



**TE MATAPIHI**  
HE TIROHANGA MŌ TE IWI TRUST

**NATIONAL PEAK BODY  
SUPPORTING MĀORI HOUSING OUTCOMES**

**Pūrongo ā tau**

**Annual Report 2020 - 2021**





**TE MATAPIHI**  
HE TIROHANGA MO TE IWI TRUST

# He mihi

He korōria ki Te Atua  
He maungārongo ki te whenua  
He whakaaro pai ki ngā tāngata katoa  
He whakahōnore ki te taonga  
Rire, rire, hau  
Pai mārire

Ko ngā rārangi maunga, tū te ao, tū te pō  
Ko ngā rārangi tāngata, whakangaro  
Nō reira e ngā mate o te tau, o te wiki, o te  
mārama

Haere koutou, haere koutou, moe mai rā  
Rātou ki a rātou  
Tātou te hunga ora ki a tātou

Nō reira e te tī, e te tā  
E ngā kāinga huhua puta noa te motu  
Ānei te reo mōkai a Te Matapihi  
E mihi whakaiti kau ana.  
Tēnā koutou, tēnā koutou  
Mauri ora ki te whai ao!

# Kia para ai te huarahi ki te ūkaipō



## Forging Māori housing pathways



# Ngā Hua ō Roto

## Contents

*He mihi*

Nā Te Pae Whakamana   Chairperson’s Report.....	6
Te Kaupapa ō Te Matapihi   About Us.....	8
Hei Kaupapa   Our Vision & Mission.....	9
Ngā Whāinga Matua   Our Key Objectives.....	10
Ngā Hunga e Whakaaronui nei e Mātou   Our Key Relationships.....	11
Whāriki Mahi   Annual Work Programme.....	12
Nā Te Kaiwhakahere Matua   General Manager’s Report.....	14
Ngā Mana Whakahaere   Our Executive Board.....	24
Ngā Kaimahi   Our Staff.....	27
Ngā Rīpoata Pēna Pūtea   Performance Report.....	29



Ali Hamilin-Paenga

*Tēnā rā koutou, e ngā maunga whakahī, e ngā wai whakaika, i runga i tā tātau whai kia puta he hua ki a Ngāi Māori i ēnei mahi, e eke ai te kōrero, whatu ngarongaro he tangata, toitū he kāinga.*

Te Matapihi has been able to influence change and shift perspectives across all aspects of housing.

We continue to provide resources that pave the way to nurture collaborative relationships with Iwi, Māori providers and key government agencies. This permits us to deliver and invest in Māori led solutions meeting the long-term needs of individuals, families, whānau and communities alike.

The immense needs arising from the pandemic have validated the authenticity of the Board's strategic direction and our organisational principles. These fundamental values have led the way to working in partnership with whānau enabling us to underpin emerging themes and common challenges that our most exposed communities have faced during and beyond the lockdown period. Our commitment to regaining Rangatiratanga has given us a glimpse of how whānau can thrive during adversity and remain resilient.

The pandemic has highlighted the extent of housing and well-being poverty experienced by our people; the initiatives undertaken by Te Matapihi over the last 12 months have been imperative in allowing Māori aspirations to prosper in the present environment. Many of our strategic outcomes have been achieved through the advocacy of Te Matapihi and this has had a positive impact on the wider sector.

In the context of Covid-19 we are always looking at adapting our direction and over the next 6 months our focuses and experience will lead and guide us towards a pathway to progress the inadequate representation of

Māori within existing policies and resourcing. Fluid strategies will allow us to construct housing responses to strengthen the Māori housing sector by ensuring a whānau-centred approach prospers through the advancement of policies that recognise the importance of Mana Motuhake.

We will continue to navigate the sector with optimism and our continued commitment to advocate for Māori across all housing priority areas is robust and strong. We remain relentless in our support for whānau, hapū and iwi—delivering sustainable and effective housing solutions for immediate and future generations. This notion will provide a crucial turning point in improving the wellbeing of our people that honours the authentic connection and representation of Māori in the housing space.

