

# MŌKAI PĀTEA WAITANGI CLAIMS TRUST AGM

FRIDAY 25 MARCH 2022

# AGENDA

1. Mihi mihi/Apologies
2. Minutes of previous AGM
3. Chairs Report
4. Annual Report
5. Financial Report
6. Approval of appointment of Auditor
7. Trustees Report (Tumu Mokai) Included in Chairs Report
8. Date for next AGM
9. General Business
10. Close



# Apologies

# Minutes of Previous AGM

Confirm the minutes of the AGM held 19 March 2021



## **Trustees (9)**

### **TUMU MOKAI**

Ihakara Hunter, Hemi Biddle (from March 2021 – May 2021),  
Currently Vacant

### **WHITIKAUPEKA**

Barbara Ball, Te Rina Warren

### **TAMAKŌPIRI**

Hari Benevides (Resigned Apr 2020)  
Hemi Biddle (Until May 2021),  
Moira Raukawa Haskell , Hari Benevides

### **HAUITI**

Utiku Potaka, Thomas Curtis,

### **OHUAKE**

Robert Martin (Resigned Dec 2019),  
Gloria Toheriri (Feb 2020 – Feb 2021)  
Maraea Bellamy, Robert Martin



# PROGRAMME MANAGEMENT TEAM

## Programme Management

*Contract for Services*

KTV Ventures Ltd – Lead Lavinia Jacobsen

## Administration Services

*Contract for Services*

Mōkai Pātea Services – Lead Administrator Ariana Barrett

Mōkai Pātea Services – Financial Administration Lydia Burrows

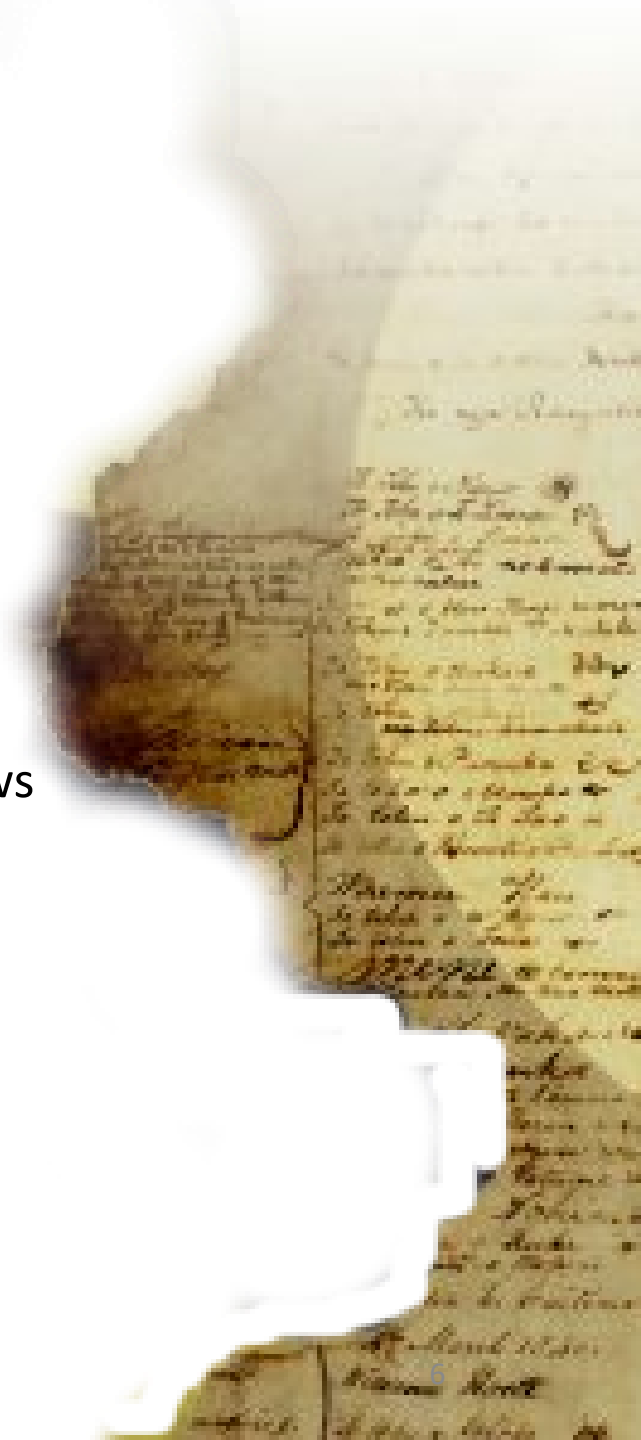
## Strategic Advisor Mātauranga Mōkai Pātea

