



Te Kōhaka o Tūhaitara Trust

ANNUAL REPORT: TO 30 JUNE 2022



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CHAIRPERSON REPORT

Tēnā koutou katoa

It is my great pleasure to present the 2021/2022 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 seen expansion, change and new beginnings, the expansion came in the form of new staff. We welcomed a new Senior Ranger in the form of Deane Barlow, we also added several casual staff; Zeta Hawke, Nikolai Leary-Anglem and Mikaela Woods.

As part of their professional development, the Trust engaged Fern Whitau to deliver Te Reo Maori lessons to our staff.

Change came in the completion of the inclusion of The Pines and Kairaki Beach regeneration lands and the Kaitiritiri Ridge and Te Kōhanga Wetlands into the Tūhaitara Coastal Reserves Management Plan. The Trust also completed the Deed of Amendment and Restatement of Te Kōhaka o Tūhaitara Trust Deed. New beginnings came in the form of celebrating Matariki with a dawn ceremony at the Tutae Patu lagoon lookout. While an evening walk with the Pegasus Residents Group around the Te Kōhanga Wetlands.

Another new beginning for the Trust and our stakeholder relationships was the lifting of the Tutae Patu lagoon rahui to allow for a cultural harvest of raupō. This harvest was conducted under the guidance of Mataakiwi Wakefield, Kaitakawaenga Ngā Ratonga Māori.

Considerable progress has been made towards the development of the Huria Reserve Heritage and Mahinga Kai area located on the banks of the Kaiapoi River and Courtenay Stream. A community planting day held in conjunction with the Huria Reserve opening drew many willing volunteers.

The Trust continues to support visits and research, or teaching projects conducted by students from the University of Canterbury. Projects as diverse as re-introducing Kekewai (freshwater crayfish) into the park and its biota nodes, or investigating the benefits of re-opening the Pines Wetland to the sea and many others.

These reports and their findings will doubtless extend our understanding and knowledge of the park and help us to determine future work programs. And as always, we acknowledge the priceless contributions of our many volunteers, who check trap lines and attend the various community planting days.

Tēnā koutou katoa.



Joseph Hullen

CHAIR

TRUSTEES AND STAFF



Above: Trustees (l to r) Joseph Hullen Chair, Rex Anglem, Al Blackie, Catherine McMillan. (bottom) Andrea Rigby Deputy, Nukuroa Tirikatene-Nash,

Staff: (l to r) Greg Byrnes, Emily Watson, Mikaela Woods, Rex Anglem, Zeta Hawke, Nickolai Leary-Anglem, Rose Warner, with Te reo Kaiako Fern Whitau (pink shawl), missing Deane Barlow

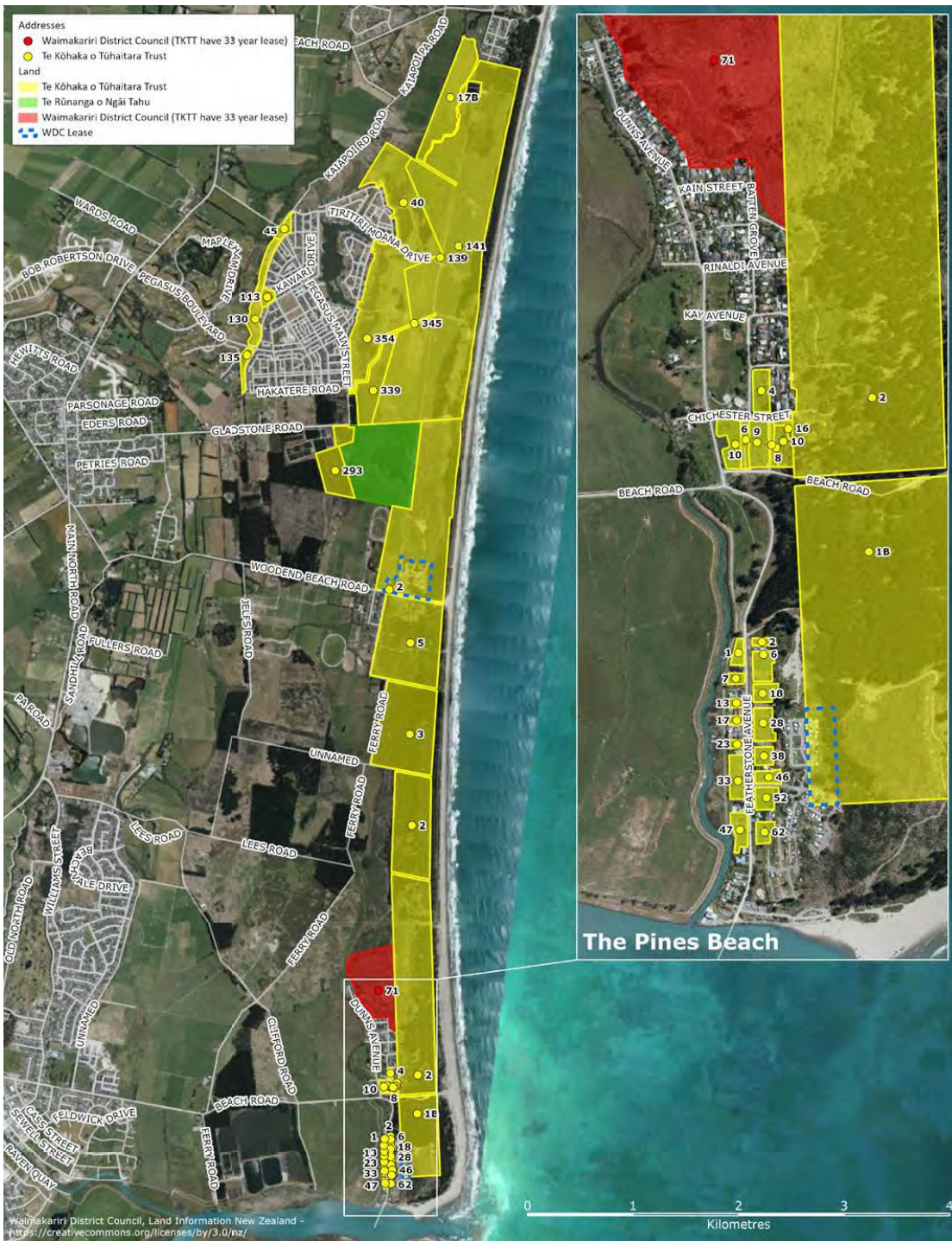


Attendance: 12 meetings

J Hullen: Chair	10
A Rigby: Deputy	10
A Blackie	10
N Tirikatene -Nash:	10
R Anglem	10
C McMillan	9

