

Appendix 1



Pūrongo pūtea Financial statements

Financial Reporting Statement

- The financial statements included in this report are provided in **good faith and in the interest of transparency and accountability**. While these statements reflect the financial position and activities of Te Kāhui Hauora o Te Taihū, they remain **unaudited** at this time.
- Te Kahui Hauora o Te Taihū was **exempt from filing financial statements with Charities Services in December 2024**. As a result, a **15-month audit** will be conducted at the **end of the 2024/2025 financial year**, covering the period from **April 2023 to June 2025**.
- Two sets of financial statements are presented in this report to reflect changes in financial management responsibilities:
 - **Pre-April 2023:** Financial management was overseen by **Te Rūnanga o Ngāti Rārua**.
 - **April 2023 – June 2024:** Financial management transitioned to **Te Kahui Hauora o Te Taihū**.
- Our commitment to **financial integrity and accountability** remains a priority, and we will ensure that future financial reporting aligns with auditing requirements and regulatory obligations.



4 November 2024

Naomi Soloman
Principal Advisor (Contractor)
Te Kāhui Hauora o Te Taihū
Via email <Naomi.Solomon@tekahui.co.nz

Kia Ora Naomi

Re: Te Kāhui Hauora Financials

Further to our teams hui 30 October 2024 and subsequent email attached – please find a summary of the Umbrella Funding (“Funds”)– held by Te Rūnanga o Ngāti Rārua on behalf of Te Kāhui Hauora o Te Taihū for the period 1 April 2022 through to 2 September 2024.

Note the Funds were recorded in an individual liability account within the entity Ngāti Rārua Iwi Trust and accounted for on a receipts and payments basis post request of release of payments from Te Kāhui Hauora o Te Taihū.

The liability account used was subject to Standard annual financial audits of the Ngāti Rārua Iwi Trust and the Consolidated Ngāti Rārua Settlement Trust Group for the years ended 31 March 2023, 31 March 2024 and will be subject to the audit due for year ended 31 March 2025.

The audits were completed by BDO Wellington Audit Limited received unqualified audit reports.

A summary of total receipts and payments for the total period the funds were held and the respective financial years is set out below. Detail transaction reports for each period are appended to this letter.

Umbrella Funding - Te Kāhui Hauora o Te Tauihu Transactions**Period 1 April 2022 - 31 March 2023 (Audited)**

Opening Balance	
Total Income Received	855,240
Total Payments Made	99,534
Balance held at balance date	<u>755,706</u>

Period 1 April 2023 - 31 March 2024 (Audited)

Opening Balance	755,706
Total Income Received	638,828
Total Payments Made	193,517
Balance held at balance date	<u>1,201,017</u>

Period 1 April 2024 - 31 March 2025 (subject to Audit)

Opening Balance	1,201,017
Total Income Received	2,665
Total Payments Made	1,203,682
Balance held at balance date	<u>0</u>

Total Period 1 April 2022 - 31 March 2025




Opening Balance	0
Total Income Received	1,496,733
Total Payments Made	1,496,733
Balance held at balance date	<u>0</u>

We Trust this satisfies your request for information. If not, please don't hesitate to contact the writer.



John Charleton
Chief Financial Officer

Attachements:

-  Ngati_Rarua_Iwi_Trust_-_Account_Transactions 2022-2023 (Te Kahui Hauora Umbrella Funding]
-  Ngati_Rarua_Iwi_Trust_-_Account_Transactions 2023-2024 (Te Kahui Hauora Umbrella Funding]
-  Ngati_Rarua_Iwi_Trust_-_Account_Transactions 2024-2025 (Te Kahui Hauora Umbrella Funding]

Appendix 2



Pūrongo pūtea Financial Performance Report 1 March – 30 June 2024

Performance Report

Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board
For the 4 months ended 30 June 2024

Prepared by MMCA Tasman Limited

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Compilation Report

Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board For the 4 months ended 30 June 2024

Compilation Report to the Trustees of Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board for the period ended 30 June 2024.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

MMCA Tasman Limited
315A Hardy Street
Nelson 7010

Dated: 24 January 2025

Entity Information

Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board For the 4 months ended 30 June 2024

'Who are we?', 'Why do we exist?'

