41,884
Total Liabilities		53,976	41,884
Net Assets		6,202,703	4,872,741
General Equity	13	3,417,306	2,087,344
Revaluation Reserve	13	2,785,397	2,785,397
Trust Equity	13	6,202,703	4,872,741

Signed

Te Kōhaka o Tūhaitara Trust Chairperson



Chairperson



Trustee

DATED: 26th September 2018

Te Kōhaka o Tūhaitara Trust

Statement of Cashflows

for the period ending 30 June 2018

	June Actual 2018	June Actual 2017
<i>Cash flows from operating activities</i>		
Receipts from Customers	2,500	-
Interest Received	3,474	3,189
Donations	382	2,845
Field Guide Sales	330	191
Grant - Immediate Steps:Tutaepatu Lagoon Restoration/ Pines	13,500	-
Grant Te Putea Whakakakaha Mahika Kai	80,472	80,472
Grant Waimakariri District Council	51,930	31,000
Grant Tracks/Reserves Maintenance	49,700	19,160
Grant Pest Surveillance	-	2,200
Grant Biota Nodes/Tuia Project	5,000	-
Lease Rental & Rates Revenue	40,602	39,322
Miscellaneous Revenue	440	-
Payments to Suppliers and employees	(197,478)	(166,009)
Interest paid/bank fees	(65)	(65)
He Waka Tapu / Te Whatu Manawa expenses	-	-
Net Goods and Services Tax	(2,400)	537
Net Cash Flows from Operating Activities	48,387	12,842
<i>Cash flows from investing and financing activities</i>		
Receipts from sale of property, plant, and equipment	100	-
Receipts from sale of investments	106,593	103,467
Proceeds from loans	-	-
Proceeds from capital contribution	-	-
Payments to acquire property, plant, and equipment	(20,204)	(7,920)
Payments to acquire investments	(109,991)	(106,593)
Repayment of loans	-	-
Net cash flow from investing and financing activities	(23,502)	(11,046)
Net increase(decrease) in cash for the year	24,885	1,796
Add opening bank accounts and cash, including bank over	26,027	24,231
Closing bank accounts and cash, including bank overdraft	50,912	26,027

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Notes to and forming part of the financial statements for period ending 30 June 2018

Reporting entity

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

The financial statements of Te Kōhaka o Tūhaitara Trust are for the period ended 30 June 2018. The financial statements were authorised for issue by the Board of Trustees on the 26 September 2018.

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 total other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in total other comprehensive revenue and

expense but in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in total other comprehensive revenue and expense.

Subsequent costs

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

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

Depreciation

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

Intangible assets

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

Impairment of non-financial assets

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

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

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

Provisions

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures

will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a discount rate that reflects current market value. The increase in the provision due to the passage of time is recognised as a finance cost.

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Employee costs payable

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

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

Changes in accounting policies

There has been no change in accounting policies this financial year.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2018

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

	2018	2017
Council funding	56,467	37,457
Total council funding	56,467	37,457

Note 2. Other grants received

	2018	2017
Project grants lagoon restoration	27,000	-
Other grants non government	137,172	103,987
Total grants received	164,172	103,987

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

Note 3: Non exchange transactions

	2018	2017
Land Purchase	1,319,998	-
Non exchange transactions	1,319,998	-

The Trust purchased Conservation Management Area Land from Todd Property Pegasus Town Ltd at minimal cost. The land is adjacent to existing Trust land and will be maintained in accordance within the conservation & cultural values held by the Trust. Todd Property Group values reflect care for the environment and community, create long term value and build strong partnerships.

The land has been measured at fair value to reflect non exchange transactions from the date of acquisition. A Valuation report was completed 31 March 2018 by Daryl Taggart (Bcom (VPM), MPINZ, ANZIV) independent valuer from Quotable Value Limited.