:

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 2022

The Auditor-General is the auditor of Te Kōhaka o Tūhaitara Trust (the Trust). The Auditor-General has appointed me, Chris Genet, 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 10 to 25, that comprise the entity information, the statement of financial position as at 30 June 2022, 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 30 to 36.

In our opinion:

- the financial statements of the Trust on pages 10 to 25:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2022; 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 30 to 36 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 2022.

Our audit was completed late

Our audit was completed on 29 May 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by section 67(5) of the Local Government Act 2002. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

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

Basis for our opinion

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included on pages 1 to 5, 26 to 29 and 37 to 45 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.



Chris Genet
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand

Te Kōhaka o Tūhaitara Trust

Entity information for the year ended 30 June 2022

Legal Name:

Te Kōhaka o Tūhaitara Trust (the Trust)

Type of entity and legal basis

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

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

Objective:

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

Trustees:

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

Main sources of the Trust's cash and resources:

Operating grants received from the Waimakariri District Council, project grants from Te 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

Te Kōhaka o Tūhaitara Trust

For the year ended 30 June 2022

Account	Note	2022	2021
Trading Income			
Donations		2,455	3,780
Grants Funding from Governmental Organisations	1	47,911	42,676
Grants Funding from Governmental Organisations for the Delivery of Goods or Services	2	209,888	177,667
Grants Funding from Non-Governmental Organisations	2	92,000	125,674
Lease Rental		42,315	33,939
Rates Revenue		7,330	6,874
Sales		17	35
Interest Income		1,332	1,775
Other Revenue		17,564	8,817
Vested Assets	3		3,949
Total Trading Income		420,813	405,185
Total Revenue		420,813	405,185
Operating Expenses			
Advertising		849	705
Audit Fees	5	8,129	7,894
Bad Debts		-	-
Bank Fees		230	220
Biota Nodes		8,731	1,045
Boardwalk, Cycle Way and Tutaepatu Lagoon Expenses		24,373	19,793
Communications		3,010	-
Conservation Management Area Maintenance		2,120	8,170
Cultural Education Programme		63	5,376
Depreciation	6	52,658	57,430
Forest Expenses		-	23
Functions and Community Events		187	1,252
General Expenses		2,118	1,861
Insurance		5,048	7,253
Interest Expense		969	1,400
Kaiapoi Pa Maintenance		4,135	2,449
Legal expenses		416	1,879
Light, Power, Heating		1,276	1,238
Motor Vehicle Expenses		10,789	11,127
Native Forest Regeneration		4,687	26,007
Office and Ground Maintenance		-	18
Office Expenses		2,178	997
Other Employment Costs	4	4,193	3,395
Park Services Maintenance		13,002	10,657
Pegasus Wetlands (ECMA)		5,982	-
Pines Beach Wetlands		9,395	1,304
Provision for Doubtful Debt		-	403
Ranger/Security Services		57	1,070
Rates Expenditure		7,330	6,874
Repairs and Maintenance		1,440	4,098
Salaries	4	184,455	185,175
Subscriptions		1,589	1,515
Telephone & Internet		2,664	2,839
Trail Maintenance		16,384	25,935
Transect project		1,533	-
Total Operating Expenses		379,990	399,404
Surplus / (Deficit) after tax		40,824	5,781
Gain (Loss) on asset revaluation		2,755,710	1,910,386
Total comprehensive revenue and expense		2,796,534	1,916,167

Movements in Equity

Te Kōhaka o Tūhaitara Trust
For the year ended 30 June 2022

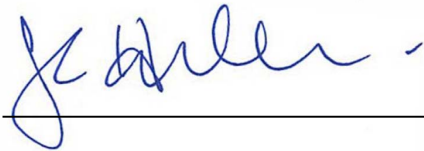
Account	June 22	June 21
Equity		
Opening Balance	8,682,364	6,766,196
Net Surplus/(Deficit) for the year	40,824	5,781
Other comprehensive revenue and expense	2,755,710	1,910,386
Total Comprehensive revenue and expense	2,796,534	1,916,167
Total Equity at End of Year	11,478,897	8,682,364

Statement of Financial Position

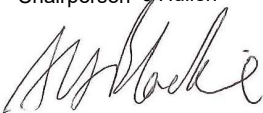
Te Kōhaka o Tūhaitara Trust
As at 30 June 2022

Account	Notes	30 Jun 2022	30 Jun 2021
Assets			
Current assets			
Cheque Account	7	107,769	76,194
Debtors and prepayments	8	9,924	15,201
Investments	9	86,850	100,236
Total Current Assets		204,543	191,631
Non Current assets			
Investments	9	29,066	-
Property, plant and equipment	6a	11,321,051	8,584,131
Intangible Assets	6b	27,478	27,478
Total Non-Current Assets		11,377,595	8,611,609
Total Assets		11,582,138	8,803,240
Liabilities			
Current Liabilities			
Creditors and accrued expenses	10	60,620	64,875
Employee costs payable	11	14,423	12,125
GST		10,007	7,066
Loan - Current	13	14,857	14,894
Revenue in Advance	12	3,333	8,247
Total Current Liabilities		103,241	107,207
Non-current Liabilities			
Loan - Non-current		-	13,669
Total Non-current Liabilities		-	13,669
Total Liabilities		103,241	120,876
Net Assets		11,478,897	8,682,364
Equity			
Current Year Earnings	14	40,824	5,781
Retained Earnings	14	3,541,234	3,535,452
Revaluation Reserve	14	7,896,839	5,141,130
Total Equity		11,478,897	8,682,364

