

## **DRAFT STATEMENT OF INTENT FOR THE YEAR ENDING 30 JUNE 2025**

### **INTRODUCTION**

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

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

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

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

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

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

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

### **THE OBJECTS OF THE TRUST**

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

### **NATURE AND SCOPE OF ACTIVITIES**

Tūhaitara Coastal Park covers approximately 700ha 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 Ngai 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 Safety Management Plan.

## OBJECTIVES & PERFORMANCE TARGETS 2024 -2025

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

The Trust will:

1. Manage and administer the Reserve in accordance with the approved Reserve Management Plan.
2. Ensure 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 25 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.
13. Finalise the design and commence the installation of 'our stories' interpretive signage and art features at key cultural and environmental sites.
14. Lease 10 sections in the Kairaki Regeneration Area.

## OBJECTIVES & PERFORMANCE TARGETS 2024 -2025 HURIA RESERVE

1. Complete the installation of the entrance way landscape plan
2. Plant **2,000**m<sup>2</sup> mahinga kai species
3. Design and plan next landscaping stage
4. Order plants for 2025 autumn planting
5. Continue design of interpretive signage and materials

## **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 Runanga 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 Trust equity 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 Trust equity 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 3-40 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 have been no changes in accounting policies.

## Appendix 2

### Financial Projections

#### Te Kōhaka o Tūhaitara Trust

	2024/25	2025/26	2026/27
<b>Revenue</b>			
Leases & Licenses	46,258.27	74,308.27	75,794.44
Maintenance contracts	5,000.00	5,100.00	5,202.00
Grants & Donations	729,556.09	729,556.09	729,556.09
Interest	1,134.32	1,157.01	1,180.15
Miscellaneous	6,250.00	6,375.00	6,502.50
<b>Total Revenue</b>	<b>788,198.68</b>	<b>816,496.37</b>	<b>818,235.17</b>
<b>Operating Expenditure</b>			
Trustees	1,250.00	1,275.00	1,300.50
Staff	262,510.00	267,760.20	273,115.40
Office	9,300.00	9,486.00	9,675.72
Vehicle	34,622.00	35,314.44	36,020.73
Audit/Legal	24,565.00	29,587.00	29,587.00
Misc	6,500.00	6,630.00	6,762.60
Marketing/Promotions	7,000.00	7,140.00	7,282.80
 Capital works	 30,262.00	 30,867.24	 31,484.58
Park Maintenance	410,500.00	418,710.00	427,084.20
 Depreciation	 60,000.00	 61,200.00	 62,424.00
<b>Total Expenditure</b>	<b>846,509.00</b>	<b>867,969.88</b>	<b>884,737.54</b>
<b>Net Surplus/Loss</b>	<b>- 58,310.32</b>	<b>- 59,476.53</b>	<b>- 60,666.06</b>