E rau rangatira mā, me kōkiri whakamua tātou! Heoi anō, e kore rā e mutu i nga mihi.

A handwritten signature in black ink, appearing to read 'Ali Hamlin-Pāenga', written in a cursive style.

Ali Hamlin-Pāenga  
Chairperson (Interim)

# Te Kaupapa ō Te Matapihi

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## About Us

Te Matapihi arose from a 'call to action' at the inaugural National Māori Housing Conference held in Rotorua in March 2010. The purpose of the conference was to develop strategies for advocating for Māori housing outcomes to central and local government.

Following the conference, it was agreed that a trust would be set up. The name 'Te Matapihi he Tirohanga mō te Iwi' was adopted- 'a window offering vision for the people'.

Te Matapihi was established as a charitable trust in 2011, in order to:

- Advocate for Māori housing outcomes at a national level.
- Offer an independent voice for the Māori housing sector.
- Assist in Māori housing policy development at central and local government levels.
- Support the growth of the sector by providing advice, facilitating collaboration, and sharing high quality resources and information.

Te Matapihi was officially launched as the national peak body for Māori housing at the watershed 2012 National Māori Housing Conference in Waitangi.

Te Matapihi is the independent, national voice on Māori housing, bringing together the diverse views and experiences of Māori across the housing continuum.

### Moemoeā | Our Vision

#### He mana kāinga, he kāinga ora - Thriving Māori whānau

Thriving whānau are at the heart of our vision, and we understand that a thriving home, he kāinga ora, is essential to achieving and maintaining whānau wellbeing.

'Mana kāinga' is about whānau having the power to choose, influence and create their home environment.

### Pūmanawa | Our Mission

#### Kia para ai te huarahi ki te ūkaipō - Forging Māori housing pathways

Our mission emphasises the cultural and spiritual aspect of Māori housing initiatives. For us to thrive as Māori, we must be able to connect to our pito, our whenua.

Though it may not be possible for us all to live close to our ancestral lands, being able to connect to our ūkaipō is still fundamental to our wellbeing and sense of belonging as Māori.

The whakatauki, "Ka mate kāinga tahi, ka ora kāinga rua" (when the first home languishes, the second home endures) reminds us of the importance of home to whānau resilience, wherever that home may be.

# Ngā Whāinga Matua

## Our Key Objectives

### WHAKATUPU

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#### GROW

There is an increasing delivery of quality housing solutions by Māori, for Māori

### MAHI TAHI

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#### COLLABORATE

Collective action within the Māori housing sector creates positive impact for whānau

### MĀNGAI

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#### VOICE

Te Matapihi provides a trusted national voice on Māori housing, influencing positive system change

# Ngā Hunga e Whakaaronui nei e Mātou

## Our Key Relationships

Te Matapihi promotes the wellbeing of Māori through improved housing outcomes. Broadly speaking then, our key relationships are with Māori whānau and collectives who have housing needs and aspirations. In promoting Māori housing outcomes, we endeavour to work with the 'Māori housing sector', which can be seen to be made up of:

- Whānau
- Māori collective landowners (Ahu Whenua Trusts etc.)
- Hapū and Iwi
- Iwi Chairs Forum
- Marae
- Māori service providers and community housing providers
- Te Tumu Kāinga
- Māori involved in the housing sector (including building industry and other related professions)

We also maintain relationships with the wider housing sector, including:

Public sector:

- Government ministers, including the Minister of Māori Development, the Minister of Housing and Urban Development and others
- Māori Land Court
- Local Government
- Government agencies and subsidiaries, including Te Puni Kōkiri, Ministry of Housing and Urban Development, Ministry of Social Development, Kāinga Ora and others

Wider housing sector:

- Community Housing Aotearoa
- Community Housing Providers
- Research providers
- Building and construction industry
- Finance sector

# Whāriki Mahi

## Strategic Work Programme

Our strategic work programme flows from the Te Matapihi Strategic Plan 2019 - 2024. It seeks to address the Māori housing continuum which in addition to the main threads of the conventional housing continuum, explicitly recognises papakāinga and iwi housing.