Signed
Te Kōhaka o Tūhaitara Trust Chairperson



Chairperson J. Hullen



Trustee A Blackie

Dated: 29th May 2023

Statement of Cash Flows

Te Kōhaka o Tūhaitara Trust

For the 12 months ended 30 June 2022

Account	Jun-22	Full year Jun-21
Operating Activities		
Receipts from customers	-	24,750
Receipts from sales of goods and services	67,202	50,084
Interest Received	1,110	2,215
Donations	3,055	3,780
Receipts from grants	336,670	321,507
Cash receipts from other operating activities		
Payments to suppliers and employees	(310,749)	(335,486)
Net Goods Service Tax	3,136	10,903
Net Cash Flows from Operating Activities	100,424	77,755
Investing Activities		
Proceeds from sale of property, plant and equipment		
Receipts from sale of investments	100,236	114,005
Payment for property, plant and equipment	(38,217)	(27,930)
Payment for Investments	(115,916)	(100,236)
Other cash items from investing activities	-	-
Net Cash Flows from Investing Activities	(53,897)	(14,161)
Financing Activities		
Repayment of loans	(14,952)	(14,436)
Net Cash Flows from Financing Activities	(14,952)	(14,436)
Net Cash Flows	31,575	49,158
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	76,194	27,036
Cash and cash equivalents at end of period	107,769	76,194
Net change in cash for period	31,575	49,158

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

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 grants from Waimakariri District Council.

The financial statements of Te Kōhaka o Tūhaitara Trust are for the period ended 30 June 2022. The financial statements were authorised for issue by the Board of Trustees on the 29th May 2023.

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 trustees 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	(2% - 5%)
Plant And Machinery	3 - 12 years	(2% - 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.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2022

Note 1. Waimakariri District Council funding

	2022	2021
Council funding	47,911	42,676
Total council funding	47,911	42,676

Note 2. Other grants received

Grants funding from Government Organisations deliver goods or services	209,888	177,667
Other grants non government	92,000	125,674
Total grants received	301,888	303,340

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 2022 there were no donated or vested assets. (June 2021 \$3,949).

-	3,949
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Donated assets	-	3,949
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Note 4. Employee related costs

	2022	2021
Salaries and wages and leave accruals	184,455	185,175
Other employee related costs	4,193	3,395
Employee related costs	188,648	188,570

Note 5. Audit Fees

	2022	2021
Audit fees for the financial statement audit	8,129	7,894
Total audit fee	8,129	7,894

Te Kōhaka o Tūhaitara Trust

Note 6a. Property Plant and Equipment for the period ended 30 June 2022

	Land	Reserve Land Restoration	Buildings	Computer Equipment	Motor Vehicles	Plant and Equipment	Total
Cost / Valuation							
Carrying amount at 1 July 2020	6,141,500	406,122	211,000	14,213	103,864	143,869	7,020,568
Additions	3,700	35,519	3,980			9,224	52,423
Transfers	-	-					
Revaluation Gain / (Loss)	1,873,244		23,021				1,896,265
Disposals	-	-					
Cost / valuation at 30 June 2021	8,018,444	441,641	238,000	14,213	103,864	153,093	8,969,256
Carrying amount at 1 July 2021	8,018,444	441,641	238,000	14,213	103,864	153,093	8,969,256
Additions	-	19,522	-	378	-	13,967	33,868
Transfers	-	-	-	-	-	-	
Revaluation Gain / (Loss)	2,734,556	-	13,999	-	-	-	2,748,555
Disposals	-	-	-	-	-	-	
Cost / valuation at 30 June 2022	10,753,000	461,163	252,000	14,591	103,864	167,061	11,751,679
Accumulated depreciation and impairment losses							
Carrying amount at 1 July 2020	-	177,580	7,032	9,110	51,152	96,942	341,816
Depreciation expense	-	18,756	7,090	1,800	15,554	14,231	57,430
Transfers	-	-	-	-	-	-	
Revaluation	-	-	(14,122)	-	-	-	(14,122)
Impairment losses	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	
Accumulated depreciation at 30 June 2021	-	196,336	-	10,910	66,705	111,173	385,124
Carrying amount at 1 July 2021	-	196,336	-	10,910	66,705	111,173	385,124
Depreciation expense	-	15,094	7,155	1,950	15,554	12,905	52,658
Transfers	-	-	-	-	-	-	
Revaluation	-	-	(7,155)	-	-	-	(7,155)
Impairment losses	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	
Accumulated depreciation at 30 June 2022	-	211,430	-	12,860	82,259	124,078	430,627
Carrying amounts							
At 30 June 2021 and 1 July 2021	8,018,444	245,305	238,000	3,302	37,159	41,920	8,584,131
At 30 June 2022	10,753,000	249,734	252,000	1,731	21,605	42,982	11,321,051