The mana whenua/tangata whenua of Te Taihū is made up of eight iwi bound together by intermarriage, whakapapa, co-residence and shared and/or overlapping customary rights. The organisation is recognised under Te Aka Whai Ora as an iwi-Māori partnership board to represent local Māori perspectives.

Legal Name of Entity

Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board

Entity Type and Legal Basis

Charitable Trust

Registration Number

CC62369

Entity Formation Date

25 March 2024

Entity's Purpose or Mission

To advance the health and wellbeing of Māori by supporting the delivery of Pae Tu: Hauora Māori Strategy 2023 in our Rohe. To represent Te Whatu Ora/Te Aka Whai Ora local Māori perspectives on: (i) the needs and aspirations of Te Tau Ihu Māori in relation to Hauora Māori outcomes; and (ii) how the health sector is performing in relation to those needs and aspirations; and (iii) the design and delivery of services and public health interventions within localities.

Postal Address

c/- 315a Hardy Street, Nelson, New Zealand, 7010

Trustees

Kathryn Hippolite (Appointed 9 November 2023)
Leanne Mason (Appointed 9 November 2023)
Lydia Mains (Appointed 9 November 2023)
Patrick Smith (Appointed 9 November 2023)
Victoria Thorn (Appointed 9 November 2023)
Maria Biggs (Appointed 6 June 2024)
Olivia Hall (Appointed 6 June 2024)
Patariki Hippolite (Appointed 6 June 2024)
Venessa Ede (Appointed 6 June 2024)

Accountant

MMCA Tasman Limited
315A Hardy Street
Nelson 7010

Approval of Financial Report

Te Kāhui Hauora o Te Taihu Iwi Māori Partnership Board For the 4 months ended 30 June 2024

The Trustees are pleased to present the approved financial report including the historical financial statements of Te Kāhui Hauora o Te Taihu Iwi Māori Partnership Board for the period ended 30 June 2024.

APPROVED
For and on behalf of the Trustees

Trustee
Date:

Trustee
Date:

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Statement of Financial Performance

Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board For the 4 months ended 30 June 2024

'How was it funded?' and 'What did it cost?'

	NOTES	2024 (4 MTHS)
Revenue		
Donations, fundraising and other similar revenue	1	188,195
Interest, dividends and other investment revenue	1	8,057
Other revenue	1	1,093
Total Revenue		197,344
Expenses		
Trustee and employee related costs	2	106,113
Costs related to providing goods or service	2	81,840
Other expenses	2	1,335
Total Expenses		189,288
Surplus/(Deficit) for the Year		8,057

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This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Te Kāhui Hauora o Te Taihu Iwi Māori Partnership Board As at 30 June 2024

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2024
Assets		
Current Assets		
Bank accounts and cash	3	2,727,269
Other Current Assets	3	3,626
Total Current Assets		2,730,894
Non-Current Assets		
Property, Plant and Equipment		12,222
Total Non-Current Assets		12,222
Total Assets		2,743,117
Liabilities		
Current Liabilities		
Creditors and accrued expenses	4	397,955
Grants Received in Advance	5	2,337,105
Total Current Liabilities		2,735,060
Total Liabilities		2,735,060
Total Assets less Total Liabilities (Net Assets)		8,057
Accumulated Funds		
Accumulated surpluses or (deficits)	6	8,057
Total Accumulated Funds		8,057

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Depreciation Schedule

Te Kāhui Hauora o Te Taihuhu Iwi Māori Partnership Board For the 4 months ended 30 June 2024

NAME	COST	OPENING VALUE	PURCHASES	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Office Equipment								
HP ZBook Firefly G10 14" Touchscreen Mobile Workstation and Accessories	4,926	-	4,926	50.00%	DV	616	616	4,311
HP ZBook Firefly G10 14" Touchscreen Mobile Workstation and Accessories	4,926	-	4,926	50.00%	DV	616	616	4,311
Aspen 3 Seater Sofa Cigar	1,150	-	1,150	16.00%	DV	15	15	1,135
Custom Planter Boxes (Plywood) x4	1,000	-	1,000	16.00%	DV	13	13	987
Height Adjustable Desk x2	1,500	-	1,500	16.00%	DV	20	20	1,480
Total Office Equipment	13,503	-	13,503			1,280	1,280	12,222
Total	13,503	-	13,503			1,280	1,280	12,222

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board For the 4 months ended 30 June 2024

'How did we do our accounting?'

