



Te Kōhaka o Tūhaitara Trust

---

## ANNUAL REPORT: TO 30 JUNE 2020



## Contents

Chairperson Report.....	1
Trustees and Staff.....	2
Audit Report.....	4
Entity Information .....	8
Statement of Comprehensive Revenue and Expense .....	9
Statement of Movements in Equity .....	11
Statement of Financial Position.....	12
Statement of Cash Flows.....	13
Statement of Accounting Policies .....	14
Notes to Financial Statements .....	18
Statement of Intent: Year Ending 30 June 2020 .....	23
Statement of Service Performance: Year Ended 30 June 2020.....	27
The Bruce Banks Environmental Education Award.....	37
Coastal.....	39
Emergency Response.....	40
Gallery .....	41

**Front cover photo:** Trust and Department of Conservation staff carry out the annual Kowaro (Canterbury mudfish) survey

# CHAIRPERSON REPORT

Tēnā koutou katoa,

Once again it is my pleasure to present the 2019/2020 Annual report to our settlers Te Rūnanga o Ngāi Tahu and Waimakariri District Council and our key stakeholder Te Ngāi Tūāhuriri Rūnanga.

This year has been one of consolidation, disruption and change, the consolidation in the form of our various work programmes within the park.

The ongoing benefits of having two full time staff has seen significant progress in both the ecological work led by Christina and the education programmes led by Meredith.

Significant progress has been made in the removal or control of exotic plant species in the Pines Wetland, this control work has been further enhanced by community planting days in the area.

The Kaitiritiri Ridge again benefitted from the 'Settlement Day' initiative where staff of Te Rūnanga o Ngāi Tahu assist in mahi at various Marae or Ngāi Tahu sites of significance. The Trust has also signed an agreement with the Kaiapoi Pā Trustees to maintain the Kaiapoi Pā site.

Health and Safety issues have been a priority following our increase in staff numbers. One initiative has been the wearing of body cams to enhance staff safety while working out in the Park.

The general feedback to date has been positive, with staff noticing the body cams have a calming effect during interactions with some members of the public.

The disruption of the Covid-19 pandemic and the restrictions imposed under the various levels of lockdown. These restrictions not only prevented Trust staff and the public from accessing the Park, it has also seen some of our planting programmes delayed somewhat.

However we also have a number of new projects including a joint initiative with the New Zealand Coastal Restoration Trust. This project will see the establishment of a native coastal forest on a transect 30 metres wide running from the fore dunes to the western most boundary.

Change once again came in the form of the departure of one of the Waimakariri District Council appointed Trustees, in this case the long serving Neville Atkinson. I have known Neville since our school days, Neville was a staunch advocate for the Trust and his passion will be missed. Ngā mihi e hoa.

Coincidentally Neville's place has been filled by another throwback to my school days, Al Blackie, Al brings a variety of skills and a different perspective to the Trust and his input has been significant already.

Tēnā koutou katoa



Joseph Hullen

CHAIR

# TRUSTEES AND STAFF



Trustees: (l to r) R Anglem, A Rigby, A Blackie, C McMillan, J Hullen (chair)

Absent Trustee N Tirikatene-Nash

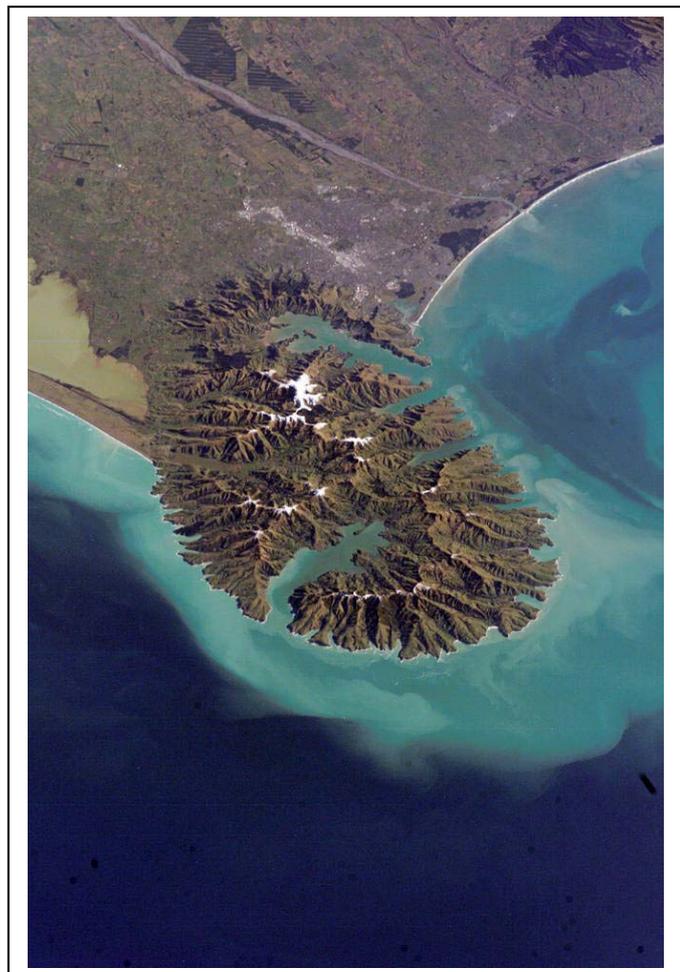
Staff: (l to r) M Leutzinger, C Stet, G Byrnes, R Anglem

**Attendance:** 12 meetings  
including Zoom during Covid lockdown



J Hullen: Chair	6
N Atkinson:	7
A Blackie	
C McMillan:	6
N Tirikatene -Nash:	8
A Rigby:	5/6
R Anglem	11

# PARKLANDS



## Independent Auditor's Report

### To the readers of Te Kōhaka o Tūhaitara Trust's financial statements and performance information for the year ended 30 June 2020

The Auditor-General is the auditor of Te Kōhaka o Tūhaitara Trust (the Trust). The Auditor-General has appointed me, Dereck Ollsson, 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 22, that comprise the statement of financial position as at 30 June 2020, the statement of comprehensive revenue and expense, statement of movements in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the performance information of the Trust on pages 24, and 27 to 33.