Valuation

Land and buildings are measured at fair value. The full valuation was performed on the 30 June 2022 by Cameron Ferguson (BCom (VPM) MPINZ) of QV Valuations. The last valuation was performed on 30 June 2021. The significant valuation uplift is mainly due to property market movement. The land parcels are revalued under income approach based on its highest and best use. As of 30 June 2022, the Trust has not fulfilled all the requirements for being able to generate rental income in The Crown Encumbrance, however the Trust is satisfied that these requirements are only procedure matters. Further, the Pines Beach & Kairaki land parcels are recognised at 60% of their market value because the land parcels are divested with conditions ensuring the agreed land uses will be implemented, and that financial return is maximised wherever possible, with the Crown to receive 50% of any future net financial returns on demand. The discount rate is determined at 9% under income approach. The remaining land are valued under comparable sales approach based on market observable prices in an active market.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2022

Note 6b. Intangible Assets

	2022	2021
Carbon Credits	27,478	27,478

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

Note 7. Bank account and cash

	2022	2021
Cash on hand	-	-
Cheque Account	107,769	76,194
Total bank accounts and cash	107,769	76,194

Note 8. Debtors and prepayments

Debtors	9,387	9,203
Provision for impairment	-	403
Net debtors	9,387	8,801
Prepayments	537	6,400
Total debtors and prepayments	9,924	15,201

Note 9. Investments

Current portion

Term deposits	86,850	100,236
Non-current deposits	29,066	-
Total investments	115,916	100,236

Note 10. Creditors and accrued expenses

Creditors	52,491	56,981
Accrued expenses	8,129	7,894
Total creditors and accrued expenses	60,620	64,875

Note 11. Employee costs payable

Annual leave	14,423	12,125
Total employee costs payable	14,423	12,125

	2022	2021
Note 12. Revenue in advance		
Revenue in advance	3,333	8,247
Total revenue in advance	3,333	8,247

Note 13. Loans**Current portion**

Loan from Waimakariri District Council	14,857	14,894
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Non -current portion

Loan from Waimakariri District Council	-	13,669
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Total Loans	14,857	28,563
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Note 14. Equity**Accumulated surpluses**

Balance at 1 July	3,541,233	3,535,452
Surplus / (Deficit)	40,824	5,781
Balance at 30 June	3,582,057	3,541,233

Revaluation Reserve at beginning of year	5,141,130	3,230,744
Increase / (Decrease) in Asset Revaluation	2,755,710	1,910,386
Movements during year	2,755,710	1,910,386
Closing Revaluation Reserve	7,896,840	5,141,130

Trust Equity	11,478,897	8,682,364
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Note 15. Capital commitments and contingencies

As at 30 June 2022 and 2021, the Trust did not have any capital commitments.

Contingent Assets And Liabilities

As at 30 June 2022, the Trust did not have any contingent assets (2021:nil). There were no contingent liabilities at balance date (2020: nil).

Note 16. Related Parties Associates

Te Kōhaka o Tūhaitara Trust/Waimakariri District Council

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

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

Related- party transactions significant to the trust requiring disclosure

The Trust received \$284,403 from the Waimakariri District Council in the form of a grants operations, audit fee, conservation management , lease of land, maintenance contracts and rates (2021: \$252,423). The Waimakariri District provides free administration and financial services to the Trust. As at 30 June 2022 the Waimakariri District Council not not had any outstanding debts owed to the Trust (2021: \$604). 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 2022 is \$13,669.

The Trust received grants from Te Rūnanga o Ngāi Tahu of \$82,000 (2021: \$105,500).

The Trust has not paid Te Ngāi Tū Ahuriri Rūnanga Inc for the maintenance works performed by Trustee Anglem in connection with his employment by the Rūnanga for the period ending June 2022.(2021 \$4,750)

Note 17. Trustee fees

No other payments have been made to Trustees during the financial year (2021: nil). Trustees payments are made by the governing entities of Te Rūnanga o Ngāi Tahu and the Waimakariri District Council. There are no employment associated costs. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of services received .

Note 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 Kohaka O Tuhaitara Trust registered its pre- 1990 land.

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

Additionally, under the ETS Te Kōhaka o Tūhaitara Trust will have an obligation to account for any emission released as a consequence of deforestation of pre-1990 land by surrendering credits equal to the extent of that emission. Te Kōhaka o Tūhaitara Trust has no liability for deforestation as at 30 June 2022 (2021: nil).

Note 19. Events After Balance Date

In early November 2022 a fire at The Pines Beach destroyed approximate 200 hectares of the park. The fire destroyed the observation platform & various vegetation plantings. Of the initial burnt area some of the plant life is regenerating. An estimate of the value of plants damaged is still to be confirmed.

The Trust signed an agreement to operate the Waikuku Beach holiday park commencing October 2022 until 30 June 2023 after the previous operator lease expired.

The Trust received confirmation from the Minister of Land Information late November 2022 to approve proposed leases at Kairaki. The Minister confirmed that because the leases will be consistent with encumbrance guidelines which prohibit the construction of permanent buildings, industrial & commercial use of the land, the Crown would not be reclaiming ownership of the sections and would not demand 50% net proceeds of income.

There were no other significant events to note for the June 2022 financial year .

Note 20. 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 a report on its operations during the year. Our audit was completed on the 29th May 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required under The Local Government Act 2022. This was due to an auditor shortage in New Zealand and the consequential effects of Covid 19.

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.

STATEMENT OF INTENT: YEAR ENDING 30 JUNE 2022

STATEMENT OF INTENT

FOR THE YEAR ENDING 30 JUNE 2022

INTRODUCTION

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

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

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

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

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

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

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

THE OBJECTS OF THE TRUST

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

NATURE AND SCOPE OF ACTIVITIES

Tūhaitara Coastal Park covers approximately 700ha of land along the coastline from the Waimakariri River mouth to Waikuku Township. Stretching along the coast for 10.5 kilometres it comprises 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 2021 -2022

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 Tūhaitara Coastal Park.***
10. ***Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.***
11. ***Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.***
12. ***Provide and maintain a minimum twenty kilometres of walking, cycling, and bridle trails within the park for recreational purposes.***
13. ***Complete the inclusion of The Pines and Kairaki Beaches regeneration lands into the Tūhaitara Coastal Reserves Management Plan.***
14. ***Complete the inclusion of the Kaitiritiri Ridge and Te Kōhanga Wetlands into Tūhaitara Coastal Reserves Management Plan.***
15. ***Develop a Mahinga Kai access and policy plan.***
16. ***Develop the Te Kōhaka o Tūhaitara Trust - future needs infrastructure plan.***
17. ***Develop a walk, cycle, and bridle trail network 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

STATEMENT OF SERVICE PERFORMANCE YEAR ENDED 30 JUNE 2022

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, culture, environment, education & recreation, 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.