*Contract for Services*

Richard Steedman

## Legal Advisor

Leo Watson



# Chairs Report

## UTIKU POTAKA



# Annual Report

## LAVINIA JACOBSEN





# Settlement Path

[https://www.dropbox.com/s/d0b5vter8ndzz02/The Negotiations Clip Snakes-Ladders %20Feb%205%2C%202021%206 32%20AM.mp4?dl=0](https://www.dropbox.com/s/d0b5vter8ndzz02/The_Negotiations_Clip_Snakes-Ladders_%20Feb%205%2C%202021%206_32%20AM.mp4?dl=0)



# Annual Work Streams

## 1. SETTLEMENT PATH

- Substantive Hearings Waitangi Tribunal
- Direct Negotiations Te Arawhiti (Office of Treaty Settlements) Pre-Mandate

## 2. OPERATIONAL REPUTATION

- Compliance
- Funders
- Governance Process
- Reporting to Stakeholders



# Settlement Path 1 - Waitangi Tribunal

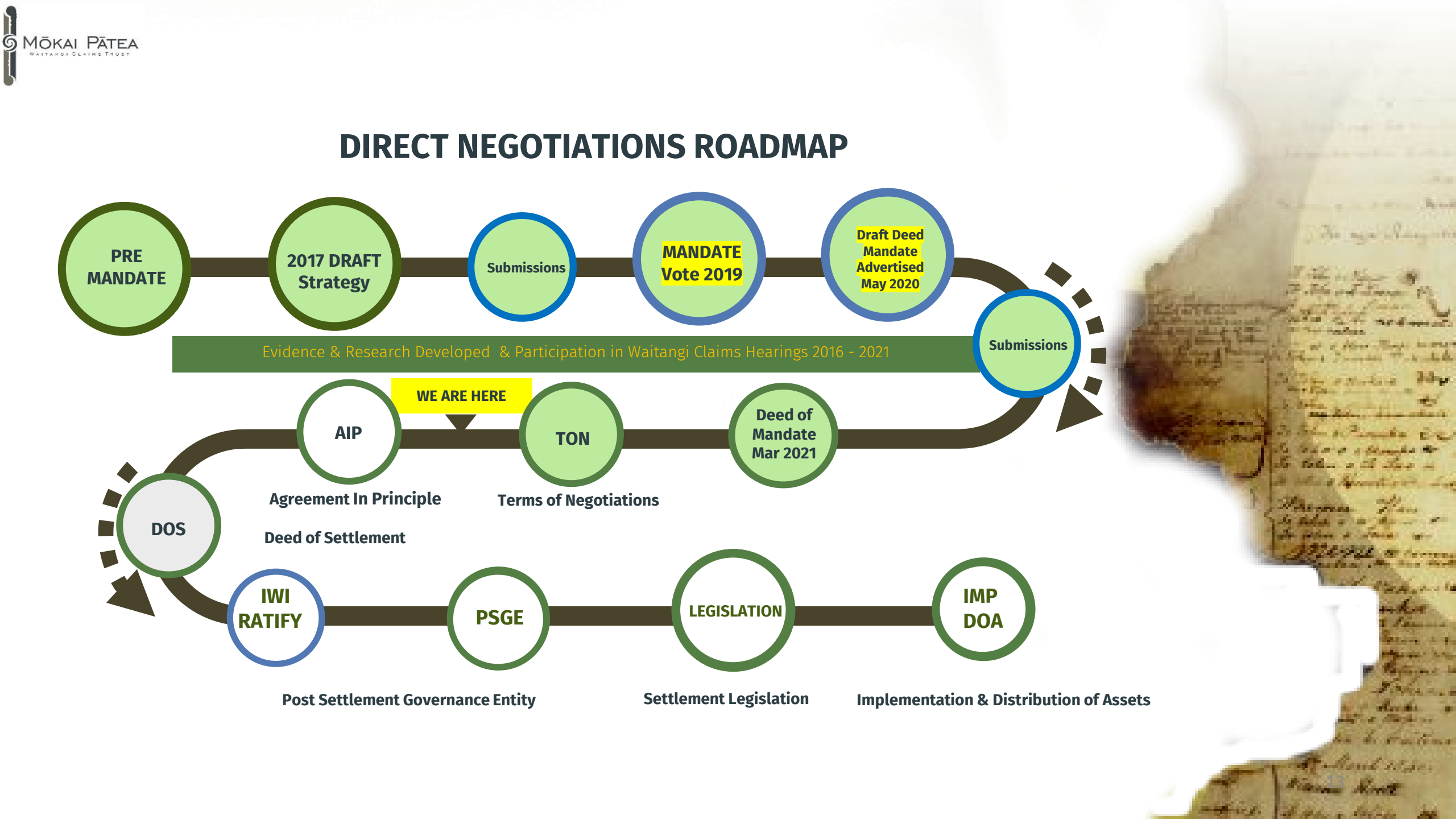
Week	Venue	Date	Focus / Date	Year
KTI	Rātā & Moawhango	Sep 2016	Korero Tuku Iho	2015/2016
1	Rātā	Mar 2017	Tino Rangatiratanga	2016/2017