Our work programme is comprised of six key workstreams with our key objectives interwoven throughout.

## CHP / Affordable Rental Workstream

- Māori CHP Relationship Development Plan
- Wānanga with Aspiring & Existing Māori CHPs
- Māori CHP Registration, Support & Growth Plan
- CHRA-led Application Process Review

## Affordable Home Ownership Workstream

- PHO Scheme Design Process
- Proactive Provider Engagement / Connection with PHO Scheme
- PHO Scheme Iwi Māori Pathway Implementation Support
- Iwi Māori PHO Provider Support Process

## Homelessness Workstream

- Arohanui ki te Tangata Relationship & Work Programme
- Māori Providers Relationship Development Plan
- CHA Partnership & Shared Work Programme
- Māori Providers Wānanga, Training & Development Programme
- Kaupapa Māori Practice Guidance Research Project
- Engagement with People with Lived Experience Exploration Process
- Ahunga Māori Data & Evidence Workstream
- Support Implementation of MAIHI & Homelessness Action Plan
- Rangatahi Strategy

# Iwi, Papakāinga & Māori Housing Workstream

- Support & Advice Plan
- Access to Finance for Housing on Māori Land Plan
- Iwi Chairs Forum Relationship Plan
- MOKO Research Project
- Removing Regulatory Barriers / RMA Reform

# Governance & Operations Workstream

- Key Agency Relationships Plan
- Ministerial Engagement Plan
- CHA Relationship Plan
- Trust Deed Review & Charitable Registration
- Executive Board Plan
- Communication Plan
- Team Plan
- Philanthropic Funding Strategy
- Budget, Policies, Systems & Reporting Plan
- Membership Restructure Process

# Cross-sectoral Workstream

- MAIHI Whare Wānanga Plan
- He Whare Āhuru Review
- Māori Housing Action Plan
- Māori Housing Curriculum - Mana Kāinga
- Input to the GPS on Housing & Urban Development Process
- WAI2750 Kaupapa Inquiry Process
- National & Regional Māori Housing Needs Research Business Case
- Case Studies Project
- Supply Pipeline Project
- Māori Housing Sector Investment Strategy
- Māori Housing Authority Exploration Process

## General Manager's Report



Wayne Knox

*Ko tā Tāwhiao, “Ahakoa te kotahi mano, rima rau, rima tekau. Ko Te Tekau Mā Rua, ko ahau kei roto, ko Te Atua tōku piringa, ka puta, ka ora”.*

The past twelve months, and likely the next, will be remembered for the impacts of COVID-19 and its constant companion, lockdown. These impacts are evident in relation to housing outcomes for Māori, especially for the most vulnerable.

And despite concerted efforts of providers and increased investment by government, emergency and social housing continue to burst at the seams, leaving too many of our whānau without adequate or affordable housing. Yet amid the fear and uncertainty, the response of our people has been ever guided by the tikanga of our tūpuna and the overarching impetus to manaaki tāngata.

At the end of 2020, founding trustee and inaugural chair of Te Matapihi, Rau Hoskins, stood down as our chair. I acknowledge Rau for his vision and leadership, and for stewarding the kaupapa of Te Matapihi to where we are today. Rau has ever been an articulate, incisive, and strategic commentator on Māori housing issues, and we are grateful to retain his knowledge and expertise as a trustee. Rito Tapuke took over the role of chair but has since had to resign, having recently taken up a senior role in the Department of Prime Minister and Cabinet. Deputy Chair, Ali Hamlin-Paenga has ably taken up the reigns in the interim.



These themes were reiterated in our January 2021 Briefing to Incoming Ministers, which called for “More Māori Houses”. In other words:

- More housing developments led and built by Māori
- More whānau supported by Māori into appropriate housing; and
- More houses owned by Māori.