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

Complete the inclusion of the Kaitiritiri Ridge and Te Kōhanga Wetlands into Tūhaitara Coastal Reserves 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.

During the second quarter of the financial year, the Trust engaged Mahaanui Kurataiao to assist with the updating of the Reserve Management Plan, incorporating the additional reserve and non-reserve lands at The Pines & Kairaki Beaches, and Kaitiritiri Ridge & Te Kohanga Wetlands, Pegasus Town.

The final draft was sent to the Settlor Partners and the Department of Conservation in late January 2022. and was then advertised for public submissions between March 5th and May 6th, 2022, as per the requirements of the Reserves Act.

There was one submission with the recommendations included into the updated plan.

The Tūhaitara Coastal Park Reserve Management Plan (Reserve and Non-Reserve Lands) 2022 was approved by the Trustees at their June 1st, 2022, meeting.

As Te Kōhaka o Tūhaitara Trust was designated as the administering authority and a local territorial Authority for the purposes of the Reserves Act at its establishment, the Trustees believe section 41.13 of the reserves Act means the adoption of updated Reserve Management Plan by the Trustees at the June meeting, makes it operative from that time.

However, we have forwarded the RMP to the Minister of Conservation for either confirmation of the Trusts position on the plan being operative or approval of the RMP by the Minister.

The Trust also updated our deed by completing the *Deed of Amendment and Restatement of Te Kōhaka o Tūhaitara Trust Deed*.

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

All required reporting by the Trust during the current financial year have been within the required statutory timeframes.

The Office of the Auditor General advised in July 2021, that the Government had extended the deadline for the completion of the 2020/21 Annual Report to 31 May 2022, due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns. The Annual Report was completed on the 26th of May 2022.

This resulted in a breach being reported in the Annual Report. Audit NZ addressed this in the cover letter to the Trust along with the audited report, which was added to the published 2020/21 Annual Report.

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

All contractors, volunteers, and formal visitors are required to complete a hazard review before working in the park. First aid training was completed during November and all staff have current certification.

The Trust continued to monitor the Government Covid 19 websites to provide a safe environment for staff, volunteers, and visitors, and to comply with Ministry of Health advice.

A Covid 19 vaccine policy and vaccine register were established, along with a rapid antigen testing register.

Documents were updated as required including the staff machinery training register.

The Trust engaged ***Wayne's Test & Tag*** to complete the annual electrical compliance testing of the Trusts electrical appliances and equipment. This was completed on December 8th and the Trust electrical equipment complies.

Staff training included Grow safe chemical handling and chainsaw training, along with task training for brush cutting, chainsaw work, trapping and spraying.

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.)

Several

annual events were cancelled due to the ongoing impact of Covid 19. However, all the events and other activities that took place e.g., school visits, coffee vendor, have had Health & Safety Plans and insurance during the reporting period.

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 compatible with the Reserve Management Plan.

The Trust completed the five-year rent review of the Woodend Beach Holiday Park during this reporting period after delaying it while discussions regarding the camp infrastructure were discussed with WDC staff and the update of the Holiday park Health & Safety Plan was completed.

The lease for farmland at the north end of the park continued to roll over while the Trust decides what its intentions are with the land, along with a timeframe.

The Forestry lease rent review has been on hold for the past few years while discussions have been held with Waimakariri District Council on the future of the forestry assets and their involvement within that activity. This will be resolved during the next financial year and or the rent review will be completed.

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 visits to the park and inclusion into the programs of numerous University, Schools, and community groups including the STEM pilot project being run with UC, Linwood College, and the Trust.

Additionally, the Tūtaepatu & Te Kōhanga Wetlands featured in the Whakaata Mai te Kūrūwai: reflections from the Wetlands exhibition held in the Christchurch City Tūranga Central Library.

This year we again hosted Matariki events with an evening walk around Te Kōhanga Wetlands in conjunction with the Pegasus Residents Group on the Matariki Day public holiday, and a ceremony at the Tūtaepatu Lagoon upper lookout with members of Te Ngāi Tūahuriri Runanga on the Saturday morning of that weekend. These programmes will continue annually.

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

The Trust has continued to work with Waimakariri District Council on the Kairaki regeneration lands, with the view to generating income from leasing out the fee simple sections. Considerable progress has been made this year on the draft leases, an expressions of interest process and non-permanent building specifications. Additionally, the Trust has participated actively in the development of draft provisions for the area within the District Plan review.

Trees that Count supported our application for natives for The Pines Wetland and we are working with Tānes Tree Trust regarding establishing a totara block on the western side of the lagoon and Te Kohanga wetlands.

Additionally, we were successful in obtaining multi-year funding through ECan's Waitaha Fund and the CWMS Zone Committee for wetland enhancement.

Te Runanga o Ngāi Tahu also increased their support for the rehabilitation of Tūtaepatu Lagoon commencing in the 2022/23 financial year.