2	Palmerston North	May 2017	Rangitīkei Awa	2016/2017
3	Taihape	Oct 2017	Ngāti Whitikaupeka	2017/2018
4	Winiata	Dec 2017	Ngāi Te Ohuake/Ngāti Paki	2017/2018
5	Rātā	Mar 2018	Ngāti Hauiti	2017/2018
6	Opaea/Kaiewe/Moawhango	Apr 2018	Ngāti Tamakōpiri	2017/2018
7	Winiata	May 2018	Southern claims	2017/2018
8	Rātā	17-21 Sept 2018	Remaining claimant evidence	2018/2019
9	Waiouru	18-21 Mar 2019	Crown evidence #1	2018/2019
10	Waiouru	4-8 Nov 2019	Crown evidence #2	2019/2020
11	Moawhango	18-21 Nov 2019	Landlocked land	2019/2020
12	Omahu	17-20 Feb 2020	Gwavas/Kaweka	2019/2020
13	Winiata	2-6 Nov 2020	Claimant & Generic Closing	2020/2021
14	Rātā	26-28 Jan 2021	Crown Closing Landlocked Land	2020/2021
15	Wellington	1 Apr 2021	Crown Closing Landlocked Land	2020/2021
16	Moawhango - Rātā	10-11 Aug 2021	Crown Closing Generic	2020/2021
17	Wellington	4 Oct 2021	Claimant Response Crown Closing	2021/2022