Note 4. Employee related costs

	2018	2017
Salaries and wages	91,707	88,038
Other employee related costs	1,213	682
Employee related costs	92,920	88,719

Note 5. Audit Fees

	2018	2017
Audit fees for the financial statement audit	6,537	6,457
Total audit fee	6,537	6,457

Te Kōhaka o Tūhaitara Trust

Note 6a. Property Plant and Equipment for the period ended 30 June 2018

	Land	Reserve Land Restoration	Land Buildings	Computer Equipment	Motor Vehicles	Plant and Equipment	Total
Cost							
Carrying amount at 1 July 2016	4,377,000	349,626	72,522	6,887	28,239	95,588	4,929,862
Additions	-	12,501	-	233	-	4,914	17,647
Revaluation Gain / (Loss)	-	-	-	-	-	-	-
Revaluation cost adjustment	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Carrying amount at 30 June 2017	4,377,000	362,127	72,522	7,120	28,239	100,502	4,947,509
Carrying amount at 1 July 2017	4,377,000	362,127	72,522	7,120	28,239	100,502	4,947,509
Additions	1,198,000	136,189	-	-	-	8,466	1,342,655
Revaluation Gain / (Loss)	-	-	-	-	-	-	-
Revaluation cost adjustment	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	(345)	(345)
Carrying amount at 30 June 2018	5,575,000	498,316	72,522	7,120	28,239	108,622	6,289,819
Accumulated depreciation and impairment losses							
Carrying amount at 1 July 2016	-	94,438	-	4,597	9,413	55,662	164,110
Depreciation expense	-	21,188	2,871	702	5,648	10,596	41,006
Revaluation accumulated depreciation adjustment	-	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Carrying amount at 30 June 2017	-	115,626	2,871	5,299	15,061	66,258	205,115
Carrying amount at 1 July 2017	-	115,626	2,871	5,299	15,061	66,258	205,115
Depreciation expense	-	23,319	2,871	650	5,648	7,202	39,690
Revaluation accumulated depreciation adjustment	-	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	(233)	(233)
Carrying amount at 30 June 2018	-	138,945	5,742	5,949	20,709	73,227	244,572
Carrying amounts							
At 30 June 2017 and 1 July 2017	4,377,000	246,502	69,650	1,821	13,178	34,244	4,742,395
At 30 June 2018	5,575,000	359,372	66,779	1,172	7,530	35,397	6,045,250

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2018

Note 6b. Intangible Assets

	<u>2018</u>	<u>2017</u>
Carbon Credits	27,478	27,478

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

Note 7. Bank account and cash

	<u>2018</u>	<u>2017</u>
Cash on hand	100	100
Cheque Account	50,812	25,927
Total bank accounts and cash	50,912	26,027

Note 8. Debtors and prepayments

	<u>2018</u>	<u>2017</u>
Debtors	23,004	9,799
Provision for impairment	-	-
Net debtors	23,004	9,799
Prepayments	44	2,332
Total debtors and prepayments	23,048	12,132

Note 9. Investments

	<u>2018</u>	<u>2017</u>
Current portion		
Term deposits	109,991	106,593
Total investments	109,991	106,593

Note 10. Creditors and accrued expenses

	<u>2018</u>	<u>2017</u>
Creditors	31,501	22,161
Accrued expenses	6,537	6,457
Total creditors and accrued expenses	38,038	28,618

Note 11. Employee costs payable

	<u>2018</u>	<u>2017</u>
Annual leave	7,199	4,847
Total employee costs payable	7,199	4,847

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2018

Note 12. Revenue in advance

	2018	2017
Revenue in advance	8,739	8,419
Total revenue in advance	8,739	8,419

Note 13. Equity

	2018	2017
Accumulated surpluses		
Balance at 1 July	2,087,344	2,106,280
Surplus / (Deficit)	1,329,962	(18,936)
Balance at 30 June	3,417,306	2,087,344
Revaluation Reserve at beginning of year	2,785,397	2,785,397
Increase / (Decrease) in Asset Revaluation Movements during year	-	-
Closing Revaluation Reserve	2,785,397	2,785,397
Trust Equity	6,202,703	4,872,741

Note 14. Capital commitments and contingencies

	2018	2017
No capital commitments were recognised for the completion of stage six of the Tūtaepatu Lagoon project (June 2017: \$0).	-	-

Contingent Assets And Liabilities

As at 30 June 2018, the Trust did not have any contingent assets (2017:nil). There were no contingent liabilities at balance date (2017: nil).

Note 15. Related Parties Associates

Te Kōhaka o Tūhaitara Trust/Waimakariri District Council

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

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

Related- party transactions significant to the trust requiring disclosure

The Trust received \$100,296 from the Waimakariri District Council in the form of a grant, audit fee, lease of land and maintenance contracts (2017: \$87,101). The Waimakariri District provides free administration and financial services to the Trust. As at 30 June 2018 the balance owed to the Trust was nil (2017: \$2,875).

