



Rongomaiwahine Iwi Trust  
P O Box 9  
Mahia  
4198

## Group Performance Report

Rongomaiwahine Iwi Trust Group  
For the year ended 30 June 2025

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**Rongomaiwahine Iwi Trust Group**  
**Group Information**  
**For the year ended 30 June 2025**

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**Group Entities**

Rongomaiwahine Iwi Trust  
Private Trust Established by Deed of Trust Dated 27 January 2019  
Created as the Beneficial Entity of the Rongomaiwahine Kahui of Tātau Tātau o Te Wairoa

Rongomaiwahine Iwi Charitable Trust  
Incorporated under the Charitable Trust Act 1957 and registered under the Charities Act 2005  
Created to further the development of Rongomaiwahine descendants

Te Hauora o te Wheke-A-Nuku  
Wholly owned and operated subsidiary of the Rongomaiwahine Iwi Charitable Trust  
Created to deliver whānau ora needs of Rongomaiwahine descendants, the entity no longer actively operates.

**Entities Structure**

**Trustees:**

Paul Ratapu (Chair)  
Glen Webber  
Darren Te Rangi  
Kenross Campbell  
Elizabeth Palmer  
Fiona Wairau  
Hinepua Morrison  
Huia Dyjak  
Jody Rarere  
Sapphire Cooper  
Pikihoro Tuhi  
Stephanie Tibble

**Main Sources of Entity's Cash and Resources**

Service Delivery Funding, Distribution of Treaty Settlement Funds and Rental Income

**Physical Address**

c/- Tuahuru Marae  
644 Mahia East Coast Road  
Mahia 4166

**Postal Address**

PO Box 9  
Mahia 4166

**Auditor**

Crombie Associates  
Lower Hutt

# Statement of Service Performance

Rongomaiwahine Iwi Trust Group  
For the year ending June 2025

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## Description of Rongomaiwahine Output Class:

Rongomaiwahine 5 Year Strategic Plan, He Mahere Rautaki, is built on four pou - whakapapa, mātauranga, manaaki and mana moana, mana whenua.

### Pou 1 - Whakapapa

The weaving of iwi, waka and tipuna came to the birth of Rongomaiwahine. Under her, we are one. Rongomaiwahine is the Whaea o Te Motu. She connects and unites us as people.

#### Outcomes our people are looking for:

- Our marae are looked after and running smoothly.
- Community Events to celebrate us.
- Ahurei/Whakawhānaunga Days and History Wananga.
- An Iwi whānau are proud of, and actively participate in.

#### Outputs:

- **Communication with beneficiaries**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Hui-a-Iwi	4	4	4
Pakeke (or kaumatua?) meetings	5	10	6
During the reporting period, five Pakeke hui were held, compared to the target of ten. Three scheduled hui coincided with public holidays, and following collective discussion, the Pakeke chose to cancel rather than reschedule due to reduced availability. Two further hui were cancelled in observance of tangihanga, in alignment with tikanga. The decision-making process reflected the Pakeke's commitment to upholding tikanga and ensuring that cultural priorities and respect for whānau remained central to iwi operations. and cultural obligations.			

### Pou 2 - Mātauranga

Our knowledge has been passed down through our tīpuna, connecting us back to our first where wananga on Waikawa. Rongomaiwahine mātauranga links us to all corners of Aotearoa. Our knowledge of whenua and moana enables us to exercise our kaitiakitanga.

#### Outcomes our people are looking for:

- Our Rongomaiwahinetanga is enhanced with fluent and learning Te Reo Māori speakers
- Our Marae kawa is strengthened with active Marae, full paepae, kaikaranga and waiata
- Rongomaiwahine history is archived.
- Our reliable stories and hītori are shared for all mokopuna, through kōrero pūrākau, te reo ā-waha, wānanga and hui.

## Outputs:

- **Ministry of Education**

To enable a network between kura, schools, iwi, hapū, mana whenua and community groups, supporting mana whenua and others to develop resources, content or engagement opportunities which can be used to support implementation of the updated curriculum.

## Performance Measure

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Pou Tarāwaho Mātauranga Framework	<b>"He Manako Te Koura e Kore Ai"</b> was created to revitalise local histories and serves as an educational resource aligned with the new Aotearoa New Zealand Histories Curriculum.	Develop and finalise the Pou Tarāwaho Mātauranga Framework to facilitate the <i>Pātaka Kōrero</i> and provide supporting educational resources that reflect Rongomaiwahine mātauranga	Achieved
A significant success emerging from the Local Critical Histories project is the creation and forthcoming publication of the book <i>"He Manako te Koura i Kore Ai."</i> This taonga embodies the aspirations of Rongomaiwahine Iwi to revitalise and share local mātauranga with future generations, and will be distributed to kura, schools, and kōhanga reo across the region, ensuring that ākonga and whānau can learn, celebrate, and connect with the histories of their rohe. This achievement reflects the iwi's commitment to preserving and transmitting knowledge through authentic, community-led educational resources that give life to the Rautaki Mātauranga and Pou Tarāwaho frameworks.			

- **Te Matawai**

This partnership focuses on developing a strong and sustainable Māori language body with Māori language activities.