In our opinion:

- the financial statements of the Trust on pages 9 to 22:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2020; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standards.
- the performance information of the Trust on pages 24, and 27 to 33 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 2020.

Our audit was completed on 2 December 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw your attention to the impact of COVID-19 on the Trust. In addition, we outline the responsibilities of the Board and our responsibilities relating

to the financial statements and the performance information, we comment on other information, and we explain our independence.

### **Emphasis of matter – Impact of COVID-19**

Without modifying our opinion, we draw attention to the disclosures about the impact of COVID-19 on the Trust as set out in note 20 to the financial statements and pages 30 and 33 of the performance information.

### **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 Board for the financial statements and the performance information**

The Board is 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 Board is also responsible for preparing the performance information for the Trust.

The Board is responsible for such internal control as it determines is necessary to enable it 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 Board is responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The Board's responsibilities arise from the Local Government Act 2002 and the 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.

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 Board.
- 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 Board 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 Board 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 Board is responsible for the other information. The other information comprises the information included on pages 1 to 3, 23, 25 to 26 and 34 to 43, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

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

## **Independence**

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

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



Dereck Ollsson  
Audit New Zealand  
On behalf of the Auditor-General  
Christchurch, New Zealand

# ENTITY INFORMATION

## Te Kōhaka o Tūhaitara Trust

Entity information for the year ended 30 June 2020

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

### **Main sources of the Trust's cash and resources:**

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

### **Outputs:**

Refer to the statement of service performance.

Further information can be found in the statement of accounting policies.

# STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

## Statement of Comprehensive Revenue and Expense for the period ending 30 June 2020

	Note	Actual Period ending 30 June 2020	Actual Period ending 30 June 2019
<b>Revenue</b>			
Interest		2,991	3,528
Grant – Funding from Governmental Organisations	1	42,447	38,853
Grants Funding from Government Organisation for service delivery	2	205,709	240,854
Grants – Funding non-government	2	66,075	83,490
Lease Rental		35,110	39,567
Rates Revenue		10,766	7,548
Other Revenue		6,696	784
Field Guide/ Merchandise Sales		122	122
Donations		510	340
Assets donated	3	-	141,916
<b>Total Revenue</b>		<b>370,425</b>	<b>557,002</b>
<b>Expenses</b>			
Advertising		850	1,359
Audit Fee	5	7,665	6,604
Bank Fees and Interest		280	330
Biota Nodes Enhancement		11,683	1,716
Boardwalk and Cycle Way and Tūtaepatu Lagoon Expenses		52,519	47,753
Building Repair and Maintenance		1,856	-
Conservation Management Areas Expense		989	2,281
Functions / Community Events		1,428	2,393
Cultural Education Programme		2,128	5,597
Employment /Operations Expenses	4	185,104	174,359
Depreciation of property, plant and equipment	6	58,662	55,551
General Expenses		3,166	5,244
Insurance		4,652	3,075
Interest Expenses		2,644	-
Lease Expenses		-	722
Legal Fees		-	3,110
Maintenance /Park Services		-	4,449
Light, Power, Heating		1,387	3,132
Office Expenses -Equipment, Stationery etc		2,763	2,047
Other Employment Costs	4	3,755	2,404
Kaiapoi Pa		950	-
Park Service Maintenance		9,480	4,449
Pines Beach Wetlands		12,099	66,928
Native Forest Regeneration		10,657	-
Ranger/Security Services		1,138	-
Rates Expenditure		10,766	8,212
Red Zone Land		-	200
Subscriptions		478	120
Telephone and Internet		2,784	3,222
Vehicle Expenses		11,529	11,505
Loss on disposal of assets		197	-
<b>Total expenses</b>		<b>401,606</b>	<b>407,675</b>

Operating Surplus/ (Deficit) before tax	(31,181)	149,327
Income tax expense		-
<b>Surplus / (Deficit) after tax</b>	<b>(31,181)</b>	<b>149,327</b>
<b>Other comprehensive revenue and expense</b>		
Gain/ (Loss) on asset revaluation		445,347
Total other comprehensive revenue and expense		445,347
<b>Total comprehensive revenue and expense</b>	<b>(31,181)</b>	<b>594,674</b>

# STATEMENT OF MOVEMENTS IN EQUITY

## Statement of Movements in Equity for the period ending 30 June 2020

	30 June 20	30 June 19
<b>Equity</b>		
Opening Balance	6,797,377	6,202,703
Total Comprehensive revenue and expense	(31,181)	594,674
<b>Total Equity</b>	<b>6,766,196</b>	<b>6,797,377</b>