The Trust received a grant from Te Rūnanga o Ngāi Tahu of \$80,472 (2017: \$80,472).

The Trust engaged Catherine McMillan via Courageous Solutions Ltd to produce a business plan report an amount of \$12,000. (2017:nil)

The Trust paid Te Ngāi Tūāhuriri Rūnanga Inc \$3,560 for the maintenance works performed by Trustee Anglem in connection with his employment by the Rūnanga.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2018

Note 16. Trustee fees

No other payments have been made to Trustees during the financial year (2017: 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 17. Emissions Trading Scheme

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

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

Additionally, under the ETS Te Kōhaka o Tūhaitara Trust will have an obligation to account for any emission released as a consequence of deforestation of pre-1990 land by surrendering credits equal to the extent of that emission. Te Kōhaka o Tūhaitara Trust has no liability for deforestation as at 30 June 2018 (2017: nil).

Note 18. Events After Balance Date

Land owned by the Crown will be divested into the ownership of Te Kōhaka o Tūhaitara Trust. This is expected to be completed by 31 December 2018.

The land is in The Pines & Kairaki Beach settlement areas which were red zoned after the Canterbury earthquakes.

Following the government's approval of the Waimakariri Residential Red Zone Recovery Plan in December 2016, a Waimakariri District Council governance group and operational team was formed in early 2017 to manage and implement the Recovery Plan. Since this time, Land Information New Zealand have worked closely with Council and the Te Kōhaka o Tūhaitara Trust on the land divestment process.

Cabinet approved the land divestment plan on May 14 2018.

The value of the land is approximately \$1.3 million.

STATEMENT OF INTENT FOR YEAR ENDING 30 JUNE 2018

INTRODUCTION

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

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

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

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

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

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

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

THE OBJECTS OF THE TRUST

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

NATURE AND SCOPE OF ACTIVITIES

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

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

The Trust has commenced implementation of the adopted Management Plan.

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

GOVERNANCE ARRANGEMENTS

The Trust's policies and objectives are detailed in the Tūhaitara Coastal Reserve Management Plan. The Statement of Intent is the Trust's annual work programme aimed at meeting the vision *To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural*

values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngāi Tahu Whānui 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 2017 -2018

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

The Trust will:

1. *Manage and administer the Reserve in accordance with the approved Reserve Management Plan.*
2. *Ensure 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. *Promote the cultural significance and history of the land and ensure this is reflected in new programmes.*
6. *Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.*
7. *Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.*
8. *Continue the rehabilitation of Tūtaepatu Lagoon.*
9. *Continue the rehabilitation of The Pines wetland.*
10. *Develop a comprehensive Te Kōhaka o Tūhaitara Education Strategy*
11. *Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.*
12. *Provide and maintain a minimum 15 kilometres 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 not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)*
14. *Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.*
15. *Establish an animal pest control programme at the Pegasus Town ECMA.*
16. *Develop a Concept Plan, in consultation with the community, for The Pines and Kairaki Beaches land included into Tūhaitara Coastal Park as an outcome of the Waimakariri Residential Red Zone Recovery Plan and; commence updates to the Tūhaitara Coastal Park Reserve Management Plan to cover these areas of the park.*

INFORMATION TO BE PROVIDED TO THE SETTLORS

The Trust shall present:

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

OTHER REQUIREMENTS

Ratio of Trustee Funds to Total Assets

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

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

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

Profits and Financial Reserves to be Distributed

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

Interests in Other Organisations

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

Commercial Value of the Trust

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

Activities the Trust is Seeking Compensation from the Council

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

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

Accounting Policies

Refer to Appendix 1

Appendix 1

STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY AND STATUTORY BASE

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

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

MEASUREMENT SYSTEM

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

ACCOUNTING POLICIES

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

(a) Fixed Assets

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

Property, plant and equipment 4-10 years.

(b) Goods and Services Tax (GST)

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

(c) Receivables

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

(d) Differential Reporting

The Trust qualifies for Differential Reporting. Full advantage will be taken of all differential reporting exemptions.

CHANGES IN ACCOUNTING POLICIES

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

STATEMENT OF SERVICE PERFORMANCE YEAR ENDED 30 JUNE 2018

PERFORMANCE MEASUREMENT IN RELATION TO TARGETS AND OBJECTIVES

Tūhaitara Coastal Park can be likened to a Whareniui, 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 tāhuhu, 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 kūwaha, 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.