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Wananga	3	3	10
Tauira	40	40	15
The Te Mātāwai Reo Revitalisation Programme achieved a highly successful year, with 40 participants actively engaged in strengthening their Te Reo Māori journey through structured wānanga and weekly practice sessions. Waiata practice was held every Tuesday, resulting in the expansion of the iwi's waiata library and increased confidence among participants to waiata tautoko at hui and community events. This regular engagement fostered greater cultural pride and strengthened intergenerational participation in te reo me ōna tikanga. Kaimahi supported rangatahi development by teaching a haka hou, "E Moho," which was used as a grounding exercise to promote self-awareness, discipline, and connection to whakapapa. This initiative provided a culturally safe and empowering space for youth to express identity through performance. A further highlight was the participation of a Māhia rōpū in the District Pā Haka, showcasing the iwi's growing cultural capability and commitment to language and performing arts revitalisation. These activities collectively strengthened te reo Māori, waiata, and haka across generations, demonstrating measurable progress toward the revitalisation goals supported by Te Mātāwai.			

### Pou 3 - Manaaki

Ngā tangata o Rongomaiwahine are humble people. We derive our value from caring and nurturing others. The characteristic of manaaki is embedded into our Wairua and is exemplified through our kawa. To treat manuhiri and whānau well, to make them feel supported and cared for, is worth more to us than a flash house.

#### Outcomes our people are looking for:

- Sustainability within our hapu and Iwi
- Active employment for all whānau hauora
- Health systems in place to manaaki all ages of life
- Strong foundations of learning to give our people the resources to achieve

#### Outputs

- **He Rau Ringa Wairoa Young Achievers Trust**

This partnership focuses on supporting Rangatahi aged between 16 and 24 years old who are not in employment, education or training. The goal is to create the opportunities for up to 45 rangatahi over three years to ensure they succeed in the career path they choose to take.

#### Performance Measure

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Number of rangatahi engaged	15	15	15
This initiative reflects Rongomaiwahine Iwi Trust's dedication to fostering the potential of rangatahi, strengthening the future workforce, and enhancing the overall wellbeing of the Māhia community. <b>Strong Progress for Rangatahi:</b> 18 rangatahi remain steadily employed, 2 cadetships secured (Culinary & Māori Resource Development). 1 Rangatahi is pursuing a Bachelor of Teaching. 6 completed the program but returned to NEET status. 4 awaiting the April start of their BCATS course to boost future opportunities.			

- **Te Rau Ora**

To strengthen the resilience, build confidence, help express emotions and issues, strengthen relationships within our Rangatahi through mahi toi, kapa haka and utilising community events. Enable our Rangatahi to develop skills to help deal with grief, to process trauma and build a supportive network within the whānau and community.

#### Performance Measure

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Number of rangatahi engaged	15	15	-
A series of wananga held to help build resilience in rangatahi and whānau, focusing on navigating grief, sadness, and anger. Kaikorero shared strategies to support emotional management, while also gathering valuable insights to shape future resilience-focused wananga.			

- **Community Coordinators Hawkes Bay District Health Board**

This partnership supports the coordination and facilitation of our people accessing health kaupapa and health care, identifying and responding to the community needs and their understanding of what support exists.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Number of whānau registered	40	40	60
The Rongomaiwahine Iwi Trust's role as the community coordinator for the Hawkes Bay District Health Board was transformative for Māhia. This initiative successfully made healthcare more accessible and relevant to local whānau by acting as a direct link to Hauora services. Essential services were delivered directly within Māhia, effectively removing barriers. The program empowered 40 whānau to take a more active role in their well-being, addressing long-standing needs and strengthening the community.			

- **Te Whatu Ora – Winter Preparedness**

This programme is part of a wider investment into Winter Preparedness to support the implementation of whānau-centred initiatives that will increase immunisation rates for whānau Māori and contribute to reaching a target of 95% immunisation.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Increase immunisation rates for tamariki Māori and whānau in the Mahia Community	110 immunisations referred	Achieve contribution toward 95% national immunisation target by 30 June 2025	-
Immunisation Outreach Wananga	18 outreach wananga held	Deliver multiple community-based immunisation and awareness events across Māhia.	-
Successfully contributed to achieving the 95% national immunisation target by facilitating 110 referrals to authorised immunisation providers. Delivered 18 community outreach wānanga, enhancing whānau education, awareness, and accessibility to immunisation services in Mahia. Working with Brighter to assess homes, with EECA covering 90% of insulation costs. So far 4 homes are set for insulation, 16 homes to be reinsulated, 14 referrals for heat pumps. As part of winter prep, we've made 40 firewood deliveries, and 57 immunizations referred. Warmer homes and better health services mean fewer illnesses, fewer hospital visits, and a stronger, more independent community.			

- **Te Whatu Ora – Kimimana Oranga Whānau**

To identify and respond to the community needs, have a good understanding of what support exists and ensure there are strong community networks in operation. To develop a Hauora strategy by creating a comprehensive plan to promote and maintain overall well-being.

### Performance Measure

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Improved awareness of services, better hauora, stronger support networks	40	40	-
Te Whatu Ora - Kimimana Oranga Whānau commenced on the 1 July 2024, replacing the Hawkes Bay Community Coordinator role. Through the Kimimana Oranga Whānau contract, Rongomaiwahine Iwi Trust has strengthened whānau wellbeing and access to local hauora services across Māhia. By delivering mahia-based clinics, home visits, and health promotion wānanga, we have improved health literacy, and whānau confidence in engaging with care. Despite rural isolation, our iwi-led approach has brought services closer to our people, reflecting the strength of manaaki, mātauranga, and whanaungatanga in action.			

- **Te Whatu Ora – Community Action Fund**

To strengthen engagement with our whānau and community members focussing on immunisation and the winter wellness programme.