# STATEMENT OF FINANCIAL POSITION

As at June 2020

	Notes	June 2020 \$	June 2019 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cheque Account	7	27,036	59,548
Debtors and prepayments	8	13,873	18,719
Investments	9	114,005	97,493
<b>Total Current Assets</b>		<b>154,914</b>	<b>175,760</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	6a	6,678,752	6,724,211
Intangible Assets – Carbon credits	6b	27,478	27,478
<i>Total non-current assets</i>		<i>6,706,230</i>	<i>6,751,689</i>
<b>Total Assets</b>		<b>6,861,144</b>	<b>6,927,449</b>
<b>Liabilities</b>			
<b>Current</b>			
Creditors and accrued expenses	10	34,620	51,867
Employee costs payable	11	14,109	13,581
Revenue received in advance	12	3,133	8,261
Loans	13	14,464	13,667
<b>Total current Liabilities</b>		<b>66,326</b>	<b>87,376</b>
<b>Non-current Liabilities</b>			
Loans	13	28,622	42,696
<i>Total non-current liabilities</i>		<i>28,622</i>	<i>42,696</i>
<b>Total Non-current Liabilities</b>		<b>94,948</b>	<b>130,072</b>
<b>Net Assets</b>		<b>6,766,196</b>	<b>6,797,377</b>
Current Year Earnings		(31,181)	
General Equity	14	3,566,633	3,566,633
Revaluation Reserve	14	3,230,744	3,230,744
<b>Trust Equity</b>	14	<b>6,766,196</b>	<b>6,797,377</b>

Signed

Kōhaka o Tūhaitara Trust Chairperson

  
Chairperson

  
Trustee

Dated: 2 December 2020

# STATEMENT OF CASH FLOWS

For the period ending 30 June 2020

	June 2020	June 2019
<b>Operating Activities</b>		
Receipts from sales goods and services	48,331	61,338
Interest Received	2,708	3,566
Donations	510	340
Receipts from grants	299,681	346,593
Payments to suppliers and employees	(339,410)	(333,344)
Net Goods Service Tax	(1,345)	2,361
<b>Net Cash Flows from Operating Activities</b>	<b>10,475</b>	<b>80,854</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment		
Receipts from sale of investments	97,493	109,991
Payment for property, plant and equipment	(13,198)	(69,034)
Payment for Investments	(114,005)	(97,493)
Other cash items from investing activities		
<b>Net Cash Flows from Investing Activities</b>	<b>(29,710)</b>	<b>(56,536.00)</b>
<b>Financing Activities</b>		
Repayment of loan	(13,277)	-15,682
<b>Net Cash Flows from Financing Activities</b>	<b>(13,277)</b>	<b>(15,682)</b>
<b>Net Cash Flows</b>	<b>(32,512)</b>	<b>8,636</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	59,548	50,912
Cash and cash equivalents at end of period	27,036	59,548
<b>Net change in cash for period</b>	<b>(32,512)</b>	<b>8,636</b>

# STATEMENT OF ACCOUNTING POLICES

## Te Kōhaka o Tūhaitara Trust

### 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 2020. The financial statements were authorised for issue by the Board of Trustees on the 2 December 2020.

### Basis of preparation

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

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

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

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

### Significant accounting policies

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

#### Revenue

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

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

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

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

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

#### Investments

Investments in bank deposits are initially measured at fair value plus transaction costs.

After initial recognition investments in bank deposits are measured at amortised cost using the effective interest rate method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus / (deficit).

At each balance date the Trust assesses whether there is any objective evidence that an investment is impaired. Any impairment losses are recognised in the surplus / (deficit).

#### Goods and service Tax (GST)

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

### **Income Tax**

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission.

The Trust is exempt from income tax under the Charities Act 2005.

### **Trade and other payables**

Trade and other payables are stated at amortised cost.

### **Employee Benefits**

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

### **Other Expenditure**

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

### **Bank accounts and cash**

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

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

### **Debtors**

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

### **Property plant and equipment**

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

#### *Recognition and measurement*

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

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

#### *Revaluations*

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

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

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

### *Subsequent costs*

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

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

### *Depreciation*

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

### **Intangible assets**

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

### **Impairment of non-financial assets**

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

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

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

### **Provisions**

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

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

### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

**Employee costs payable**

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

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

**Borrowings**

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

**Changes in accounting policies**

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

# NOTES TO FINANCIAL STATEMENTS

Notes to and forming part of the financial statements for the year ended 30 June 2020

<b>Note 1. Council Funding</b>	<b>2020</b>	<b>2019</b>
Council funding	42,447	38,853
<b>Total Council Funding</b>	<b>42,447</b>	<b>38,853</b>

<b>Note 2. Other Grants Received</b>		
Grants funding from Government Organisations deliver goods or services	205,709	241,490
Other Grants non-government	66,075	82,854
<b>Total Grants Received</b>	<b>271,784</b>	<b>324,344</b>

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

## **Note 3. Donated Assets**

For the period ending 30 June 2020 there were no donated or vested assets.

(June 19 received land under the Government (CERA) Red Zone Land transfer November 2018. 141,500, donated equipment 416)

<b>Donated Assets</b>	<b>141,916</b>
-----------------------	----------------

## **Note 4. Employee Related Costs**

Salaries and wages and leave accruals	185,104	174,188
Other employee related costs	3,755	2,693
<b>Employee Related Costs</b>	<b>188,859</b>	<b>176,881</b>

## **Note 5. Audit Fees**

Audit fees for the financial statement audit	7,665	6,604
<b>Total Council Funding</b>	<b>7,665</b>	<b>6,604</b>