The Trust will:

1. *Manage and administer the Reserve in accordance with the approved Reserve*

Management Plan.

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

This year the Trust completed and adopted a Business Plan to document how the Trust will go about meeting its strategic objectives. Specifically, it sets out the direction for the Trust including structure and staff recruitment, funding opportunities and risk.

The Business Plan was used to make a case to the Waimakariri District Long Term Plan for additional funding to support the Trust.

The Plan identified the need for greater capacity due to the success of our current rehabilitation and education programmes, the inclusion of the regeneration areas in Kairaki and The Pines Beach, and the addition of the Pegasus Town Eastern (ECMA) and Western Conservation Management Areas (WCMA) into Tūhaitara Coastal Park.

This application was successful, and Waimakariri District Council approved an additional grant of \$150,000 per annum over the next ten years, commencing in July 2018.

Again, our focus for managing Tūhaitara Coastal Park is on working in a collaborative way, not only with our Settlor partners and stakeholders, but with our near neighbours and the wider community.

The continued success of the Park is down to that support we receive and our focus on the four pillars that support our mission to restore the park, culture, education, environment, and recreation.

Over the past year we welcomed a dozen new regular volunteers to the intergenerational project and they assist us in areas such as event promotion, animal pest control and ranger services. Their input, along with our 'regulars' and that of the Corrections teams, under the supervision of Warren Cook, cannot be overstated.

Waimakariri District Council

Our relationship with Waimakariri District Council remains fundamental to the work we are carrying out. Whether that be through grants to support the Trust operations and maintenance, assistance with Trust corporate services or through the many staff interactions across the range of Councils activities, we are very grateful.

However, we are independent and believe that the support is due in part to Councils confidence in the Trusts ability to rehabilitate and maintain the Districts premier outdoor recreation area. As reported in the North Canterbury News, “Waimakariri has many picture-postcard-perfect outdoor areas for play and relaxation, but the Tūhaitara Coastal Park is the standout star”.

Te Rūnanga o Ngāi Tahu/Ngāi Tūāhuriri Rūnanga

Likewise, Te Rūnanga o Ngāi Tahu and mana whenua Ngāi Tūāhuriri Rūnanga underpin everything we do. This includes grants for projects, influence to support Trust initiatives and an open door through the Tūahiwi Marae office.

This year we hosted the University of Hawaii researcher Dr Kiana Frank and her team and, participants in the National Tuia program directly due to our connection to mana whenua.

As with our other Settlor partner, we believe this is due to the confidence in the Trust by mana whenua to manage this important part of their takiwa. Our bicultural model defines not only who we are but also how we walk our journey.

Environment Canterbury

We continue to work closely with Te Kaunihera Taiao ki Waitaha, Environment Canterbury, primarily in relation to the coastal bylaw and foredune restoration. We also have a close working relationship with the Enviroschools team and the Waimakariri Biodiversity Officer.

Funding for The Pines Beach Wetland from the Waimakariri CWMS Zone Committee is, while slow due to weather conditions, supporting the rehabilitation of this important coastal back dune wetland ecosystem.

This year we attended the joint Canterbury Rūnanga Chairs and Environment Canterbury Hui to report on the Tuia project we have been running at the park for some five years. We took along student representatives from four of the schools who are involved with the Biota Node program and the students and our project was well received.

Department of Corrections

Trail maintenance, mulching, planting and general park maintenance provided by the Corrections teams is critical to our ability to keep moving forward on the rehabilitation of the Park.

This support cannot be overstated and the staff from North Canterbury have an exceptional commitment to our project. Such is our appreciation for their input, that we have written to the Minister of Corrections.

Friends of Tūhaitara Coastal Park

We have a well-established pool of supporters and volunteers carrying out a wide range of activities to support the Park restoration. This includes biota node development, animal pest control, event coordination and ranger duties.

Coupled with this is the support from the wider community and corporates for planting and park maintenance activities.

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. First aid training was completed during November and the General Manager carried out firearms training with Environment Canterbury ranger staff at the McLeans Island range.