Our briefing, which contained over thirty recommendations across the housing continuum and reiterated the resolutions of the MAIHI Whare Wānanga, was well received by housing ministers and officials.

In February, we hosted a wānanga in conjunction with the Ngā Wai a Te Tūi research institute to design the framework for our Mana Kāinga – Māori housing leadership programme, with the support of a small rōpū of Māori housing luminaries from across the motu. This initiative, led by Tammy Tauroa, has been supported via the Ministry of Business, Innovation and Employment Te Puna Hihiko – Vision Matauranga Fund. We are poised to begin implementation of this new programme later in 2021.



The biennial National Māori Housing Conference went ahead in February, after being delayed due to Covid, and narrowly missing lockdown in Auckland which followed soon after. The conference was well attended and showcased much of the good

work happening both in Heretaunga and the wider rohe, as well as nationally. Te Matapihi were pleased to host our own breakfast at the conference, where we had the opportunity to share some of our mahi. Although our keynote speaker, Dame Tariana Turia, was unable to make the conference, her address was delivered on her behalf by her niece and the conference MC, Pirihiira Cribb.

*Excerpts from Dame Tariana's keynote address, National Māori Housing Conference 2021:*

*"The desire in He Whare Āhuru (Māori Housing Strategy 2014) was to focus on tino rangatiratanga- providing pathways from inter-generational dependence to independence, and ensuring that iwi, hapū and whānau acquire warm, safe and dry housing to flourish in their community wherever that might be. They were noble goals. But I have not yet seen any robust evaluation or analysis which gives you a clear assessment from which to judge whether the ideals of He Whare Āhuru have been realised. Have we improved Māori housing equity in both the private market and state provision of housing? What difference has He Whare Āhuru made to address the housing crisis?"*

*"...one of the major issues that has emerged out of WAI 2750 - the Kaupapa inquiry into claims concerning Housing Policy and Services - is to really examine the edge of our housing continuum that is marked by housing deprivation, emergency housing, homelessness. We need to know what is it that we can do to create housing equity for Māori; what will make the change? According to the 85 claimant groups in the inquiry homelessness is a complete loss and bereftness of: physical connection; spiritual connection; cultural connection and emotional connection. Māori homelessness is much more than a structure or dwelling, it is also about connection and relationships; a sense of belonging; the capability and capacity to achieve and sustain an enduring state of whānau ora, tu mana Motuhake..."*

*"We have to be brave and bold enough; to ask the questions. Who is being excluded, deprived, marginalised by current housing policy? Can we hand on heart, say that all our whānau have access to appropriate housing options, and to the housing support and resources they need? Do we have enough capacity and capability in the Māori housing workforce to meet the range of needs our whānau have? How are we achieving change through collaboration, through expert advocacy, through leadership; if not, why not? We have to do the very best we can to ask the questions; to create solutions and to explore every option possible until we have achieved mana kāinga' - whānau having the power to choose, influence and create their home environment."*

In February Te Matapihi also welcomed two new trustees onto our board - Ali Hamlin-Paenga, CEO of Kahungunu Whānau Services in Pōneke, and Jordon Harris, Housing First Team Leader for Te Taumata o Ngāti Whakaue Iho Ake Trust in Rotorua. Jordon and Ali bring a wealth of experience in supporting vulnerable whānau. As members of Arohanui Ki Te Tangata (the national collective of Māori Housing First providers) they have a critical role in both affirming the relationship between Arohanui Ki Te Tangata and Te Matapihi, and bringing the voices and experiences of Māori providers supporting homeless whānau to the table.