**Note 6a. Property Plant and Equipment for the period ended 30 June 2020**

Land	Reserve Land Restoration	Buildings	Computer Equipment	Motor Vehicles	Plant and Equipment	Total	
<b>Cost / Valuation</b>							
Carrying amount at 1 July 2018	5,575,000	498,316	72,522	7,120	28,239	108,622	6,289,819
Additions	141,500	41,368		5,697	75,625	24,977	289,169
Transfers		(135,010)	135,010				
Revaluation Gain/ (Loss)	425,000		3,468				428,468
Disposals							
Cost/ valuation at 30 June 2019	6,141,500	404,675	211,000	12,818	103,864	13,3600	7,007,456
Carrying amount at 1 July 2019	6,141,500	404,675	211,000	12,818	103,864	133,600	7,007,456
Additions		1,448		1,395		10,556	13,399
Transfers							
Revaluation Gain/ (Loss)							
Disposals						(287)	(287)
Cost/ valuation at 30 June 2020	6,141,500	406,122	211,000	14,213	103,864	143,869	7,020,568
<b>Accumulated depreciation and impairment losses</b>							
Carrying amount at 1 July 2018	138,945		5,743	5,949	20,709	73,225	244,571
Depreciation expense	27,997		2,871	943	13,006	10,734	55,551
Transfers	(8,263)		8,263				
Revaluation impairment losses			(16,878)				(16,878)
Disposals							
Accumulated depreciation at 30 June 2019	158,679			6,892	33,715	83,959	283,244
Carrying amount at 1 July 2019	158,679			6,892	33,715	83,959	283,244
Depreciation expense	18,901		7,032	2,218	17,437	13,073	58,662
Transfers							
Revaluation Impairment losses							
Disposals						(90)	(90)
Accumulated depreciation at 30 June 2020	177,580		7,032	9,110	51,152	96,942	341,816
<b>Carrying amounts</b>							
At 30 June 2018 and 1 July 2018	5,575,000	359,372	66,778	1,172	7,530	35,398	6,045,250
At 30 June 2019 and 1 July 2019	6,141,500	245,995	211,001	5,926	70,149	49,641	6,724,212
At 30 June 2020	6,141,500	228,542	203,967	5,102	52,713	46,927	6,678,752
<b>Valuation</b>							

Land and buildings were valued at fair value. The last evaluation was performed on the 30 June 2019 by Ashtan Gibbard (BBS (VPM)) of QV Valuations.

**Note 6b. Intangible Assets**

Carbon Credits	27,478	27,478
<b>Total Intangible Assets</b>	<b>27,478</b>	<b>27,478</b>

## Valuation

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**

	<b>2020</b>	<b>2019</b>
Cash on hand	-	100
Cheque Account	27,036	59,448
<b>Total bank accounts and cash</b>	<b>27,036</b>	<b>59,548</b>

**Note 8. Debtors and prepayments**

Debtors	13,264	18,670
Net debtors	13,264	18,670
Prepayments	610	49
<b>Total debtors and prepayments</b>	<b>13,873</b>	<b>18,719</b>

**Note 9. Investments****Current portion**

Term deposits	114,005	97,493
<b>Total investments</b>	<b>114,005</b>	<b>97,493</b>

**Note 10. Creditors and accrued expenses**

Creditors	26,955	45,263
Accrued expenses	7,665	6,604
<b>Total creditors and accrued expenses</b>	<b>34,620</b>	<b>51,867</b>

**Note 11. Employee costs payable**

Annual leave	14,109	13,581
<b>Total employee costs payable</b>	<b>14,109</b>	<b>13,581</b>

**Note 12. Revenue in advance**

Revenue in advance	3,133	8,261
<b>Total revenue in advance</b>	<b>3,133</b>	<b>8,261</b>

<b>Note 13. Loans</b>	<b>2020</b>	<b>2019</b>
<b>Current portion</b>		
Loan from Waimakariri District Council	14,464	13,667
<b>Non -current portion</b>		
Loan from Waimakariri District Council	28,622	42,696
<b>Total Loans</b>	<b>43,086</b>	<b>56,363</b>

#### **Note 14. Equity**

##### **Accumulated surpluses**

Balance at 1 July	3,566,633	3,417,306
Surplus / (Deficit)	- (31,181)	(149,327)
Balance at 30 June	3,535,452	3,566,633
Revaluation Reserve at beginning of year	3,230,744	2,785,397
Increase / (Decrease) in Asset Revaluation	-	445,347
Movements during year	-	445,347
Closing Revaluation Reserve	3,230,744	3,230,744
<b>Trust Equity</b>	<b>6,766,196</b>	<b>6,797,377</b>

#### **Note 15. Capital Commitments and Contingencies**

As at 30 June 2020 and 2019, the Trust did not have any capital commitments.

##### Contingent Assets And Liabilities

As at 30 June 2020 the Trust did not have any contingent assets (2019: 0). There were no contingent liabilities at balance date (2019: 0).

#### **Note 16. Related Parties**

Te Kōhaka o Tūhaitara Trust/Waimakariri District Council

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The land administered by the Trust includes the Tūhaitara coastal reserve (which is subject to the Reserves Act 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 \$283,990 from the Waimakariri District Council in the form of a grants operations, audit fee, conservation management , lease of land, maintenance contracts and rates (2019: \$250,620). The Waimakariri District provides free administration and financial services to the Trust. As at 30 June 2020 the balance owed to the Trust was nil (2019: \$10,000). During the June 19 financial year The Trust received a loan of \$72,045 at 4% interest payable within 5 years. The balance at 30 June 2020 is \$43,286.

The Trust received grants from Te Rūnanga o Ngāi Tahu of \$60,800(2018: \$83,490).

The Trust paid Te Ngāi Tū Ahuriri Rūnanga Inc \$4,750 for the maintenance works performed by Trustee Anglem in connection with his employment by the Rūnanga.(2019 \$3,930)

Trustee Anglem had no financial obligation from any sale of goods made on terms equivalent to those that prevail in arm's length transactions (2019:\$350)

The Trust made no financial obligations with Chairman J Hullen for work performed this financial year. (2019 \$200).