### Performance Measure

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Engagement	40	40	-
Through the Community Action Fund contract, Rongomaiwahine Iwi Trust successfully engaged whānau across Māhia Peninsula to increase awareness, trust, and participation in immunisations. By combining health promotion with wider hauora practices such as kai hauora and smoke-free environments, the programme strengthened confidence in immunisation and reinforced iwi leadership in protecting the wellbeing of our community.			

- **Community Connector and Flexiwave Ministry of Social Development**

This Partnership supports the coordination and facilitation of our people accessing social services, identifying and responding to the community needs and their understanding of what support exists.

### Performance Measure

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Number of whānau engaged and registered to access social support and wellbeing services	40	40	36
Number of whānau employed under the Flexi-wage.	11	11	31
The Rongomaiwahine Iwi Trust successfully utilized the Ministry of Social Development's Flexi-Wage program to bring on 11 Kaimahi, enabling them to execute vital community projects aligned with the Trust's strategic plan, He Mahere Rautaki. This initiative was a significant investment in local talent, providing crucial employment and development for individuals who were previously unemployed or underemployed. Through Flexi-Wage, the Trust identified and nurtured dedicated people with untapped potential, creating pathways for them to gain valuable skills while simultaneously strengthening the Iwi enterprise and addressing critical community needs.			



- **Freedom Camping Ambassadors Wairoa District Council**

A partnership that aims to implement and develop the Manaaki Tangata programme to address freedom camping issues in the Māhia Peninsula and Wairoa township. The program involves ambassadors who will play a crucial role in managing and enhancing the experience for both manuhiri and the tangata whenua.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Education / Customer Experience	Positive feedback received from campers and residents, with improved compliance behaviour and recorded in the database.	Increase positive customer experience and engagement	Achieved
Data collection	All engagement interactions logged, including dates, times, and notes; regular coordination with WDC Compliance Team maintained	Record all engagement including times, dates, notes, and regular interaction	Achieved
This collaborative effort between the Wairoa District Council and Rongomaiwahine Iwi Trust reflected a comprehensive strategy to address freedom camping issues while also incorporating cultural elements to create a positive experience for both visitors and the local community. This initiative contributed to a measurable reduction in infringement notices issued by the Wairoa District Council, reflecting improved compliance and positive community engagement.			

- **Cyclone Gabrielle Appeal Trust**

The renovation of the Mahia Rugby Football Club would preserve its rich cultural heritage, enhance its role as a vital community hub, and support youth development through improved facilities and programs. Upgraded amenities would also promote health, well-being, and economic growth, while fostering community pride and connection.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Renovations of the Māhia Rugby Football Club	Māhia Rugby Football Club main building and changing sheds re-roofed. Materials purchased for the changing shed, and new califonts and ovens purchased for the kitchen.	Complete renovation of the Māhia Rugby Football Club	-
The Mahia Rugby Football Club project has achieved significant success, bringing together over 20 whānau who share a passion for rugby and a deep connection to Māhia. The upgraded facilities have been transformative, creating a welcoming and vibrant space that fosters stronger community ties both on and off the field. This improved environment allows families to gather, train, and support one another, providing a positive kick-start to the rugby season and solidifying the club's role as a vital community hub.			

- **ECCA - Solar**

To support improved resilience of community buildings (and associated sites) that were used by communities during the early 2023 North Island severe weather events.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Commission and install solar photovoltaic (PV) generation and battery storage system	Installation of a 25.74 kW solar PV array and 20 kWh battery storage system completed.	Commission and install 25.74 kW PV system with 20 kWh storage at the nominated site	-
The primary goal of this project was to improve the resilience of community buildings that were critical during the early North Island severe weather events, ensuring they remain accessible during future civil defence and emergency responses.			

**Pou 4 - Mana Whenua, Mana Moana**

Our tipuna were pre-destined to arrive at the shore of Te Mahia Mai Tawhiti. This spiritual connection to moana and whenua binds our intergenerational relationship to our Taiao and defines our kaitiakitanga.

**Outcomes our people are looking for:**

- Whānau are healthy and secure in their own homes, on their whenua
- The moana and awa are clean and healthy
- Kaimoana is plentiful and nourished
- Te Māhia-mai-Tawhiti is predator-free, with maara kai rich and whānau being fed

**Outputs:**

- **Emergency Response -NIWA and Church of LDS**

Supporting readiness and preparedness in the Māhia community to strengthen resilience and ensure whānau have the necessary resources and knowledge to respond effectively in the event of a natural disaster.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Readiness and preparedness	Five catchment committees formed.	Create and develop catchment committees to facilitate readiness and preparedness across the Mahia Peninsula.	completed
The Māhia Peninsula was thoughtfully divided into distinct catchments, each representing unique characteristics and needs. By identifying these individual areas, the Trust was able to focus on the specific priorities and challenges within each catchment. Each catchment had a dedicated committee responsible for holding the mātauranga of the people, landscapes, and community needs within their area. These committees will develop tailored household and environmental plans that reflect the unique attributes of their catchment, ensuring that local knowledge and perspectives guide sustainable development and resilience efforts across Māhia. Catchment committees were established, and resilient containers are being stocked with communication and power resources.			

- **Jobs for Nature Department of Conservation**

To service and maintain an existing trap network (over 800 traps), the pest control programme of 1700ha targets Māori-owned land within four catchments located within the Rongomaiwahine rohe – Kaiwaitau, Oraka, Waikokopu, Whangawehi and Nutkutura.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Pest control of 1700ha	1700ha	Target of 1700ha	1700ha
Number of FTE employed	5.25	5.25	5.25
GPS data and catch has been entered into Trap NZ for the year	Achieved	Achieved	Achieved
The ongoing pest control programme achieved significant progress across the Māhia Peninsula. Trap data confirmed a sustained reduction in predator activity, with improved survival rates for native bird and invertebrate species. The work contributed to restoring ecological balance in key catchments such as Kaiwaitau, Oraka, Waikokopu, Whangawehi, and Nukutura. Local kaimahi gained valuable skills in environmental monitoring, GIS mapping, and trap maintenance, creating pathways for future employment in conservation and land management. Collaboration with DOC and local landowners strengthened community-led kaitiakitanga and enhanced biodiversity outcomes across Māori-owned land.			