In 2020, Te Matapihi were commissioned by Te Tūāpapa Kura Kāinga (Ministry of Housing and Urban Development) on the role of providing homelessness sector services in partnership with Community Housing Aotearoa. Arohanui Ki Te Tangata has been pivotal in ensuring Te Matapihi are effective and relevant in this mahi. It has been a privilege to be a part of this collective, which continues to grow from strength to strength. Its original membership has since been bolstered by the Taitokerau Housing First collective, made up of He Korowai Trust, Te Hauora o Ngāpuhi, Te Rūnanga o Whaingaroa and Te Hauora o Ngāti Hine (founding members). Arohanui Ki Te Tangata provide opportunities for members to share knowledge and experience and have a critical role in influencing policy and strategy. One of their current priorities, in line with the 'review and reset' prerogative of the MAIHI framework, is to create a tangata whenua led response to homelessness, to replace models such as transitional housing or Housing First, which have not been co-designed with Māori.

March signalled the commencement of the Waitangi Tribunal Kaupapa Inquiry hearings into housing policy and services – WAI 2750. The hearings in March and May were hosted at Te Puea Memorial Marae, whose response to homelessness beginning in 2016 drew national attention to the housing crisis in Tāmaki Makaurau. The first stage of hearings focussed on Māori homelessness, and the Tribunal heard harrowing accounts from representatives of whānau, hapū, iwi and Māori providers highlighting systemic failures contributing to the housing and related stress suffered by so many. Hearings continued in June with evidence provided by government officials, and subsequent phases of the inquiry will go ahead in 2022.

May saw the announcement by the government in Budget 2021 of major new investment in Māori housing. \$380m will be invested via the 'Whai Kāinga, Whai Oranga' programme to be delivered jointly by Te Tūāpapa Kura Kāinga and Te Puni Kōkiri, with an emphasis on new housing supply. An additional \$350m will be invested via a ring-fenced Māori housing infrastructure fund. Together this represents the most significant investment in Māori housing for decades. I acknowledge the advocacy of the Iwi Chairs Forum symposia leading up to this announcement, the MAIHI Whare Wānanga, of the Māori caucus, the Associate Minister of Housing (Māori) Hon Peeni Henare, and Kararaina Calcott-Cribb.