#### **Note 17. Trustee fees**

No other payments have been made to Trustees during the financial year (2019: nil). Trustee's payments are made by the governing entities of Te Rūnanga o Ngāi Tahu and the Waimakariri District Council. There are no employment associated costs. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of services received.

#### **Note 18. Emissions Trading Scheme**

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre- 1990 forest land pursuant to the New Zealand government's Allocation Plan. Te Kōhaka o Tūhaitara 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 2020 (2019: nil).

#### **Note 19. Events After Balance Date**

There are no significant events to note for the June 2020 financial year.

#### **Note 20. Covid-19**

On 31 December 2019 China alerted the World Health Organisation to the outbreak of a virus, now commonly referred to as COVID-19, with the outbreak declared a pandemic on 11 March 2020. The New Zealand Government declared a State of National Emergency on 25 March 2020. The next day the country was put into Alert Level 4 and effectively lockdown. On 28 April 2020, the Alert Level was reduced to Level 3, and then further reduced to Level 2 on 14 May 2020. The country moved to Level 1 on 9 June 2020.

During Level 4 most staff were able to work from home either in a business as usual mode or developing on line services to supplement teaching activities. Level 3 saw a daily presence of activity in the reserves which elevated Ranger presence & volunteer services to support a monitoring presence. During Level 2, most of our business activity resumed with the required health and safety protocols in place and our staff began returning to their usual place of work. Level 1 predominantly saw a return to pre COVID-19 activity.

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

#### **Note 21. Statutory Reporting**

The Local Government Act 2002 requires the Trust to deliver an annual report to its shareholder with the statutory timeframe, and make available to the public a report on its operations during the year. The Trust did not meet the reporting deadline of 30 November 2020 for the 2020 financial year.

# STATEMENT OF INTENT: YEAR ENDING 30 JUNE 2020

## 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 three appointed by the Waimakariri District Council and three from Te Rūnanga o Ngāi Tahu. The Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 provides the legal mechanism for this to be achieved.

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

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

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

## THE OBJECTS OF THE TRUST

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

## NATURE AND SCOPE OF ACTIVITIES

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

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

The Trust has commenced implementation of the adopted Management Plan.

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

## GOVERNANCE ARRANGEMENTS

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

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

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

## OBJECTIVES & PERFORMANCE TARGETS 2019 -2020

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

The Trust will:

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

## **INFORMATION TO BE PROVIDED TO THE SETTLORS**

The Trust shall present:

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

## **OTHER REQUIREMENTS**

### **Ratio of Trustee Funds to Total Assets**

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

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

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

### **Profits and Financial Reserves to be Distributed**

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

### **Interests in Other Organisations**

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

### **Commercial Value of the Trust**

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

### **Activities the Trust is Seeking Compensation from the Council**

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

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

### **Accounting Policies**

Refer to Appendix 1

## **Appendix 1**

### **STATEMENT OF ACCOUNTING POLICIES**

#### **REPORTING ENTITY AND STATUTORY BASE**

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

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

#### **MEASUREMENT SYSTEM**

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

#### **ACCOUNTING POLICIES**

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

##### **(a) Fixed Assets**

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

Property, plant, and equipment 4-10 years.

##### **(b) Goods and Services Tax (GST)**

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

##### **(c) Receivables**

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

##### **(d) Reduced Disclosure Regime**

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

#### **CHANGES IN ACCOUNTING POLICIES**

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

# STATEMENT OF SERVICE PERFORMANCE: YEAR ENDED 30 JUNE 2020

## 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 tahuhu, or backbone, is our values. The koruru, or point of the gable, is Tūhaitara, our ancestor. The paepae, or threshold, was the gifting of the lands to the people of New Zealand, and the kuwaha, or front door, is the way we engage with that wider New Zealand community.

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

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

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

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

All required reporting during the current financial year has been within the required statutory timeframes. This includes Statement of Performance, Annual Report, Six monthly report, H&S Plan six monthly review, Statement of Intent and LTP performance reporting.

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

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

The Trust General Manager and Trustee McMillan completed the 6-monthly review of the 2019/20 Health & Safety Plan and reported to the February Trust meeting on the status of the annual *Action Plan*.

Personal Protective Equipment is provided and used by Trust staff and volunteers.

Trust staff had skin checks at the Rangiora Dermoscopy Centre as part of the Trusts commitment to staff health and wellbeing.

This year the Trust purchased body cameras for staff as part of a process to enhance the personal safety of staff, whom at times work alone within the park.

While this is an 'after the fact' mitigation tool should an incident occur, ECan and Department of Conservation staff have advised a general improvement in interactions with the public once the person observes the bodycam.

The Ranger Ecology renewed her First Aid Certificate in October 2019.

The Trust Education and Ecology Rangers completed the CERT 2-day Personal Safety course in October 2019. The course covered situational safety and tactical communications.

The precinct-based site hazard and risk register continues to be updated as and when hazards are identified.

The Trust Ranger team keep diary records of their tailgate talk sessions and regularly update documentation including task analysis sheets.

The Trust engaged *an* electrician to complete electrical compliance testing of the Trusts electrical appliances and equipment. This is a required annual audit and the Trust equipment complies.

All Health & Safety accidents and near misses are completed accurately and in a tidy and timely manner, reviewed by the General Manager and forwarded to the following Trust monthly meeting.

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

All events and other activities e.g. school visits during the reporting period have had Health & Safety Plans and insurance.