Basis of Preparation

These financial statements have been prepared for Management Reporting purposes only. The Trust is not required to report to the Charities Commission till 30 June 2025 (16 months).

Measurement Basis

These financial statements have been prepared on a historical cost basis. The financial statements are presented in New Zealand Dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

This is the first period of reporting.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Property, Plant and Equipment

Property, plant and equipment is stated at historical cost less any accumulated depreciation and impairment losses. An item of property, plant and equipment or investment property is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Depreciation

Depreciation has been charged using the maximum rates permitted by the Income Tax Act 2007. The rates and methods applied are set out in the accompanying asset register.

Comparative Figures

This is the first period of trading. There are no comparative figures to show.

Audit

These accounts have not been audited.

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Notes to the Performance Report

Te Kāhui Hauora o Te Taihū Iwi Māori Partnership Board For the 4 months ended 30 June 2024

2024
(4
MTHS)

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Grants

Ngāti Rārua transfer of funds HNZ IMPB	188,195
Total Grants	188,195

Total Donations, fundraising and other similar revenue	188,195
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Interest, dividends and other investment revenue

Interest Income	8,057
Total Interest, dividends and other investment revenue	8,057

Other revenue

Expenses Recovered	1,093
Total Other revenue	1,093

2024
(4
MTHS)

2. Analysis of Expenses

Trustee and employee related costs

Board Meeting Fees	11,188
Contractors	59,809
Other Meeting Fees	11,707
Secretariat	19,733
Workshop / Planning Meeting Fees	3,675
Total Trustee and employee related costs	106,113

Costs related to providing goods or services

Accounting	200
Administration Support	19,733
Bookkeeping	2,353
Catering	1,643
Consultancy	8,370
Consultancy - Other Governance Work (Strategic & Review)	20,800
Insurance	1,673
IT Services	6,374
Legal expenses	643
Low Value Assets	6,401
Manaaki	15
Office Supplies	24
Rent	2,685
Travel - Governance	3,782
Travel - National	6,517

	2024 (4 MTHS)
Venue Hire	626
Total Costs related to providing goods or services	81,840

Other expenses

Bank Fees	55
Depreciation	1,280
Total Other expenses	1,335

	2024 (4 MTHS)
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3. Analysis of Assets**Bank accounts and cash**

ANZ - Credit Card 2513	(961)
ANZ 00 Account	2,728,230
Total Bank accounts and cash	2,727,269

Other current assets

Withholding tax paid	3,626
Total Other current assets	3,626

	2024 (4 MTHS)
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4. Analysis of Liabilities**Creditors and accrued expenses**

Accounts Payable	26,682
GST	353,947
PAYE Payable	2,341
Sundry Payables	14,984
Total Creditors and accrued expenses	397,955

5. Grants Received in Advance

At 3 June 2024 the following was recorded as Grants Received in Advance:

- \$25,000 Te Whatu Ora Research Wananga Funds
- \$1,365,050 Te Aka Wahi Ora Contract Funds
- \$947,055 Ngāti Rārua transfer of funds

2024
 (4
 MTHS)

6. Accumulated Funds

Accumulated Funds	
Accumulated surpluses or (deficits)	8,057
Total Accumulated Funds	8,057
Total Accumulated Funds	8,057

7. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2024.

 2024
 (4
 MTHS)

8. Trustee Fees Paid

K Hippolite	2,400
L Manson	3,684
L Mains	2,706
M Briggs	450
O Hall	675
P Smith	6,281
V Thom	4,656
V Ede	5,025
Total Trustee Fees Paid	25,878

9. Related Parties

There were no transactions involving related parties during the period.

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