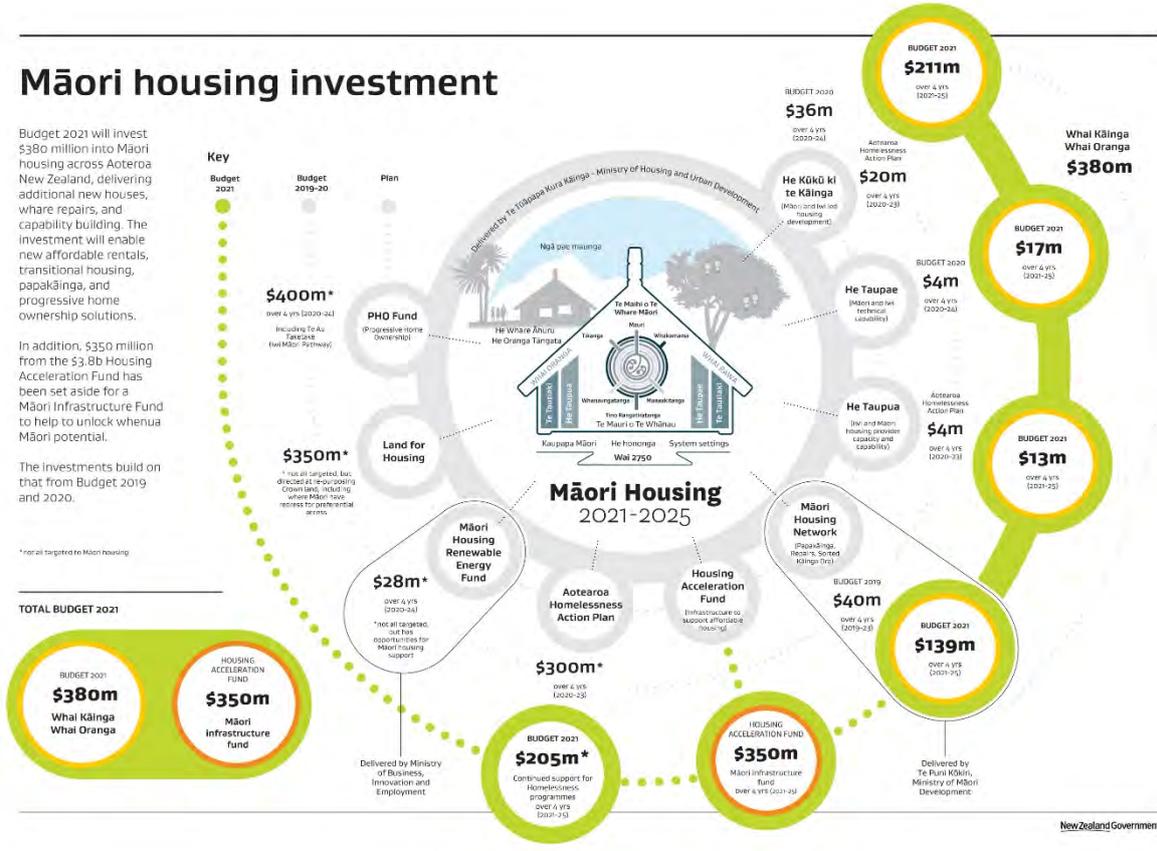
# Māori housing investment

Budget 2021 will invest \$380 million into Māori housing across Aotearoa New Zealand, delivering additional new houses, whare repairs, and capability building. The investment will enable new affordable rentals, transitional housing, papakāinga, and progressive home ownership solutions.

In addition, \$350 million from the \$3.8b Housing Acceleration Fund has been set aside for a Māori Infrastructure Fund to help to unlock whenua Māori potential.

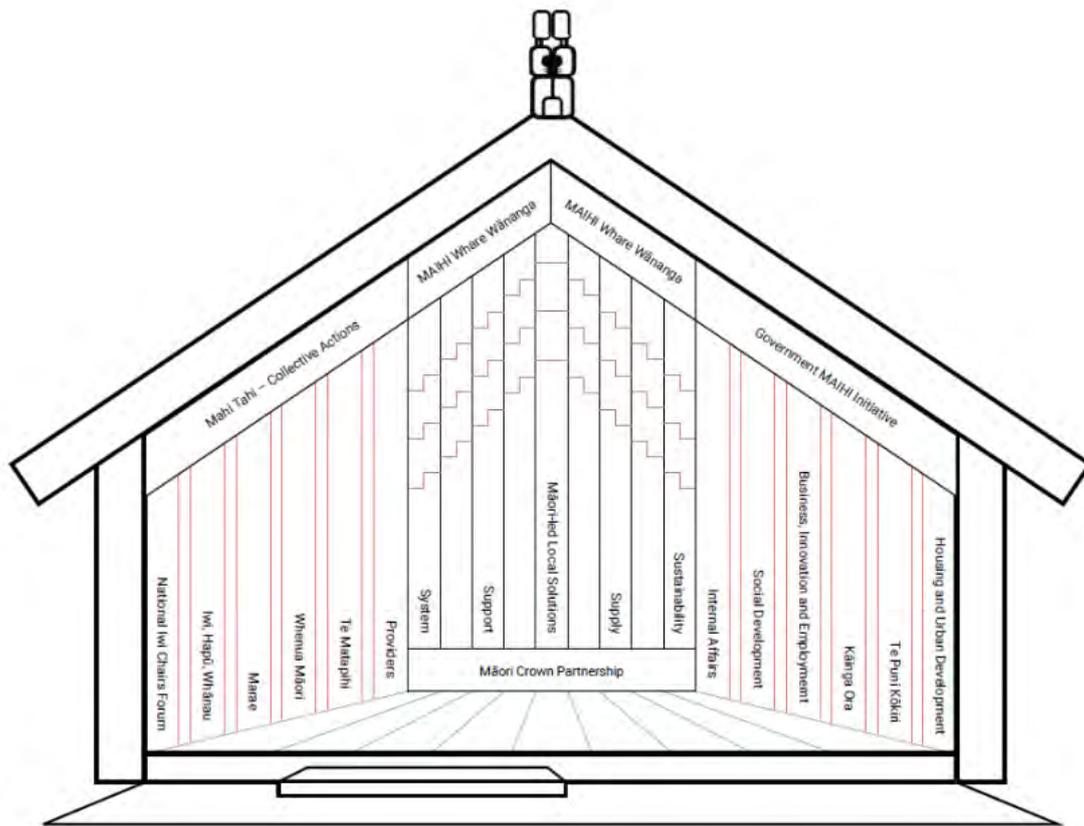
The investments build on that from Budget 2019 and 2020.