The forestry operations which were completed in October had comprehensive Health & Safety Plans, which included closing sections of the Park to the public and Trust staff during the period of work.

The Trust organised one off site event. This was a visit to Pūtaringamotu – Riccarton Bush for a student field trip. A comprehensive health & safety plan, in conjunction with the participating schools was developed prior to the event taking place.

***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, excluding the farm lease with our neighbours B&A Stokes. This lease is being rolled over annually on the existing terms while the Trust determines when it will likely need the lands for rehabilitation and planting.

Commercial licenses to operate in the park was issued to *Billie Jack Limited*, a food caravan and *Coffee fix*, a mobile coffee van. The licensees commenced operation during the 2019/20 summer season. These operations have added value to our visitors' experience with Coffee fix being a daily fixture at the Pegasus Beach carpark.

The Trust is still awaiting formal agreement from Waimakariri District Council regarding our intended use of The Pines & Kairaki regeneration lands and proposed leasing arrangements. There has been some frustration with this project as it has the potential to allow the Trust to take a significant step to being financially independent.

There are access issues at the Woodend Beach Holiday Park, where Trust staff and contractors have been restricted from accessing through this section of the park, after Waimakariri District Council suggested we were trespassing landlords. Work to remedy this is ongoing. The Trust is still awaiting the completion of several outstanding issues involving fire safety and stormwater. The lease is entering its final ten years and a rent review is timed for the next financial year.

***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 9<sup>th</sup> annual Tūhaitara Coastal Park Open Day and Te Runanga o Ngai Tahu settlement day staff visit.

We again hosted visitors from the Universities of Hawaii and Virginia Tech and included narrative around the cultural significance of Tūhaitara Coastal Park and our understanding and use of Mātauranga Māori in our practices and education program.

We also hosted a visit by youth delegates attending a UNESCO sponsored Aotearoa Youth Diversity Forum in Christchurch. Delegates planted 100 Kahikatea in the *Friends of Tūhaitara Coastal Park* Biota Node.

Trust staff attended numerous offsite meetings and events allowing us the opportunity to promote the Trust, Park, and values.



Above: UNESCO seminar delegates planting kahikatea

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

We are extremely pleased with the progress of the rehabilitation of Tūhaitara Coastal Park. This is down primarily to the support we receive primarily from the Trust Settlor Partners.

We have however this year, also been successful in our bid for Department of Conservation Habitat Fund for a joint initiative with the Coastal Restoration Trust of New Zealand to establish a 30m wide native transect across the width of Tūhaitara Coastal Park.

We have also extended the range and number of groups and individuals supporting the Trust's work through volunteering their skills and services. As an example, setting up an ArcMap mapping account and incorporating shapefile data.

This year the Trust entered a Memorandum of Understanding with the NZ Coastal Restoration Trust to set up a demonstration restored native coastal forest sequence that was typical of North Canterbury. This will replace logged pines and marginal pasture with fore dunes of sand binders, mid-zone coastal shrub lands, wetlands and lagoons, and landward coastal podocarp forest. Essentially, a 50m wide planted line across the park at the north end of the lagoon from the fore dune to western most boundary.

The project has received funding from the Department of Conservation Community Fund and will commence in the new financial year.

***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 established the Diablo Biota Node located between Woodend and Pegasus Beaches, Sydenham Socialist & Motorcycle Enthusiast Society Node on Tiritiri Moana Drive and the North Canterbury Community College Node located at the Woodend Beach Domain.

The Trust now have 31 Biota Nodes ranging in age from three months to almost nine years, with an additional four water holes excavated ready for adoption.

The Trust, in partnership with the Working Waters Trust, has received approval to translocate a Canterbury Mudfish, Kowaro population from an at-risk site in View Hill to three of the Biota Node ponds. We are also working with the University of Canterbury and Mana Whenua to translocate threatened Kekewai, freshwater crayfish into other nodes. The transfer was delayed by the Covid 19 pandemic. However, these will go ahead later in 2020.

This reinforces the value of the Biota Node project in protecting and enhancing native biodiversity and extending the area of native forest within the Park.

***Biota Nodes***

Tuia A, Tuia B, Piwakawaka, Kowaro, Hullen Whanau, ANZ, un-named Tiritirimoana, Sydenham Socialists, U3A, Kupe 08, Diablo, St Josephs, Enviroschools, Tamariki of Woodend, Unnamed on Tūtaepatu trail, Anglem whanau, Kainga te kotare, Asiac, Blue Planet, Peter Allen Rotary, Nth Canterbury Community College, Te Puawaitanga o Tuahiwi, Friends of Tūhaitara, Femsoc, Wellbeing, Whero, Forsoc, Po's node, Wethey Dawe, Weta, Achilles, Kaiapoi Nth, Canterbury Youth

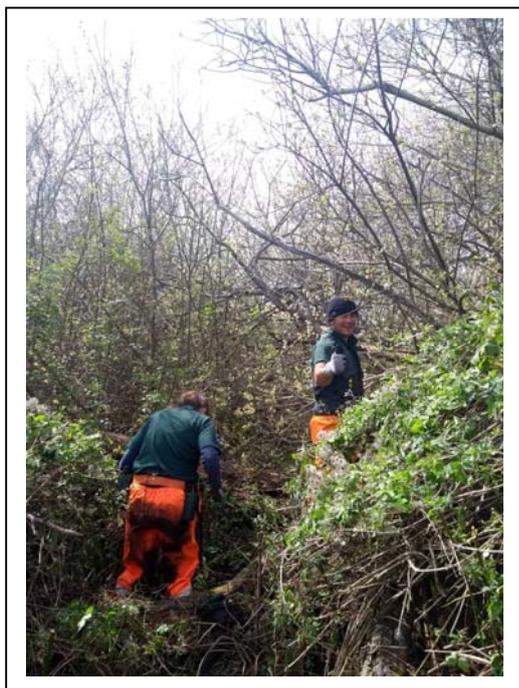
***Continue the rehabilitation of Tūtaepatu Lagoon.***

We have continued to focus on controlling any regrowth of woody weeds around the lagoon periphery. The Ranger Ecology has also carried out significant woody weed control on the eastern side of the lagoon.