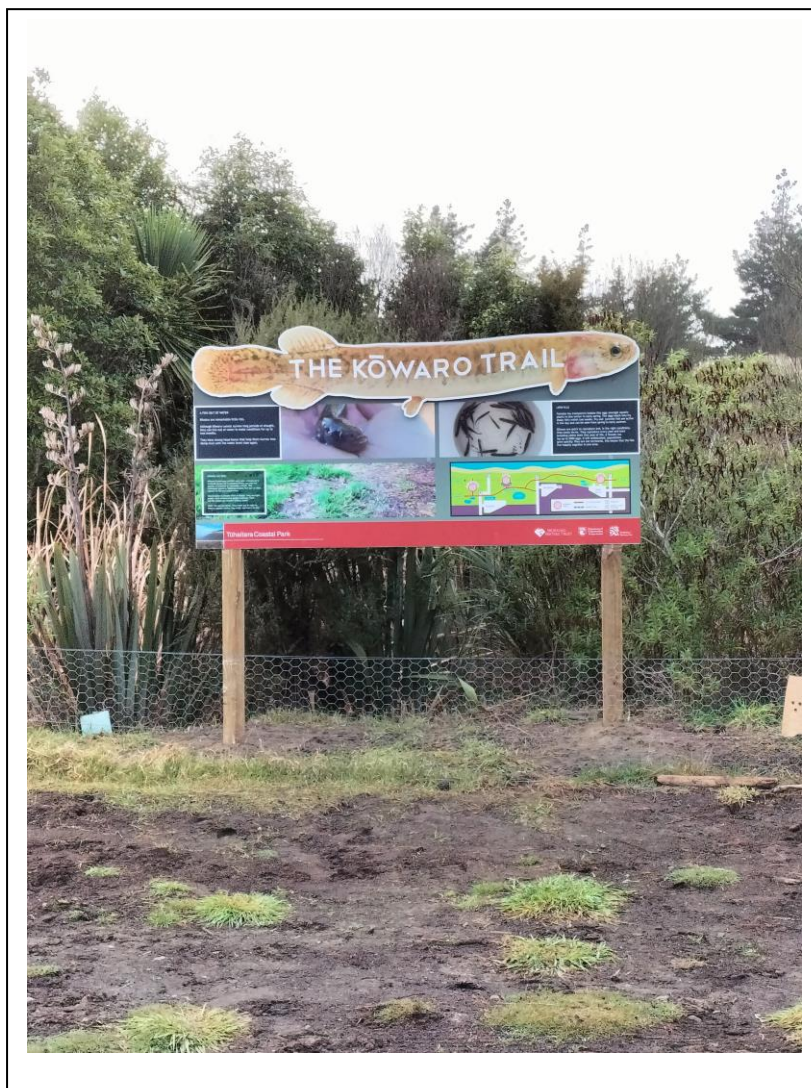
Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.

This continues to be a strength of the Trust as we now have a network of sixty-five Biota Nodes.

This year we have established the Patricia Silk Anglem, Nikhil's Node, Piwakawaka extension, Feast for Flight, Matariki nine-star constellation and Driving Miss Daisy NC Biota Nodes. Additionally, we translocated adult Kowaro from View Hill into the U3A, St Josephs and Kaiapoi North Biota Nodes.

There was extensive planting conducted at the Patricia Silk Anglem, Miss Daisy's and Kainga te Kotare Biota Nodes during the year.

Driving Miss Daisy's planting was especially significant as the planting is to offset carbon produced by the franchise and will include annual donations for additional plants.



Left: One of the three Kowaro Trail interpretation signs. This one at the *Tamariki of Woodend Biota Node*

Continue the rehabilitation of Tūhaitara Coastal Park.

To date we have planted approximately ten thousand native plants during the reporting period at Achilles Parade, Kaitiritiri Ridge, Tiritirimoana Drive, foredunes at Woodend and Pegasus Beaches, the Pines Beach Wetland and the Tūtaepatu Transect.

With the support of our volunteer team, we have also trapped 967 animal pests during the reporting period, taking the total trapped in the park to 4,298 over the life of the program. This continues to influence the increase of native species to the park.

Forestry operations wrapped up in The Pines Beach Wetland after the clean-up caused by the fire in January 2021. We commenced planting around the periphery with native species, added animal pest traps and upgraded the trails, highlighting this significant coastal wetland ecosystem.

Trust Ranger staff and Waiora contractors have completed significant woody weed control at the park biodiversity hotspots of Tūtaepatu Lagoon, the Biota Node network, and Te Kōhanga Wetlands.

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.

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.

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

The Trust has continued to maintain a minimum of Twenty kilometres of open trails during the reporting period. Additionally, the Trust has upgraded sections of the Tūtaepatu and Pegasus Bay cycle/walkways.

Forestry operations closed the Pegasus Walkway between The Pines and Woodend Beaches in late 2021 and again in 2022. However, it was temporarily opened during the Christmas New Year period to provide holiday access. The trails reopened fully in May 2022 with upgraded surfacing.

We are fortunate to have Waimakariri District Council support to keep the maintain the Pegasus cycle/walkway.

We again received assistance from The Pines & Kairaki Beaches Brigade who assisted with lifting the pine trees along the southern section of the Pegasus Trail, thereby making it easier for walkers, cyclists, and emergency vehicles to traverse.

This year we completed the development of Silk Way, a walking and cycling connection between Woodend Beach Road and Gladstone Road. The trail is named after Tuahiwi kaumatua Patricia Silk Anglem. We also put a connecting trail from the Gladstone Road sewer ponds around the pine block connecting to Silk Way.

Work has continued to update the design of entrance infrastructure to provide greater access. This period also saw the establishment of a working group to re-establish the horse trails after the forestry work had been completed.

Develop a Mahinga Kai access and policy plan.

The Trust borrowed fyke nets from the Department of Conservation to complete a follow up tuna (eel) survey in December 2021. This is to ascertain type, size, age so that a sustainable access level can be confirmed before the lifting of the Rahui is considered.

The Trust continued planting rongoa species around Tūtaepatu Lagoon and the Biota Node network including karaka and kawa kawa.