## Dual Path – 1. Waitangi Tribunal

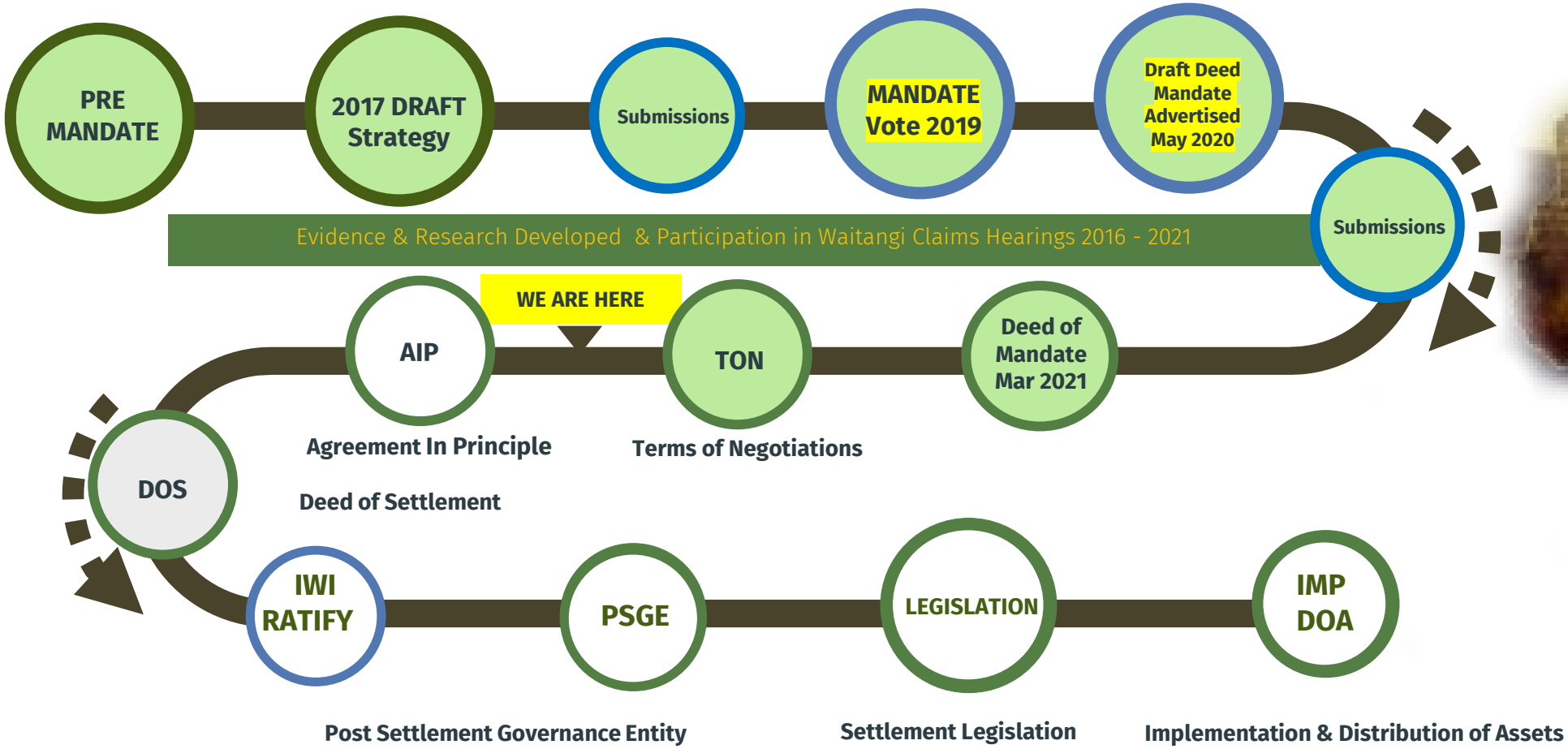
Week	Focus	Year
KTI	Korero Tuku Iho (Sep 2016)	2015/2016
1	Tino Rangatiratanga	2016/2017
2	Rangitīkei Awa	2016/2017
3	Ngāti Whitikaupeka	2017/2018
4	Ngāi Te Ohuake/Ngāti Paki	2017/2018
5	Ngāti Hauiti	2017/2018
6	Ngāti Tamakōpiri	2017/2018
7	Southern claims	2017/2018
8	Remaining claimant evidence	2018/2019
9	Crown evidence #1	2018/2019
10	Crown evidence #2	2019/2020
11	Landlocked land	2019/2020
12	Gwavas/Kaweka	2019/2020
13	Claimant & Generic Closing	2020/2021
14	Crown Closing Landlocked Land	2020/2021
15	Crown Closing Landlocked Land	2020/2021
16	Crown Closing Generic	2020/2021
17	Claimant Response Crown Closing	2021/2022