We located a large area of Old Man's Beard on the southern side of the Lagoon during our winter 2019 survey. We engaged Waiora Forest Landscapes to support the Ranger Ecology and eradicate the weed in this area. This was a significant parcel of work and was successfully completed.

The Trust purchased 2000 native trees for planting around the periphery of the lagoon. However, the planting has been delayed due to the Covid 19 pandemic. The Trust has scheduled a series of community planting days over the remainder of 2020.

We have also continued with the animal pest program around the lagoon and during this reporting period trapped 73 hedgehogs, 152 mice, 49 rats, 34 possums, five weasels, six cats and one stoat.



**Left:** Wai ora staff assisting with Old Man's Beard removal

**Right:** Native clematis paniculata flowers Tūtaepatu Lagoon



***Continue the rehabilitation of The Pines wetland.***

We completed the CWMS funded work at the wetland during the previous financial year. However, there are willows and pines within the northern end, approximately five hectares, that still need eradication.

The water levels remained too high to use basal bark spray until February 2020. At this time, we engaged Wai ora to assist the Ranger Ecology with a \$13k parcel of willow control completed before the end of March 2020.

The Trust General Manager met on site with Environment Canterbury (ECan) staff to discuss the possibility of creating a fish passage from the wetland to the Kairaki Stream. ECan staff are optimistic of the values the lagoon offers to native fish species including Inanga. Levels and modelling on such a connection are currently being investigated.

***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.

This year we worked closely with Visit Waimakariri to update the district cycling brochures.

The Trust again has made the identification and eradication of Giant Willow Herb a priority, with the Ranger Ecology working closely with Biosecurity NZ to ensure that we do not allow this extremely invasive weed to establish in Tūhaitara Coastal Park and its surrounds. This has included identifying and treating specimens on our neighbour Greg Hope's property. If this weed were to establish, it would completely overrun our wetlands and waterways.

The Trust's Ranger Ecology has been an important asset for the Trust and Biodiversity NZ in identifying and controlling this weed.

***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.

Again, the values of Te Kōhaka o Tūhaitara Trust are intrinsic to the way we work. Our mission and vision statements are our mantra.

The Trust continues to work with many organisations, educational institutions and agencies based on our standing and values.



**Above** Kete made from harakeke at Te Pā Harakeke o Tūhaitara

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

We completed all trail maintenance after the forestry operations were completed in late 2019, we offer over 20km of open walking, cycling and bridle trails.

We upgraded the Trust brochure to show new trail locations and linkages to the wider Waimakariri District cycle/walkway network. This was done in conjunction with Enterprise North Canterbury.

Maintenance has included mowing, potholing, and spraying. We also have opened access points to provide greater access for mobility scooters and prams. We are fortunate to have corrections teams at the park on a regular basis to support our work.

The Trust had allocated funding for trail upgrades during the financial year. However, this was another project delayed due to the Covid 19 pandemic restrictions.

The trails, however, were extremely well used during the COVID 19 lockdown periods.

We will be upgrading sections of the Tūtaepatu Trail between Woodend Beach and Pegasus Town during the 2020 winter period.



**Left** Widening trails



**Right:** Trail spraying

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

This work remains on hold as we work through the District Plan review and proposed temporary building and lease conditions with Waimakariri District Council staff.

The inclusion of the area into the Tūhaitara Coastal Reserve Management Plan will require approval from the Settlor Partners.

Should approval be confirmed, the Trust will then develop a draft chapter for consultation as per the requirements of the Reserves Act 1977. The Trust will contact the Settlers in the New Year to progress this.

## Kaiapoi Pa

In January 2020, the Trust was contracted by the Kaiapoi Pa Trustees to carry out the general maintenance of the Kaiapoi Pa located on the western side of the Kaititiri Ridge. Activities include mowing, brush cutting, woody weed control and litter pick up.

The contract for services was signed on 3 March 2020 and includes a cultural management plan to ensure that all maintenance of the Kaiapoi Pā carried out by the Te Kōhaka o Tūhaitara Trust staff members, Ngāi Tūāhuriri whanau, volunteers, is done in a manner consistent with Ngāi Tūāhuriri tikanga.



**Above:** Mowing at the Kaiapoi Pā

## Covid 19 Response

In mid-March 2020, the GM commenced regular email updates for staff and the Trustees regarding the International Pandemic and continued through the repose levels.

A state of national emergency was declared on 25 March 2020 due to COVID-19. This declaration was made because of the unprecedented nature of this global pandemic, and to ensure the Government has all the powers it needs to slow the spread of COVID-19 and reduce its impact.

The Trust Chair, Trustee McMillan, and the GM met regularly online to review staff and park user wellbeing and safety, along with establishing protocols for each response level.

We also liaised with Waimakariri District Council and Environment Canterbury regarding access, safety, and anti-social behaviour.

The Trust responded to the Covid 19 Level 4 lockdown by having staff work from home, closing the Woodend Beach playground and carrying out a single weekly ranger inspection of infrastructure and trails.