We continue to work with the University of Canterbury on the proposed translocation into the park of species including waikoura/kekewai, freshwater crayfish and this will see the species reintroduced later in 2022.

The Trustees lifted the Rahui to allow a group from Te Pa o Rakaihautu to harvest Raupo under the guidance of Matakiwi Wakefield, Kaitakawaenga Ngā Ratonga Māori. While significant numbers of locals, schools and groups made use of the pa harakeke resources.

Work on the species plan and app was delayed due to Covid related accessibility to key rongoa practitioners.

However, we will be holding a wananga later in 2022 to finalise the policy.

Develop the Te Kōhaka o Tūhaitara Trust - future needs infrastructure plan.

A report and broad ideas list were completed and discussed at the February 2021 Trust meeting. This was then work shopped mid-year and detail added to the development of the infrastructure plan.

It was confirmed that the Trustees continue to see Woodend Beach as the location for the Trust due to its central location within the park. Additionally, there is also existing infrastructure within the vicinity, and it is recognized by the wider community as the Trust 'address.'

However, there are issues around localised flooding and more up to date information on climate change that mean the Trust needs to decide whether retreating from our current location to the western side of the park would provide a more resilient location for infrastructure e.g., office/education/research centre.

The Trust engaged with WDC staff and the Pegasus Residents Association to discuss options, during Council's Community Centre consultation. We are also to hold discussions with the Kaiapoi Pa Trustees regarding their infrastructure plans for the Kaitiritiri Ridge in the new financial year.

The Trust will continue to investigate partnerships with other organisations, and groups involved with similar activities. However, the Trust sees the leasing of the Kairaki fee simple sections as its main opportunity to develop the overdue extension of its infrastructure to meet future needs in park management, research, recreation, and education.

Develop a walk, cycle, and marital trail network plan.

We have worked closely with Visit Waimakariri to complete our trail network and upgrade district access maps in online and promotional material.

Internally, we have completed our core trail network plan with links to our adjoining communities and beyond. This includes the addition to the network of Silk Way, linking Woodend Beach Road to Gladstone Road. After the forestry block in Gladstone Road is cleared, we will extend this trail to link with the walk/cycle way running on the eastern side of Te Kōhanga Wetlands.

Additionally, we added new walking and bridle trails on the periphery of The Pines Wetland, horses to the east and walkers to the west.

2022 will see the completion of the naming and sign posting of all trail intersections, distance markers and promotion of the cycle network. This has been a job that has been mooted for some time and now overdue.



Te Awhina i Etahi Atu

The Trust supports external organisations with mātauranga/knowledge or mahi/work, whether formally as with the maintenance of the Kaiapoi Pa or voluntarily e.g., community plantings.

Kaiapoi Pa

We continue to maintain the Kaiapoi Pa located on the western side of the Kaitititiri Ridge on behalf of the Kaiapoi Pa Trustees. Activities include mowing, brush cutting, woody weed control and litter pick up.

Huria Reserve

The Trust has been working closely with Waimakariri District Council and Ngāi Tūahuriri Runanga on the development of the Huria Reserve Heritage & Mahinga Kai Area located in Kaiapoi.

The Waimakariri Mahi Tahi Committee made up of Mana Whenua and Council leaders determined that the as the Trust already existed as a successful bicultural organisation, it was the best option to manage and develop the new reserve. The Trust GM is the Chair of the steering group and considerable progress has been made on the design, initial planting, and path network.

A lease for the reserve will be forwarded to the Trustees in the new financial year, for their consideration and sign off.



Above: Huria Reserve Opening and community planting 29 May 2022

Covid 19 Response

The Trust continued to complete monthly updates of the Government advise on the Covid 19 response.

We maintained good practices of recording and hygiene, while maintaining appropriate stock of Personal Protective Equipment. Staff were also instructed to stay at home if feeling unwell.

Regular Rapid Antigen Testing and a register was maintained in line with the Trusts responsibilities as an education provider.



Left: Like all organisations, there is an increased focus on personal hygiene, Rats testing and facility cleanliness.

Research

Tūhaitara Coastal Park continued to be an important site for research. We host research projects & visits, primarily from within University of Canterbury, e.g., International students.

This year, UC Geography 309 students continued their long-term relationship with the park by conducting two research projects,

The Pines Wetland investigating the positives and negatives of reopening the area to the sea and, The spatial distribution of soil characteristics and topography within the transect at Tūhaitara Coastal Park

Both reports extend our knowledge of the park and will help us determine future regeneration work.

We offered summer work to the students and two accepted the offer. We have been so impressed that they have stayed on casual contracts.

We supported several University of Canterbury research and teaching projects including a master's Project on Seed Banking, an Insect Biology course and started planning for the translocation of Kekewai (freshwater crayfish) into the Biota Node network with Professor Tammy Steeves.

We also supported Kāhui Ako Kātote Teachers Day and the Cashmere High School History Department.



Left: UC Geo 309 students.

Bottom: CCC regeneration area rangers visited to see the park progress



Events

This year the Trust was limited in its ability to run events due to the ongoing Covid pandemic. However, it did hold the following events, which were well supported by the community.