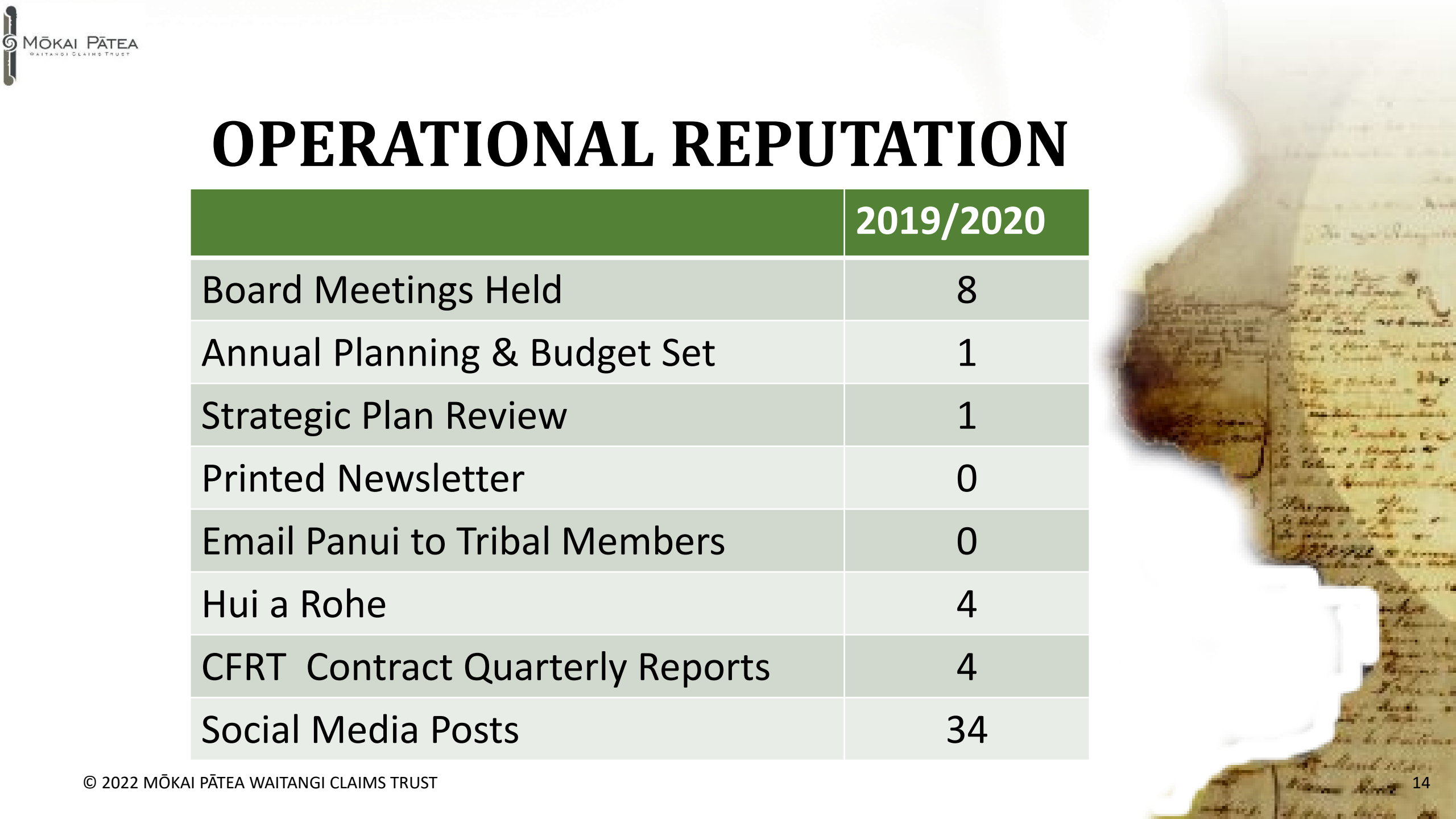
## 2. Direct Settlement

Focus	Year
Develop Draft Mandate Strategy	2016/2017
Draft Man. Strategy Published Facilitated Engagement Hui Start	2017/2018
Final Facilitated Engagement Hui Mandate Hui & Mandate Vote	2018/2019
Draft DOM Published	2019/2020
Crown recognised DOM Terms of Negotiation (TON)	2020/2021
Appointment of Negotiators AIP	2021/2022



# DIRECT NEGOTIATIONS ROADMAP





# OPERATIONAL REPUTATION

	2019/2020
Board Meetings Held	8
Annual Planning & Budget Set	1
Strategic Plan Review	1
Printed Newsletter	0
Email Panui to Tribal Members	0
Hui a Rohe	4
CFRT Contract Quarterly Reports	4
Social Media Posts	34



# Financial Report Audited Year Ended September 2020



9<sup>th</sup> March 2022

Tena Koutou Chairperson and members of the Trustees,

### **Report to Governance – Management Letter**

We completed the audit of Mokai Patea Waitangi Claims Trust on the 9<sup>th</sup> March 2022 of the financial statements for the year ended 30<sup>th</sup> September 2020. Please find attached our Report to Governance in connection with the audit.

We would like to emphasise that our audit work involves the review of only those systems and controls in your organisation upon which we rely on for audit purposes. Our examination may not have identified and should not be relied upon to identify all control weaknesses that exist.

We congratulate Governance on its efforts to maintain effective internal controls in the organisation. We take this opportunity to thank members of governance, management and staff for the co-operation afforded to us during the course of the audit.

If we can be of further assistance, please advise.

Nga mihi  
**Silks Audit Chartered Accountants**

*Cameron Town*

**Cameron Town**  
**Engagement Partner**

Email: [ctown@silks.co.nz](mailto:ctown@silks.co.nz)  
Encl: Report to Governance

# Statement of Financial Performance

Mokai Patea Waitangi Claims Trust

For the year ended 30 September 2020

Account	Notes	2020	2019
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	408,596	234,601
Interest, dividends and other investment revenue	1	42	61
<b>Total Revenue</b>		<b>408,638</b>	<b>234,662</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	72,875	79,500
Costs related to providing goods or service	2	233,233	188,546
Other expenses	2	45,288	37,205
<b>Total Expenses</b>		<b>351,396</b>	<b>305,251</b>
<b>Surplus/(Deficit) for the Year</b>		<b>57,242</b>	<b>(70,589)</b>