Above: Volunteers from Boffa Miskell, Te Rūnanga o Ngai Tahu and the Pegasus community after planting at Kaitiritiri Ridge, April 2018

3. Ensure all Reporting Mechanisms to the Settlers are timely and within their statutory timeframes.

All required reporting during the current financial year has been within the required statutory timeframes. This was an area the Trust focussed after a previous audit identified a missed timeframe. Statutory reporting included the Annual Report, Statement of Intent, six monthly report on the objectives of the Statement of Intent and quarterly reporting upon the Waimakariri District Council Annual Plan key performance indicators.

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

Lease agreements are up to date. The Trust commenced investigations into the lease requirements for the regeneration lands which will be transferred to the Trust in the new financial year.

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

The Trust continues to promote the cultural significance of the lands. This is ongoing, however, specific opportunities to promote the cultural significance of the lands have included the Tūhaitara Coastal Park Open Day, Te Rūnanga o Ngāi Tahu's settlement day staff visit and Hui a Iwi held at Tūahiwi Marae.

Additionally, our Seaweeek event, 'Where freshwater meets the Sea' Ki te wahi e tutuki ai te wai ki te moana" gave us an opportunity to create a cultural route and narrative along the northern end of the Park to the Ashley Rakahuri estuary and back past the Kaiapoi Pa highlighting the cultural significance.

The Trust hosted visits from a range of individuals and groups including Waimakariri District Councillors, MP's Matt Dooney and Sarah Dowie and the National Mayoral Forum Rangatahi TUIA group, all opportunities to promote the cultural significance and history of the land.

Off site, the General Manager carried out numerous promotional presentations including the Canterbury Horticultural Society, Soroptimists International and Pegasus Resident Association, and contributed to the Seaweeek Festival at McCormacks Bay, Christchurch.



Above: Participants listen to Nick Ledgard from the Ashley Rakahuri Rivercare Group, one of the speakers on in the Seaweeek 'Where freshwater meets the Sea' mountain bike ride

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

Staff from Te Rūnanga o Ngāi Tahu attended the Trusts November meeting to discuss funding options through the iwi's Tribal Properties and Mahika Kai funds. Additionally, we have made initial approaches to several community groups who are interested in supporting projects at Tūhaitara Coastal Park including the Pegasus Town and Woodend Residents Groups.

The Trust has, during its negotiations with the Crown over the transfer of regeneration land at The Pines and Kairaki Beaches, identified revenue opportunities by leasing fee simple sections

with the option of developing non-permanent structures, the definition in the *Waimakariri Residential Red Zone Recovery Plan* being “Any structure that could be readily removed from a site, including but not limited to caravans, removable holiday baches and garden sheds”.

The Trust is required to ‘actively source funding to implement the land uses’ and “that the financial return is maximised wherever possible, with the Crown to receive a share of any future net financial returns”.

Additionally, the General Manager has held early discussions with an interested party with the view to establishing a plant nursery at the Park.

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

This year we have established four new Biota Nodes including The Peter Allen Memorial Node in conjunction with the Rangiora Rotary Club on the beach side of Woodend Beach Domain, Po’s Node which has been developed by Rex Anglem and is located on the Pegasus Trail, south of Woodend Beach, the Wethey-Dawe Whanau Node located in the forest south of Woodend Beach and the Kowaro Node at the base of the Kaitiritiri Ridge.



Left: Students from St Joseph School, Rangiora in their Biota Node

8. Continue the rehabilitation of Tūtaepatu Lagoon.

The Lagoon has been at a high-water level throughout the year and especially during the Summer where we received around 500mm of rain. This meant that rehabilitation and maintenance work was limited to the outer terrestrial periphery of the lagoon.

Our focus was therefore on controlling any regrowth of woody weeds around the lagoon. Wai ora Forest landscapes carried out woody weed spot spraying during October and Trust staff completed a sweep of the Lagoon for Old Man’s Beard in May where several vines were found and eradicated.

Our volunteers continued to carry out animal pest control maintaining the Doc 200 line on the western side of the lagoon and the trapline and bait boxes on the eastern side. This work is

greatly appreciated by the Trust and allowed the Trust General Manager to be available for other tasks.

9. Continue the rehabilitation of The Pines wetland.

The Pines Wetland water levels have been higher than usual due to long periods of heavy rain through the winter and then again during the Summer period. This is beneficial for the wetland but has meant that we have been unable to commence the woody weed control program planned component associated with the grant by the CWMS Waimakariri Zone Committee until late April 2018.