- **Ministry for the Environment – Essential Freshwater Management**

To enhance the understanding of local and central government processes, particularly in freshwater management, allowing for more informed contributions to upholding Te Mana o Te Wai on the Mahia Peninsula. Developing perspectives on Te Mana o Te Wai through wānanga and collaboration with iwi and hapū experts, fostering stronger partnerships with local government in delivering Te Mana o te Wai, identifying Fresh Water Management Units, and implementing the National Objectives Framework.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Stakeholder Engagement and Collaboration	Weekly engagement with Wairoa District Council and Hawkes Bay Regional Council. Four engagement hui with iwi and community members.	Conduct a minimum of four formal engagement hui with local government, iwi, and hapū to establish collaborative freshwater management relationships.	-
Te Mana o te Wai Framework Development	The Māhia Freshwater Plan was completed. The plan documents iwi priorities, values, and freshwater objectives identified through extensive engagement with whānau, hapū, and stakeholders.	Develop and document an iwi-led Te Mana o te Wai Framework outlining Rongomaiwahine values, priorities, and freshwater aspirations	-
Reporting and Accountability	All milestone reports submitted in accordance with	Submit all required six-monthly progress	-

	Ministry for the Environment requirements, including verified financial and activity reports	and financial reports by the due dates.	
Working to uplift iwi and hapū understanding of Te Mana o te Wai through a mātauranga Māori lens, supporting stronger collaboration and co-governance with local authorities.			

- **Transport Rebuild East Coast (TREC)**

The Services will include overarching decision making for and on behalf of the iwi, as the representative entity for Rongomaiwahine Iwi Trust on matters as they relate to the work required by TREC across the project timeline.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Cultural Representation and Governance	Participated in monthly TREC Liaison Group and weekly Working Group meetings, providing cultural oversight and iwi representation in recovery and rebuild projects.	Ensure continuous iwi representation across all TREC Liaison and Kaitiaki Working Group hui	-
Cultural Impact Assessments (CIA) and Cultural Indicators	Two Cultural Impact Assessments completed.	Prepare CIA reports and develop cultural indicators for major TREC projects requiring iwi input	
This partnership has established a culturally grounded framework for iwi participation in the Transport Recovery East Coast (TREC) Project, ensuring that recovery and rebuild works following Cyclone Gabrielle are guided by tikanga and local knowledge, strengthening communication channels between TREC, marae, hapū, and whānau, enabling meaningful collaboration on design, environmental planning, and cultural monitoring. Demonstrating a successful integration of cultural perspectives into national infrastructure recovery. Importantly, the agreement recognises iwi authority in decision-making, establishes robust reporting and confidentiality frameworks, and provides sustainable resourcing for ongoing engagement, representing a strong model for equitable Crown-iwi partnerships in post-disaster rebuilding.			

- **Department of Conservation – Rongomaiwahine J4N**

To support Rongomaiwahine Kaimahi to suppress predators over the Mahia Scenic Reserve

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Trap Maintenance and Monitoring	TrapNZ data recorded regular trap checks and catches for rats and mustelids.	Complete routine trap maintenance and data reporting through TrapNZ, ensuring continuous predator control.	-

Predator Control Implementation	Predator control operations were implemented across 374 hectares of the Māhia Scenic Reserve.	Deliver and maintain predator control operations across 374 hectares of Māhia Scenic Reserve	
Reducing rats and mustelid populations throughout the Mahia Scenic Reserve, the extensive trapping network helps protect remnant semi coastal forest. It is one of the last tracks of lowland coastal forest remaining on the east coast.			

- **Tindall Foundation - Freshwater**

To restore and improve the freshwater systems and overall health of the taiao in Māhia, addressing the significant degradation that has occurred over the past centuries.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Community Engagement and Wānanga Delivery	Four wananga held to build nauranga and encourage active participation in restoration.	Facilitate community wānanga to promote environmental education in freshwater restoration.	Achieved
The Rongomaiwahine Iwi Trust has made significant progress toward restoring and enhancing the freshwater systems and overall environmental health of Māhia. Guided by kaupapa Māori principles and strong community leadership, the initiative has achieved tangible outcomes across environmental, community, and whānau wellbeing domains.			

- **Te Mana o Te Wai Ministry for the Environment**

To enable the co-development of a plan for Freshwater and taiao restoration and revitalization in Mahia. The plan will also guide our responses to regional plans and regulations.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Development of a draft Taiao Plan.	-	-	Completed
Iwi, hapū and the community have a clear and tested framework outlining their approach to water monitoring at Te Mahia.	-	-	Completed
With the completion of the Te Mana o Te Wai contract with the Ministry for the Environment, significant strides have been made toward restoring and revitalising Māhia's freshwater and environment. Collaboration between iwi, hapū, and the community has laid the groundwork for a strong, locally led environmental response. The Te Puna Waiora o Nukutaurua Freshwater Plan, now in its final draft, marks a major milestone. Regular water testing has built a robust, evidence-based understanding of wai health, and provided a clear framework for ongoing monitoring at Te Māhia, strengthening kaitiakitanga and ensuring the wellbeing of the taiao for generations to come.			