# Statement of Financial Position

Mokai Patea Waitangi Claims Trust

As at 30 September 2020

Account	Notes	30 Sep 2020	30 Sep 2019
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	143,501	79,742
Debtors and prepayments	3	24,247	12,951
<b>Total Current Assets</b>		<b>167,748</b>	<b>92,694</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	15,153	116
<b>Total Non-Current Assets</b>		<b>15,153</b>	<b>116</b>
<b>Total Assets</b>		<b>182,901</b>	<b>92,810</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	36,215	30,896
<b>Total Current Liabilities</b>		<b>36,215</b>	<b>30,896</b>
<b>Non-Current Liabilities</b>			
Loans	4	578,099	550,569
<b>Total Non-Current Liabilities</b>		<b>578,099</b>	<b>550,569</b>
<b>Total Liabilities</b>		<b>614,314</b>	<b>581,465</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>(431,413)</b>	<b>(488,655)</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	(431,413)	(488,655)
<b>Total Accumulated Funds</b>		<b>(431,413)</b>	<b>(488,655)</b>



# Statement of Cash Flows

## Mokai Patea Waitangi Claims Trust

### For the year ended 30 September 2020

Account	2020	2019
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from</b>		
Donations, fundraising and other similar receipts	397,301	254,195
Interest, dividends and other investment receipts	42	61
<b>Cash was applied to</b>		
Payments to suppliers and employees	(343,863)	(349,443)
<b>Total Cash Flows from Operating Activities</b>	<b>53,480</b>	<b>(95,187)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
<b>Cash was received from</b>		
Proceeds from loans borrowed from other parties	27,529	121,990
<b>Cash was applied to</b>		
Payments to acquire property, plant and equipment	(17,250)	0
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>10,279</b>	<b>121,990</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>63,759</b>	<b>26,803</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	79,742	52,939
Cash and cash equivalents at end of period	143,501	79,742
<b>Net change in cash for period</b>	<b>63,759</b>	<b>26,803</b>

# Notes to the Performance Report

Mokai Patea Waitangi Claims Trust

For the year ended 30 September 2020

Account	2020	2019
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Crown Forestry Rental Trust	181,756	175,501
Crown Forest Rental Trust Mapping Project	18,000	0
Crown Forestry Rental Trust - Non Operational	51,810	3,000
Office Of Treaty Settlements	150,000	50,000
KTV Ventures Limited	0	6,000
MSD Covid-19 Subsidy	7,030	0
Institute Of Directors	0	100
<b>Total Donations, fundraising and other similar revenue</b>	<b>408,596</b>	<b>234,601</b>
<b>Interest, dividends and other investment revenue</b>		
Westpac Bank Interest	42	61
<b>Total Interest, dividends and other investment revenue</b>	<b>42</b>	<b>61</b>
<b>Total Revenue</b>	<b>408,638</b>	<b>234,662</b>



## 2. Analysis of Expenses

### Volunteer and employee related costs

Implementation & Management Role

### Total Volunteer and employee related costs

### Costs related to providing goods or services

Computer Hireage

Office Furniture Hireage

Postage & Photocopying

Printing & Stationery

Rent

Electricity

Telephone & Tolls

Travel - Project Team

Comms - Panui/Newsletters

Comms - Website

Database Maintenance

Financial Administrator

Te Runanga o Ngati Te Ohuake

Te Runanga o Ngati Tamakopiri

Te Runanga o Ngati Whitikaupeka

Te Runanga o Ngati Hauiti

JC/CFRT/WT Hui (External Agency) Travel

Hui a Iwi Panui/Catering/Venue/Travel

Research Mapping Project Costs

Governance Hui - Venue/Catering Costs

2020

2019

72,875

79,500

**72,875**

**79,500**

2,586

2,667

2,220

2,220

3,000

3,691

75

1,418

3,900

3,900

1,320

1,320

5,560

4,599

3,984

2,095

1,031

866

2,329

1,813

1,233

1,346

30,000

30,086

1,500

1,000

1,500

1,000

1,500

1,000

1,500

1,000

0

55

2,453

1,432

9,956

0

13,959

8,769

	2018	2017
Pre Mandate Costs	32,738	49,973
Hearing Week Preparation Hui - Catering/Travel/Venue	495	2,858
Wananga Catering Venue	749	6,619
Hapu Iwi Facilitator	54,577	49,440
CFRT Hearing Week Hosting Expenses	49,216	3,236
MPWCT AGM Hui - Advertising/Catering	592	1,216
Management Hui Venue/Catering	5,260	4,927
Management Hui Travel	0	0
<b>Total Costs related to providing goods or services</b>	<b>233,233</b>	<b>188,546</b>
<b>Other expenses</b>		
Accounting Fees	11,407	11,348
Audit Fees	3,738	3,700
Bank Fees	152	50
Interest	27,529	21,991
IRD Penalties	8	0
Legal Fees	240	0
Depreciation	2,214	116
<b>Total Other expenses</b>	<b>45,288</b>	<b>37,205</b>
<b>Total Expenses</b>	<b>351,396</b>	<b>305,251</b>