However, in conjunction with Environment Canterbury biodiversity staff we rescoped the work parcel and had Wai ora Forest Landscape complete pine and willow control on the north east corner of the wetland and woody weed control along the adjoining northern boundary in the Ocean Outfall area.

Additionally, planning was completed for the upcoming forestry works where the stand of pines on the western side of the wetland will be removed during August 2018.



Above: Aerial view of The Pines Wetland, looking north, with pine block highlighted

10. Develop a comprehensive Te Kōhaka o Tūhaitara Education Strategy

The Trust engaged Courageous Solutions to complete a Business Plan during the current financial year. The task of developing the Education Strategy was added to this project and the primary outcome identified the need to employ an education facilitator.

The Trust have committed to employing a part time Ranger Education and Visitor Services in the new financial year from the additional funding confirmed in the Waimakariri District Council Long Term Plan.

However, we continued to strengthen our education relationships, especially the University of Canterbury with projects and research with the management, geography, engineering, forestry and water ecology departments. Other connects are with the University of Hawaii and Ngāi Tahu Research Centre.

Our Biota Node environmental education program continues to engage our regular schools and to support this we published volume two of the Tūhaitara Coastal Park Field Guide, offering information on another forty-eight native species to be found, to some degree, within or adjoining Tūhaitara.

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

All access and maintenance programs are in line with strategic plans and priorities and, are appropriately resourced.

Te Kōhaka o Tūhaitara Trust strives to provide a quality experience for Park visitors.

Availability to access areas of the Park and the state of the trails are the most common enquiries by members of the public.

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

Over 15 kilometres of trails have been maintained during the reporting period. We received funding from Waimakariri District Council to maintain the Pegasus Walkway and were kept busy on the Woodend Beach to Ocean Outfall section, completing silviculture pruning on the pine trees along that section of the trail to provide a wide and safe corridor.

Spring mowing was carried out in October and November. Additionally, we worked with WDC Roding Department to upgrade the cycle walkway from Kiwi Avenue, Waikuku Beach to Pegasus Town as the primary connect between these two settlements. This work was completed in time for the commencement of the 2018 school year.

With the purchase in January 2018 of the Pegasus Town wetlands and Kaitiritiri Ridge, the Trust has extended its trail network by approximately 6 kilometres. We then immediately carried out an assessment of the condition of these trails and as a result carried out weed control, potholing and significant drainage work along the section behind Te Kōhanga Drive housing.



Above left: top dressing and potholing trails

Above right: trail mowing



Above left: trail clearance **Above right:** ECMA drainage works



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

All events are required to have Health & Safety Plans and insurance. The Trust provides a basic risk identification template for event coordinators.



Above: NZ Norton Owners and Morris Clubs picnic at Woodend Beach Domain

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

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

The General Manager briefs all contractors and volunteers on the Park values prior to any programmes or maintenance commencing. This includes ensuring an understanding of the accidental discovery policy and procedures.

15. Establish an animal pest control programme at the Pegasus Town ECMA.

The Trust established traplines at the Pegasus Town ECMA, *Te Kōhanga*, in mid-2017 with the agreement of the owners Todd Group. These traplines are run by volunteers on both the eastern and western sides of the ECMA, *Te Kōhanga* Wetland. We have been surprised by the number of weasels caught on the eastern margin of the wetlands as this species has not been prevalent in the adjoining Tūtaepatu Lagoon.

The Trust purchased the Pegasus Town ECMA, *Te Kōhanga* and WCMA, Kaitiritiri Ridge on 24th January 2018.

Since then we have set up Doc 200 and bait stations along the approximate 1.8-kilometre length of the WCMA, Kaitiritiri Ridge. These traplines too are maintained by volunteers, all of whom live at Pegasus Town.

As at 30 June 2018, 191 animal pests have been trapped within the ECMA, *Te Kōhanga Wetlands* and along the WCMA, Kaitiritiri Ridge.



Above: volunteer trappers Peter and daughter Eilidh setting doc 200's at Kaitiritiri Ridge, Pegasus Town

16. Develop a Concept Plan, in consultation with the community, for The Pines and Kairaki Beaches land included into Tūhaitara Coastal Park as an outcome of the Waimakariri Residential Red Zone Recovery Plan and; commence updates to the Tūhaitara Coastal Park Reserve Management Plan to cover these areas of the park.