The Trust *Ranger Education* developed and hosted online education sessions with our regular schools during the lockdown periods. The feedback for these has been extremely positive and we will continue to develop the program.

We were fortunate that many of the park volunteers living adjacent to the park continued to use it as their recreation area. This allowed them to continue with maintaining their trap lines and report any damage or anti-social activity.

Level 3 expanded the range for people to recreate, and as a result, along with pleasant weather, the number of people visiting the Park and beaches increased. As a result, the Trust elevated our Ranger activity to a weekday daily presence by our staff and contracting one of our warranted volunteers to support the roster.

At Level 2, the Trust increased Ranger activity to normal fulltime hours while keeping the GM working at home during weekdays. This reflected the Government message that the virus was still in the community and to find alternate ways of working is possible. It also increased the physical space within the Trust office.

At Level 1, all staff were back at the park and duties returned to near normal. The Trust registered the park with the Ministry of Health for the Tracing App and continued office and event visitor log in.

At all levels, the Trust provided written protocols and reiterated the Government message to sanitise hands, wipe down surfaces regularly, stay home if feeling ill and wearing PPE.



**Left:** Like all organisations, there is an increased focus on personal hygiene and facility cleanliness. The Trust allocated gloves, masks, sanitiser, and disinfectant packs for staff.

## Research

Tūhaitara Coastal Park continued to be an important site for research, primarily by University of Canterbury students.

UC Geography students continued their long-term relationship with the park by carrying out a research project *what are the environmental impacts of the new wind flow characteristics due to the removal of the pine plantation around the Tūtaepatu lagoon?* Batten, B. Loose, A. O'Brien, I. Watt, V. This project was a follow-up at the same location to a 2017 pre-forest removal research project.

Assistant Professor Kiana Frank from the University of Hawaii completed her project on the silts and microbes within Tūtaepatu and the Biota Node network.

The Trust continued its involvement with the Bio heritage funded Genome project led by University of Canterbury Associate Professor of Tammy Steeves. The research focuses on the ecological and evolutionary processes that contribute to the formation and maintenance of species boundaries, and the application of this knowledge to enhance the recovery of species at risk.

This year the paper "Centring Indigenous knowledge systems to re-imagine conservation translocations" by Rayne, Aisling; Byrnes, Greg; Collier-Robinson, Levi; Hollows, John; McIntosh, Angus; Ramsden, Mananui; Rupene, Makarini; Tamati-Elliffe, Paulette; Thoms, Channell; Steeves, Tammy, was published in the People and Nature Journal. People & Nature is a broad scope quarterly, open access journal publishing work from across research areas exploring relationships between humans and nature.



**Left:**  
UC Associate Professor Tammy Steeves, lead of the Bio heritage Project 1.4, speaks at the October 2019 hui.

## THE BRUCE BANKS ENVIRONMENTAL EDUCATION AWARD

This year's winners of the Bruce Banks Environmental Education Award are Haylie McDonald, Hannah Wells, Layla Friedauer, and Emily Dutton. They are students from Kaiapoi North School and members of the environment group.

Their winning project is called "*Feast for Flight*" a creative way to enhance native bird populations at Tūhaitara Coastal Park and beyond.



**Above:** This year's Bruce Banks Environmental Education Award winners Emily, Hannah, Haylie, and Layla from Kaiapoi North School with our Ranger Education Meredith and Chair Catherine.

## Events

This year the Trust ran the following events:

JUN	16	<b><u>Forest Regeneration Planting Day</u></b>	Pines Beach
MAR	1	<b><u>Seaweek - Mountain bike Ride</u></b>	Where freshwater meets the sea
NOV	10	<b><u>9th Annual Open Day at Tūhaitara Coastal Park</u></b>	Woodend Beach Domain
OCT	8	<b><u>Wookie Walk at Tūhaitara Coastal Park</u></b>	Woodend Beach Domain
OCT	5	<b><u>The Forest Awakens Walk at Tūhaitara Coastal Park</u></b>	Woodend Beach Domain
SEP	26	<b><u>Tūhaitara Coastal Park - Kaitiritiri Ridge planting</u></b>	Pegasus
JUL	27	<b><u>Tūhaitara Coastal Park Native Planting</u></b>	Pines Beach



**Left:** Kate Jacob at the Open Day

# COASTAL

The Trust continued fore dune restoration by planting 1000 spinifex plants at sites at Pegasus and Woodend Beaches. The previous year's plantings are now self-propagating and the area of native sand binders has increased significantly.

For the first time, the Trust was contracted over the summer months to carry out patrols on the beaches in conjunction with Environment Canterbury Rangers.

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

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



**Left:** St Joseph's students planting spinifex @ Woodend Beach

**Below:** Engaging with beachgoers during coastal ranger patrols



# EMERGENCY RESPONSE



**Left:** The Trust GM joins the fire team to carry out reconnaissance of a dune fire

**Below:** Trust Rangers respond to a horse-riding accident north of Woodend Beach



**GALLERY**



**Left:** The Pines Kairaki Brigade celebrate their 50<sup>th</sup> Anniversary



**Left:** Attendees on the Trust's 'Wookie Walk'



**Above:** Meredith, Stuart and Shawn carry out a beach litter audit



**Above:** Ngāi Tahu staff after the Settlement Day planting on the Kaitiritiri Ridge



**Top Left:** Kenny from Stopforth Contracting carried out trail work and dug more Biota Nodes



**Middle Left:** Waiora staff assisted the Ranger Ecology with willow and woody weed control at Te Kōhanga Wetlands



**Bottom Left:** Rex and Nickolai Anglem interred midden remains into the park on behalf of Mana Whenua