<b>Account</b>	<b>2020</b>	<b>2019</b>
<b>3. Analysis of Assets</b>		
<b>Current Assets</b>		
<b>Bank accounts and cash</b>		
Westpac Bank current account	19,346	14,895
Westpac Bank Loan account	124,155	64,847
<b>Total Bank accounts and cash</b>	<b>143,501</b>	<b>79,742</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	24,247	12,951
<b>Total Debtors and prepayments</b>	<b>24,247</b>	<b>12,951</b>
<b>Total Assets</b>	<b>167,748</b>	<b>92,694</b>

Debtors are stated at their estimated realisable value.

2018

2017

## 4. Analysis of Liabilities

### Current Liabilities

#### Creditors and accrued expenses

Creditors

36,215

30,896

#### Total Creditors and accrued expenses

36,215

30,896

### Non-Current Liabilities

#### Loans

Aorangi Awarua Trust

99,434

94,699

Owhaoko B&D Trust

142,614

135,823

Kaiao Rangi Trust

115,811

110,297

Kaupeka Ki Runga Trust

114,650

109,190

Whakauae Research Services Limited

105,590

100,562

#### Total Loans

578,099

550,569

### Total Liabilities

614,314

581,465

## **Aorangi Awarua Trust**

The original terms of the loan are:

Interest is payable at 5% per annum, the loan is unsecured and repayable on the earlier of 1 February 2015, or on full and final settlement of the historical Treaty of Waitangi claims for Mokai Patea Confederation of Iwi.

However, as the claim process has taken longer than anticipated, the Aorangi Awarua Trust have given an undertaking to extend the loan for a further 5 years until at least 1 February 2020.

The total loan agreement is for up to \$100,000.

A variation was being negotiated to extend the loan, this variation was signed off in April 2021.

The loan balance as at 30.9.2020 is \$99,434 which includes \$4,735 of interest charged during the year.

## **Owhaoko B&D Trust**

The original terms of the loan are:

Interest is payable at 5% per annum, the loan is unsecured and shall be repaid in full by the Borrower to the Lender on the earlier of 1 February 2025 or on payment for full and final settlement of the historical Treaty of Waitangi claims for Mokai Patea Confederation of Iwi.

The total loan agreement is for up to \$100,000.

The loan balance as at 30.9.2020 is \$142,614 which includes \$6,791 of interest charged during the year.

### **Kaiao Rangi Trust**

The original terms of the loan are:

Interest is payable at 5% per annum, the loan is unsecured and repayable on the earlier of 13 April 2023, or on full and final settlement of the historical Treaty of Waitangi claims for Mokai Patea Confederation of Iwi.

The total loan agreement is for up to \$100,000.

The loan balance as at 30.9.20 is \$115,811 which includes \$5,515 of interest charged during the year.

### **Kaupeka Ki Runga Trust**

The original terms of the loan are:

Interest is payable at 5% per annum, the loan is unsecured and repayable on the earlier of 13 June 2023, or on full and final settlement of the historical Treaty of Waitangi claims for Mokai Patea Confederation of Iwi.

The total loan agreement is for up to \$100,000.

The loan balance as at 30.9.2020 is \$114,650 which includes \$5,460 of interest charged during the year.



## **Whakauae Research Services Limited**

The original terms of the loan are:

Interest is payable at 5% per annum, the loan is unsecured and repayable on the earlier of 20 August 2025, or on full and final settlement of the historical Treaty of Waitangi claims for Mokai Patea Confederation of Iwi.

The total loan agreement is for up to \$100,000.

The loan balance as at 30.9.2020 is \$105,590 which includes \$5,028 of interest charged during the year.

2018

2017

## 5. Property, Plant and Equipment

### Office Equipment

	116	232
Purchases	17,250	0
Current Year Depreciation and Impairment	(2,214)	(116)
Total Office Equipment - Closing Book Value	<u>15,152</u>	<u>116</u>
<b>Total Plant</b>	<b>15,152</b>	<b>116</b>

<b>Total Property, Plant and Equipment</b>	<b>15,152</b>	<b>116</b>
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## 6. Accumulated Funds

### Accumulated Funds

Opening Balance	(488,655)	(418,066)
Net Surplus/(Deficit) for the year	57,242	(70,589)
<b>Total Accumulated Funds</b>	<b>(431,413)</b>	<b>(488,655)</b>

<b>Total Accumulated Funds</b>	<b>(431,413)</b>	<b>(488,655)</b>
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## **7. Operating Commitments**

The Trust has no Operating Commitments. (Last year - nil).