- **MACA – Te Arawhiti**

Te Takutai Moana Act 2011 provide for recognition of customary interests of iwi, hapū and whānau in the common marine and coastal area of Aotearoa New Zealand and its offshore islands. The takutai moana legislation also provides for the right of all New Zealanders to access and use the common marine and coastal area.

**Performance Measure**

Measure	30 June 25 actual	30 June 25 target	30 June 24 actual
Cultural Impact Assessment Reports	3	3	Completed
Engagement and Evidence Gathering	Completed engagement with whānau, trustees, and officials, including review of Māori Land Court records and historical Cultural Impact Assessments (CIA) to validate traditional boundaries and usage.	Complete research and engagement to support the preparation and verification of evidence for MACA application submission.	Completed
Collaboration and Relationship Management	Constructive dialogue with Te Arawhiti and local hapū was maintained throughout the process.	Maintain active engagement with Te Arawhiti and neighbouring iwi to support a cooperative approach to coastal boundary resolution.	Completed

The Marine and Coastal Area (Takutai Moana) Act 2011 (MACA) project, supported by Te Arawhiti, focused on advancing Rongomaiwahine Iwi Trust's Customary Marine Title (CMT) application for the coastal area extending from Paritu to the Nūhaka River mouth. Significant progress was achieved during the reporting period, including the resolution of overlapping interests with Rongomaipapa whānau, who agreed to be represented within the Rongomaiwahine application. This agreement strengthened unity and ensured a single, comprehensive application for the iwi's takutai moana interests. Engagement with neighbouring iwi, including Rakaipaaka, was undertaken to clarify boundaries and manage overlapping areas of interest. Although Rakaipaaka chose to pursue an independent CMT application outside the prescribed timeframe, Rongomaiwahine maintained open dialogue and explored opportunities for collaborative management. A Cultural Impact Assessment (CIA) was completed, supported by evidence from Māori Land Court records and iwi oral histories, to substantiate traditional usage, occupation, and customary authority across the rohe. The Trust continued to work closely with Te Arawhiti to ensure the application is ready for Ministerial review or High Court submission, in line with the next phase of the MACA process. Strengthening the Rongomaiwahine claim, the evidence submitted and research commissioned by the Trust demonstrate customary rights and use extending up to 12 nautical miles offshore, based on the location of historic fishing grounds, a petition to Parliament in 1943, oral histories, and traditional knowledge held by the whare wānanga on Portland Island regarding ancient fishing areas and navigational practices. This evidence reinforces the iwi's continuous connection, authority, and stewardship over the takutai moana. The project demonstrates Rongomaiwahine's enduring commitment to kaitiakitanga, whakapapa-based stewardship, and the assertion of customary rights and responsibilities over its marine and coastal environment.

### **Linkages between financial and non-financial information**

Rongomaiwahine Iwi Trust Group has a single output class and the following revenue and expenses incurred are the totals as disclosed in the financial statements.

	<b>FY 2025</b>	<b>FY 2024</b>
Revenue	\$2,161,191	\$2,409,956
Expenditure	\$2,013,478	\$2,248,401

**Rongomaiwahine Iwi Trust Group**  
**Approval of Group Performance Report**  
**For the year ended 30 June 2025**

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The Trustees are pleased to present the approved Group Performance Report including the consolidated financial statements of the Rongomaiwahine Iwi Trust Group for the year ended 30 June 2025.

Approved for and on behalf of the Trustees.

Paul Ratapu  
Chairperson



Date 21 November 2025

Fiona Wairau  
Trustee



Date 21 November 2025



**Rongomaiwahine Iwi Trust Group**  
**Statement of Group Financial Performance**  
**For the year ended 30 June 2025**

	Notes	2025 \$	2024 \$
<b>Revenue</b>			
Treaty Settlement Distributions		160,326	126,660
Revenue from providing goods or services	2	1,993,586	2,269,385
Interest, dividends and other investment revenue		7,279	13,910
<b>Total Revenue</b>		<u>2,161,191</u>	<u>2,409,955</u>
<b>Expenses</b>			
Volunteer and employee related payments	3	1,181,388	1,433,554
Costs related to providing goods or services	3	744,970	668,253
Koha/Grants and donations made		3,500	890
Other expenses	3	83,620	145,703
<b>Total Expenses</b>		<u>2,013,478</u>	<u>2,248,401</u>
<b>Surplus (deficit) for period</b>	9	147,713	161,556
<b>Income tax expense</b>	6	-	11,960
<b>Net Surplus (deficit) for period</b>	8	<u>147,713</u>	<u>149,596</u>
<b>Other equity income/(loss)</b>			
Revaluation of investments	7	2,251,194	1,574,183
Total other equity income/(loss)		<u>2,251,194</u>	<u>1,574,183</u>
<b>Total income/(loss) attributable to the controlling entity</b>		<u>2,398,907</u>	<u>1,723,779</u>

*This statement should be read in conjunction with the notes to the performance report*