Art Hike –6 August 2021

Volunteer Planting Day – Pines Wetland 4 September 2021

Volunteer Trappers Workshop – Te Tai 4 September 2021

Volunteer Spinifex Planting - beachside transect 25 September 2021

Plant-Life-Cycle- Family guided cycle ride 6 October 2021

Plant-Life-Cycle – Adult guided cycle ride 10 October 2021

Volunteer planting - UC Snow Sports Biota Node 20 November 2021

PAPO orienteers - Woodend Beach 8 January 2022

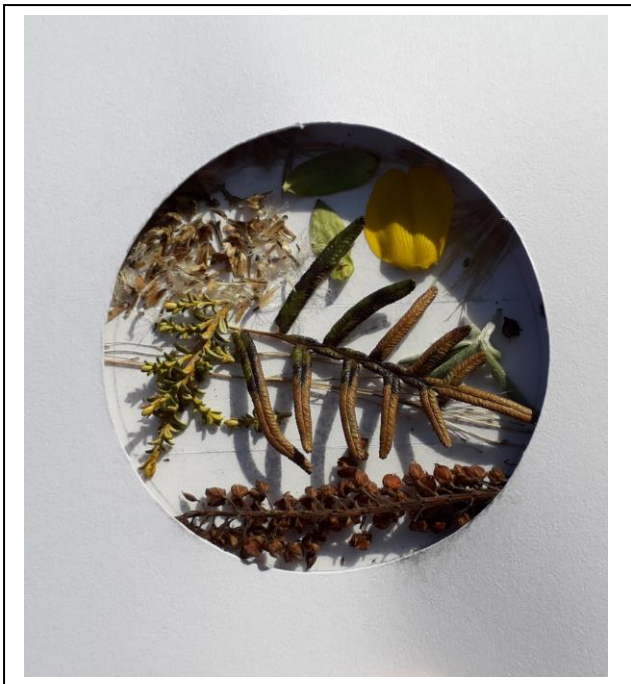
CCC Libraries/Te Pa o Rakaihautu, Raupo Harvest 18 March 2022

Volunteer Planting Day – Huria Reserve Kaiapoi 28 May 2022

Volunteer Planting day – Tūtaepatu Transect 19 June

Matariki wetland walk 24 June 2022

Matariki dawn welcome 25 June 2022



Left: art hike

Coastal

The Trust continued foredune restoration by planting the 50m Transect frontage by planting fifteen hundred spinifex and five hundred Pingao plants for this area and the existing sites at Pegasus and Woodend Beaches.

For the first time, the Trust was contracted over the Summer months to carry our patrols on the beaches by ourselves.

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

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



Photos: Rangiora High Leos and (below) CVNZ students plant spinifex & Pingao.

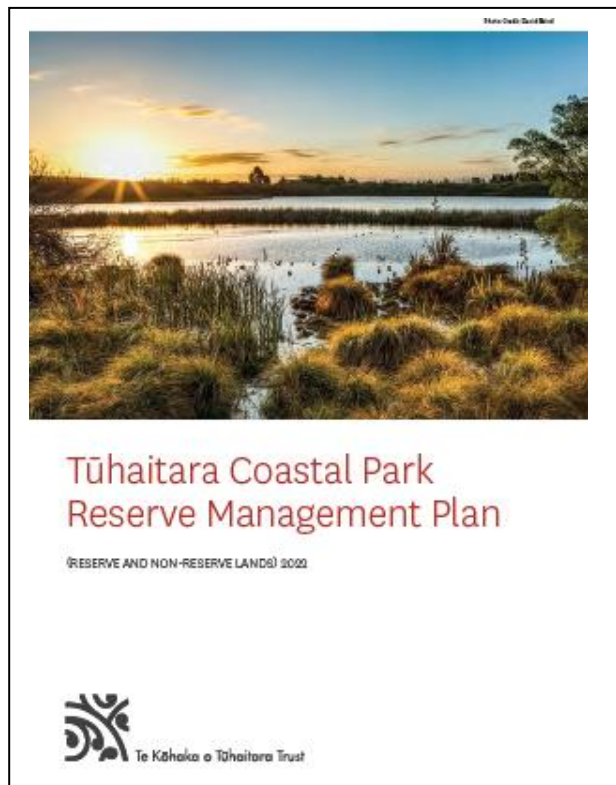


Gallery



Top: Zeta, Emily, David & Dan, summer team.

Bottom: The Reserve Management Plan was updated

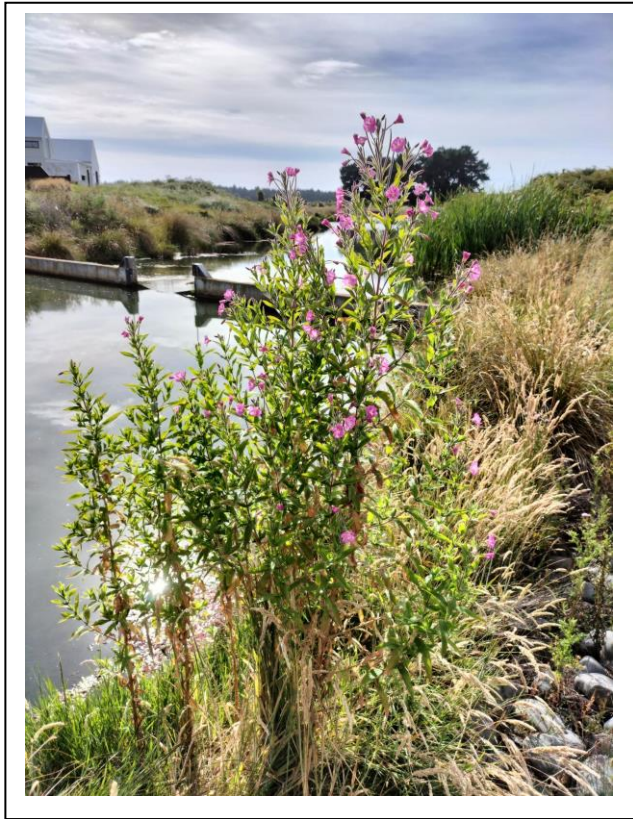




Above: Students from Te Pa o Rakaihautu harvest Raupo



Below: Serious dog poo issues around the park



Top: We continued our Giant Willowherb eradication

Below: Mulching work on Silk Way





Top: Logging at Gladstone Road

Middle: Tuna survey in the Waiora Stream

Bottom: A full rain gauge reinforces our uncommonly wet summer