## **8. Capital Commitments**

The Mokai Patea Waitangi Claims Trust has no Capital Commitments as at 30 September 2020 (Last year - Nil)

## **9. Contingent Liabilities and Guarantees**

The Mokai Patea Waitangi Claims Trust has a Contingent Liability for up to an estimate of \$75,000 for Waitangi claims settlement legal costs as at 30 September 2020 (Last year - \$60,000). At the date of approving these financial statements the timing of this liability and the final cash flow amount remains uncertain.

## 10. Related Parties

Barbara Ball, Deputy Chair, also acts as Trustee for Kaupeka Ki Runga, who provide a loan facility to the Trust. Please refer to the Analysis of Liabilities note for further detail, Chair of Mokai Patea Services Trust which MPWCT has a contract of services arrangement with, and Trustee on Owhaoko B&D Trust who provide a loan facility to MPWCT.

Richard Steedman, who acted as Hapu Iwi Advisor during the period, is also the Chairperson of Owhaoko B&D Trust, Chairperson of Kaupeka Ki Runga, and a Trustee of Kaiaorangi Trust who each provide loan facilities to the Trust. Please refer to the Analysis of Liabilities note for further detail.

Maira Raukawa-Haskell, also acts as Trustee for Kaiao Rangi Trust, and is also Chair of Ngati Tamakopiri the Governance arm of Kaiao Rangi Trust.

Hari Benevides is a Trustee of Kaiao Rangi Trust and a member of the Tamakopiri Runanga.

Utiku Potaka and Thomas Curtis are delegates to Te Runanga o Ngati Hauiti which is the overarching governing body for Te Maru o Ruahine Trust which in turn is the shareholder for Whakauae Research Services. Thomas Cutis is also a Trustee of Te Maru o Ruahine Trust.

Mokai Patea Waitangi Claims Trust has trustees in common with Te Kete Manawa Trust. At balance date, there was \$1,304 owing to Te Kete Manawa Trust.

## **11. Events After the Balance Date**

A new variation for the loan with Aorangi Awarua was signed in April 2021. This changed the total value of the loan from \$100,000 to \$70,000.

There were no other events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

## **12. Ability to Continue Operating**

The Trust continues to operate whilst in a net liability position as at 30 September 2020. As such, the Trustees have considered the continued use of the going concern assumption in the preparation of these financial statements.

The Trust is still in the early stages of Settlement Negotiations with the crown for the comprehensive settlement of historical claims of Mokai Patea Nui Tonu in relations to the Te Tiriti o Waitangi. The Waitangi Tribunal hearings in the Wai:2180 Taihape Inquiry in which the Trust has participated through contract funding from CFRT, are expected to conclude in 2021. The Trust will seek to be contracted approved client of CFRT for Settlement Negotiations once the Deed of Mandate is recognised by the Crown. Furthermore, once a Crown recognised Deed of Mandate is granted, the Trust will also be eligible for funding from Te Arawhiti for Settlement Negotiation work, for costs not covered by the CFRT contract.

### **13. COVID 19**

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all activities of Mōkai Pātea Waitangi Claims Trust were done remotely, with all contractors, staff member and trustees working from their home locations.

At the date of issuing the financial statements, the impact on Mokai Patea Waitangi Claims Trust was that a funder was unable to approve an application for funding that MPWCT made on the 30 March 2020, partly due to Covid-19. This resulted in a loss of over 30% of projected income at that point in time compared to the previous year. Triggering Mokai Patea Waitangi Claims Trust's application for a Covid-19 Wage Subsidy. In addition Mōkai Pātea Waitangi Claims Trust and KTV Ventures Ltd agreed to a contract for services variation reducing the service fees for the provision of programme management for the months of April, May and June. MPWCT received income from the NZ Government Covid-19 Wage Subsidy of \$7,020.

The Trust also received pass through funding that came from te Arawhiti in March 2020 for Covid-19 Iwi Services of \$10,000. MPWCT paid this funding out to two Iwi Service Providers, Te Maru o Ruahine Trust \$2,500 and Mokai Patea Services \$7,500.



# APPOINTMENT OF AUDITOR

Last years AGM meeting reappointed Chartered  
Accountants Silks Audit Ltd for the YE Sep 2020 and YE  
Sep 2021 Audit

# Date of Next AGM

24 March 2023





# GENERAL BUSINESS

CLOSE