In late 2017, the Trust completed a draft Concept Plan based upon the input to the Waimakariri Residential Red Zone Recovery Plan. The draft Plan was forwarded to the immediate neighbours within The Pines and Kairaki Beaches regeneration area, Waimakariri District Council, LINZ and the Kaiapoi Community Board for their information prior to the formal consultation process commencing in the early part of 2018.

The Chair and General Manager provided copies and spoke to the draft concept plan for the Waimakariri Regeneration Steering Group in early December.

The draft Concept Plan was advertised for public submissions from 9th March 2018 to 14th April 2018 in the North Canterbury News and Kaiapoi Advocate. Additionally, Kairaki residents and the Beach Association were again individually contacted to advise them that the consultation period was open.

At the June 2018 Trust meeting, the Trustees adopted *The Pines Beach & Kairaki Regeneration Lands Concept Plan* and instructed the General Manager to start the process of including the lands into the Tūhaitara Coastal Reserves Management Plan and develop draft leases for the leasing of the sections at Kairaki.

The Minister for the Greater Christchurch Regeneration completed the ceremonial hand over of the 5 hectares of land to the Trust at a function held at the Kaiapoi Ruataniwhaa Centre on 15th June 2018.

The official transfer of the lands by LINZ on behalf of The Crown will occur in the new financial year.



Above: Waimakariri District Mayor David Ayers, Minister for Greater Christchurch Regeneration Megan Woods and the Trust Chair Catherine McMillan at the transfer ceremony

OTHER

The Bruce Banks Environmental Education Award

The Trust awards the Bruce Banks Environmental Education Award on an annual basis to a student aiming 'To further native biodiversity in the Waimakariri District'. This year the winner was Aaliyah Raja from Pegasus School. Aaliyah's initiative is to enhance Canterbury Mudfish, Kowaro habitat. The Trust also awarded a special commendation to Talula Green from Kaiapoi North School who will be promoting leafcutter bees and the importance of their role within the environment.



Above: Award winners with their families, teachers, friends and Trust Chair and GM

Carbon Sequestration

The Trust engaged Fraser Maddigan to complete a survey of the Anzac Day 2017 'Trees that Count' trial totara and mixed natives trial plots at Woodend Beach. Particularly pleasing was the finding that no mortality of the totara had occurred in the four trial plots, although some of the totara planted on mounds were in poor condition.

Areas that had higher fertilizer application had the greatest overall mean heights.

Trees that Count have paid for an additional 5000 native trees which will be planted during the remainder of 2018 at the Kaitiritiri Ridge and Woodend Beach.

Taonga

The Trust was gifted an argillite adze head by a neighbor who had found it on his property to the south of Tūtaepatu Lagoon. As per the Trusts Accidental Discovery Protocol, the Historic Places Trust, Te Ngāi Tūahuriri Rūnanga, the Upokoronanga, Canterbury Museum and the Trust Chair were all advised.

Photographs and artifact details were also forwarded to these organisations.

The Trust was also registered by the Ministry of Culture & Heritage as a Collector of Taonga Tūturu.



Above: Argillite adze head

Foredune Restoration

The Trust worked with Environment Canterbury to carry out further foredune restoration at Woodend Beach, the Ocean Outfall and Kairaki.

The Trust purchased native spinifex, pingao and pigface, with ECan supplying fencing, assistance with planting and other native dune plants.

These plantings will act in the same way as the back-dune Biota Nodes i.e. seed banks and we will continue to create these areas along the 10.5kilometres of Park foredune.

Research

University of Canterbury students completed geography and management innovation projects this year, while engineering, college of education and ecology students visited the park as part of their respective courses.

The main research though was the joint project between the Trust and the Universities of Hawaii and Canterbury, which is part of the First Nations Partnership program. Simply put, Assistant Professor Kiana Frank's research involves core sampling Tūtaepatu Lagoon and several of the Biota Nodes to analyse the mud and microbes to see if there is any relation to these and the well-being of mahinga kai species.

Biodiversity

We were advised by Department of Conservation staff that there was a Bittern, *Matuku hūrepo* in Te Kōhanga Wetlands which was being tracked by a radio transmitter. Department staff were excited that the bird had remained within the wetland from January 2018, while other monitored birds had left the wider area.

This reinforces the importance of the animal pest control programme.