**Rongomaiwahine Iwi Trust Group**  
**Statement of Group Financial Position**  
**For the year ended 30 June 2025**

	Notes	2025 \$	2024 \$
<b>Current Assets</b>			
Bank accounts and cash	4	1,186,021	1,489,756
Accounts Receivable		299,437	235,762
Income tax receivable		36,978	-
Bond - NZ Fuel card		1,500	-
<b>Total Current Assets</b>		<u>1,523,936</u>	<u>1,725,517</u>
<b>Non current assets</b>			
Intangible Asset - Rongowahine design		2,120	2,120
Property, Plant and Equipment	5	1,071,806	999,779
Investments	7	<u>21,255,714</u>	<u>19,004,520</u>
<b>Total Non current assets</b>		<u>22,329,640</u>	<u>20,006,419</u>
<b>Total Assets</b>		23,853,576	21,731,936
<b>Current Liabilities</b>			
Creditors and Accrued Expenses	4	89,656	81,566
Employee costs payable		49,900	87,608
GST		46,056	138,796
Tax payable		-	31,865
Unused Grant with Conditions		<u>1,184,760</u>	<u>1,307,803</u>
<b>Total Current Liabilities</b>		<u>1,370,372</u>	<u>1,647,639</u>
<b>Total Net Assets</b>		<u><u>22,483,204</u></u>	<u><u>20,084,297</u></u>
<b>Represented by:</b>			
<b>Accumulated Funds</b>			
Treaty Settlement Reserve	8	21,255,714	19,004,520
Settlement	8	10	10
Accumulated surpluses (deficits)	8	<u>1,227,480</u>	<u>1,079,767</u>
<b>Total Accumulated Funds</b>		<u><u>22,483,204</u></u>	<u><u>20,084,297</u></u>

*This statement should be read in conjunction with the notes to the performance report*

**Rongomaiwahine Iwi Trust Group**  
**Statement of Group Cash Flows**  
**For the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>		
Receipts from providing goods or services	1,806,867	3,144,400
Interest, dividends and other investment receipts	7,279	13,910
GST	(50,400)	(11,640)
Payments to suppliers and employees	(2,039,597)	(2,144,349)
Donations	(3,500)	(890)
<b>Total Cash Flows from Operating Activities</b>	<u>(279,352)</u>	<u>1,001,431</u>
<b>Cash Flows from Investing and Financial</b>		
Treaty settlement funds	160,326	126,660
Payments to purchase property, plant and equipment	(184,709)	(190,499)
Payments to purchase Rongomaiwahine design symbol	-	(120)
<b>Net Cash Flows from Investing and Financial Activities</b>	<u>(24,383)</u>	<u>(63,959)</u>
<b>Net Increase (Decrease) in Cash</b>	(303,735)	937,471
Cash and cash equivalents at beginning of period	<u>1,489,756</u>	<u>552,285</u>
Cash and cash equivalents at end of period	<u>1,186,021</u>	<u>1,489,756</u>
This is represented by		
<b>Bank accounts and cash</b>	<u>1,186,021</u>	<u>1,489,756</u>

*This statement should be read in conjunction with the notes to the performance report*

**Rongomaiwahine Iwi Trust Group**  
**Notes to the Group Financial Statements**  
**For the year ended 30 June 2025**

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**1 Accounting Policies**

**Reporting Entity**

The consolidated financial statements comprise the financial results of the Rongomaiwahine Iwi Trust and the Rongomaiwahine Iwi Charitable Trust - (collectively referred to as 'the Group').

**Basis of Preparation**

The Group has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000.

**Basis of Consolidation**

The Group has applied PBE IPSAS 35 Consolidated Standards to consolidate the financial statements of the parent and its associated entity - Rongomaiwahine Iwi Charitable Trust, over which the parent has the power to govern the financial and operating policies so as to obtain benefits from their activities (defined as "group subsidiaries").

Controlled entities are those entities over which the parent has the power to govern the financial and operating activities so as to obtain benefits from their activities.

The financial statements of the subsidiary are included in the consolidated financial statements from the date that control commences until the date that control ceases.

**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**

Rongomaiwahine Iwi Charitable Trust & Subsidiaries are wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Rongomaiwahine Iwi Trust is subject to taxation. Current tax is calculated using tax rates and tax laws that have been enacted or substantively enacted by reporting date.

**Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

(i) Revenue is recognised in the period the goods and services are provided. (ii) Interest revenue is recognised as it accrues, using the effective interest rate. (iii) Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled (iv) Treaty Settlement distributions are recognised as revenue upon receipt.

**Bank Accounts and Cash**

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

**Property, Plant & Equipment**

These consist of land & buildings, leasehold improvements, motor vehicles and computer, office and plant equipment. All fixed assets are initially recorded at cost with depreciation being provided on a diminishing value or straight-line basis over the estimated economic lives of assets as follows;

Land 0%, Buildings - 2%, Computer Equipment 20% -67%, Motor vehicles 13%-30%, Office Equipment 16%-50%, Plant & Equipment 10%-50%.

## Notes to the Group Financial Statements

### For the year ended 30 June 2025

#### Investment

The Group's investment in Tātau Tātau o Te Wairoa Trust Group ('associate'), is accounted for using the equity method. An associate is an entity in which the Group has influence but is not a controlled entity.

Under the equity method, the investment in the associate is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Group's share of the surplus or deficit of the investee. The surplus or deficit of the Group includes the Group's share of the surplus or deficit of the associate. Distributions received reduce the carrying amount of the investment.

The statement of financial performance reflects the Group's share of the results of the operations of the associate.

Changes resulting from Other Comprehensive Revenue and Expenses of the associate or items recognised directly in the associate's net assets are recognised in statement of financial performance of the Group, as applicable. Unrealised gains and losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associate. Where unrealised losses are eliminated, the underlying asset is also tested for impairment losses from a group perspective. The Group determines at each reporting date whether there is any objective evidence that the investment in the associate is impaired. If this is the case, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate and its carrying value and recognises the amount in the statement of financial performance.

#### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

#### 2. Analysis of Revenue

	2025	2024
	\$	\$
<b>Revenue from providing goods or services</b>		
Property Rental Income & Reimbursements	84,389	44,389
Central Government Grants Received	1,312,286	1,617,134
Local Government Income Received	382,452	273,343
Local Charitable Trust Income	199,773	307,637
Other Revenue	14,686	26,882
Total Revenue from providing goods or services	<u>1,993,586</u>	<u>2,269,385</u>

#### 3. Analysis of Expenses

	2025	2024
	\$	\$
<b>Volunteer and employee related payments</b>		
Salaries and wages	1,153,062	1,401,476
Kiwi Saver costs	<u>28,326</u>	<u>32,078</u>
	<u>1,181,388</u>	<u>1,433,554</u>

**Notes to the Group Financial Statements**  
**For the year ended 30 June 2025**

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**3. Analysis of Expenses continued**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Costs related to providing goods or services</b>		
Assets <\$1,000	3,776	12,607
Acc Levies	2,553	1,630
Accountancy Fees	12,829	1,868
Advertising	2,661	1,778
Audit fees	17,500	18,600
Bank Fees	265	248
Cleaning	0	164
Computer Expenses	0	72
Covid Resources	0	603
Depreciation	112,432	120,117
Doubtful debts	0	12,601
Consultancy	101,182	161,938
Freight & Courier	0	367
Insurance	38,208	43,888
Light, Power, Heating	13,836	2,112
Membership & Licence Registration Fees	3,000	5,741
Motor Vehicle Expenses	66,112	70,671
Office Expenses	18,033	10,101
Pest Eradication Equipment	3,910	11,286
Policy & Procedure Management	998	998
Printing & Stationery	4,029	5,651
Protective Clothing & Safety	221	5,586
Project Resources	170,714	64,271
Rent & Related Property Expenditure	18,843	19,652
Repairs and Maintenance	52,730	6,790
Resilience (emergency response)	37,245	0
Sponsorship	600	3,035
Subscriptions & Software	21,945	18,674
Telephone & Internet	13,487	17,061
Training & Staff Expenses	1,721	14,401
Travel - National	13,350	8,565
Uniforms	10,379	21,647
Water monitor	2,414	5,510
<b>Total</b>	<b>744,970</b>	<b>668,231</b>
	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Other expenses</b>		
Election Costs	0	13,612
Governance costs	6,140	0
Investment Analysis Expenses	0	1,000
Legal fees	6,430	78,056
Meeting / Hui Costs	67,989	51,792
Penalties IRD	3,061	1,243
	<b>83,620</b>	<b>145,703</b>

**Notes to the Group Financial Statements**  
**For the year ended 30 June 2025**

**4. Analysis assets and liabilities**

**Analysis of Assets**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Bank accounts and cash</b>		
Rongomaiwahine Iwi Trust (BNZ)	215,829	578,831
Rongomaiwahine Iwi Charitable Trust (WPT)	969,997	910,731
Te Hauora o te Wheke-A-Nuku (WPT)	16	16
Cash held	179	179
Total Bank accounts and cash	<u>1,186,021</u>	<u>1,489,756</u>

**Analysis of Liabilities**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Creditors and accrued expenses</b>		
Trade Accounts Payable	76,798	46,522
Credit cards	2,250	9,953
Accrued Expenses	10,608	25,091
Total Creditors and accrued expenses	<u>89,656</u>	<u>81,566</u>

**5. Fixed Assets**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Land &amp; Buildings</b>		
Cost	\$ 857,988	\$ 749,515
Accumulated Depn	<u>\$ 75,504</u>	<u>\$ 50,396</u>
Total Land & Buildings	<u>\$ 782,484</u>	<u>\$ 699,119</u>
<b>Leasehold Improvements</b>		
Cost	\$ 8,393	\$ 8,393
Accumulated Depn	<u>\$ 6,539</u>	<u>\$ 6,333</u>
Total Leasehold Improvements	<u>\$ 1,854</u>	<u>\$ 2,060</u>
<b>Motor Vehicles</b>		
Cost	\$ 339,554	\$ 330,820
Accumulated Depn	<u>\$ 176,454</u>	<u>\$ 133,490</u>
Total Motor Vehicles	<u>\$ 163,101</u>	<u>\$ 197,330</u>
<b>Computer Equipment</b>		
Cost	\$ 164,807	\$ 150,537
Accumulated Depn	<u>\$ 124,874</u>	<u>\$ 91,341</u>
Total Computer Equipment	<u>\$ 39,933</u>	<u>\$ 59,196</u>
<b>Office Equipment</b>		
Cost	\$ 38,756	\$ 38,756
Accumulated Depn	<u>\$ 23,049</u>	<u>\$ 17,922</u>
Total Office Equipment	<u>\$ 15,707</u>	<u>\$ 20,834</u>
<b>Plant &amp; Equipment</b>		
Cost	\$ 91,361	\$ 37,971
Accumulated Depn	<u>\$ 22,634</u>	<u>\$ 16,730</u>
Total Plant & Equipment	<u>\$ 68,727</u>	<u>\$ 21,241</u>
<b>Total Fixed Assets</b>	<u><b>\$ 1,071,806</b></u>	<u><b>\$ 999,779</b></u>

## Notes to the Group Financial Statements

### For the year ended 30 June 2025

#### 6. Taxation

	2025	2024
	\$	\$
Operating (Deficit) Surplus Before Tax	147,713	161,556
Adjustments for Permanent Differences		
Other tax differences	(197,805)	(120,796)
	(50,092)	40,760
Less exemptions Treaty settlement proceeds		
Adjusted Net Surplus Before Tax	(50,092)	40,760
	-	-
Losses carried forward	-	-
Taxable surplus (Losses carried forward)	(50,092)	-
	-	40,760
Taxable Income	-	40,760
Tax Expense @ 33c	-	11,960
	-	11,960
<b>Tax payable (refundable)</b>	<b>\$</b>	<b>\$</b>
Opening balance	31,865	33
Tax expense	-	11,960
Prior period adjustment	-	19,938
Net tax paid (received)	(68,843)	(66)
Closing balance	(36,978)	31,865

Other tax differences relate to the non-deductible revenue and expenditure relating to the Rongomaiwahine Iwi Charitable Trust.

The Rongomaiwahine Iwi Group has no New Zealand domiciled entity tax losses to offset against future taxable income and is subject to IRD approval. (2024: nil)

#### 7. Investments

Rongomaiwahine Iwi Trust is a beneficial member of the Tātau Tātau o Te Wairoa Trust Group whose purpose is to receive, hold, manage, administer and distribute assets on behalf of all the members of the iwi and Hapu of Te Wairoa in accordance with a trust deed dated 26 November 2016.

Rongomaiwahine Iwi Trust held 14,285,714 (2024: 14,285,714) units in Tātau Tātau o Te Wairoa Trust at a value of \$21,255,714 for the year ended 30 June 2025. (2024: \$19,004,520), a net increase of \$2,251,194.

These units were allocated to Rongomaiwahine Iwi Trust as part of the Treaty Settlement process that occurred during 2019 when the initial settlement amount of \$14,285,714 was invested.



**Notes to the Group Financial Statements**  
**For the year ended 30 June 2025**

**8. Accumulated Funds**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Treaty Settlement Reserve</b>		
Opening balance	19,004,520	17,430,337
Other equity income	<u>2,251,194</u>	<u>1,574,183</u>
Closing balance	<u>21,255,714</u>	<u>19,004,520</u>
 Settlement	 10	 10
 <b>Accumulated Surpluses (Deficits)</b>		
Opening Balance Surplus (Deficit)	1,079,767	930,171
Accumulated surpluses/(deficits)	<u>147,713</u>	<u>149,596</u>
<b>Total Accumulated Surpluses/(Deficits)</b>	<u>1,227,480</u>	<u>1,079,767</u>
 <b>Total Funds and Reserves</b>	 <u>22,483,204</u>	 <u>20,084,287</u>

**9. Prior Period Adjustment**

It has been discovered by RIT that during the 2024 accounting period, its Xero accounting system did not record a number of credit card transactions to the amount of \$9,578, caused by a broken link between xero and the bank and GST was incorrectly calculated and understated by \$77,816.

As a consequence, prior year adjustments have been made to the financial results reported in the financial statements for the year ended 2024, resulting in (i) expenses being increased by \$9,578 (ii) other revenue being reduced by \$77,816 and (iii) the reported surplus of reducing from \$248,950 to \$161,556.

**10. Commitments**

There are no commitments as at 30 June 2025 (Last year - nil).

**11. Contingent Liabilities and Guarantees**

There were no contingent liabilities at 30 June 2025. (2024: nil)

**12. Goods or Services Provided to the Entity in Kind**

There were no Goods or Services provided to the Trust 'in kind' in the year to 30 June 2025 (Last year – nil)

**13. Related Parties**

There were no transactions involving related parties in the financial year to 30 June 2025 (Last year –nil).

**14. 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 (Last year – nil).

**15. Ability to Continue Operating – Going Concern**

The Trustees believe that it is appropriate to prepare the financial statements on a going concern basis as they have considered forecast information relating to the operating profitability and cash flow requirements for the Group for the coming year and are satisfied that there will be sufficient cash flow generated from operating activities to meet the cash flow requirements of the Group.

## **INDEPENDENT AUDITOR'S REPORT**

### **To Rongomaiwahine Iwi Trust**

### **Report on the Consolidated Performance Report**

#### **Opinion**

We have audited the consolidated performance report of Rongomaiwahine Iwi Trust and its subsidiary (together, the "Group") which comprises the consolidated entity information, the consolidated statement of service performance, the consolidated statement of financial performance and consolidated statement of cash flows for the year ended 30 June 2025, the consolidated statement of financial position as at 30 June 2025, and the consolidated statement of accounting policies and other explanatory information.

In our opinion:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the consolidated statement of service performance are suitable;
- (b) the accompanying consolidated performance report presents fairly, in all material respects:
  - the consolidated entity information for the year then ended;
  - the consolidated service performance for the year then ended; and
  - the consolidated financial position of the Group as at 30 June 2025, and of its consolidated financial performance and consolidated cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Performance Report section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Rongomaiwahine Iwi Trust and its subsidiary.

### **Responsibilities of the Trustees for the Consolidated Performance Report**

The Trustees are responsible for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the consolidated statement of service performance;

- (b) the preparation and fair presentation of the consolidated performance report on behalf of the Group which comprises:
- the consolidated entity information;
  - the consolidated statement of service performance; and
  - the consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of cash flows, consolidated statement of accounting policies and consolidated notes to the performance report
- in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- (c) such internal control as the Trustees determine is necessary to enable the preparation of the consolidated performance report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated performance report, the Trustees are responsible on behalf of the Group for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Consolidated Performance Report**

Our objectives are to obtain reasonable assurance about whether the consolidated performance report is 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 conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this consolidated performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, 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.
- 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'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 performance report 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 entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

*Crowe & Associates.*

Chartered Accountants  
Lower Hutt

21 November 2025