\*Not all targeted to Māori housing



That same month Te Matapihi was also invited by Te Tūāpapa Kura Kāinga to partner with themselves and Te Puni Kōkiri in the development of the new Māori housing strategy. Te Matapihi had previously advocated for the previous strategy, 'He Whare Ahuru, He Oranga Tangata' (2014) to be reviewed, and for monitoring and evaluation, implementation, and investment frameworks to be developed to give effect to the strategy. The timeframes were very short for the delivery of the new strategy, and an intensive period of in-person and online engagement culminated with the second MAIHI Whare Wānanga in July. The new strategy, MAIHI Ka Ora, builds on from He Whare Ahuru, and 'builds into' the MAIHI framework for action. I was humbled to be a part of the process of developing the new strategy and endeavoured to give voice to the many aspirations expressed by our people during engagement and over the years that I have been a part of Te Matapihi. I also acknowledge all those who contributed to the development of He Whare Ahuru, which laid the foundation for the new strategy, and those who supported the new strategy.

*'Building into the MAIHI Whare' – From the MAIHI Ka Ora Māori Housing Strategy (2021)*



Kāinga Ora has also developed its own Māori Strategy over the past year, and representatives of our board and I, alongside a diverse rōpū of Iwi, Hapū and Māori housing experts, were able to be a part of the wānanga discussions that informed and shaped the strategy. With over a third of Kāinga Ora tenants around 50% of those on the waiting list identifying as Māori, this strategy is yet another critical lever within a housing system that must do better to meet the needs of our whānau.

In June, Te Matapihi held our first wānanga for Māori rōpū interested in registering as community housing providers (CHP). The wānanga was hosted at Mataatua Marae in Mangere and was sponsored by Auckland Council. Over 50 people from Tāmaki and Te Taitokerau attended, and received kōrero from the Community Housing Regulatory Authority, existing Kaupapa Māori CHPs, Kāhui Tū Kaha and Kahungunu Whānau Services, as well as from Te Tūāpapa Kura Kāinga and Auckland Council. We are grateful to all those that supported this wānanga and are pleased that Auckland Council has agreed to sponsor us to support some of the Tāmaki based rōpū through the registration process.

CHP performance standard templates have also been developed by our Rental and Affordable Housing lead, Jen Deben. These templates provide a huge help to those that have committed to the somewhat arduous process of CHP registration and have proved to be a popular resource.



Also in June, we welcomed the newest member of the Te Matapihi team, Tommy Kemp (Ngāti Porou ki Harataunga me Ngāti Whātua), who now leads our Papakāinga Housing workstream. Tommy joined us from the Independent Māori Statutory Board, where he led their housing portfolio. He brings with him an abundance of central government experience, having been an advisor to Dame Tariana Turia, and worked within Housing New Zealand Corporation.

We also farewelled the long-time CEO of Community Housing Aotearoa, Scott Figenshow. It has been my pleasure to work alongside Scott over the past couple of years to bring our organisations closer together, particularly in our shared work in delivering support services to the homelessness sector. Though there are tensions between the Māori housing sector and the wider housing sector, through a willingness to partner we have found there is much we can learn from each other and share. Thank you, Scott, for the courageous leadership you have offered in the housing sector at a national level. And welcome to Vic Crockford who now takes up the mantle of leadership for CHA. I look forward to our ongoing partnership with CHA to ensure that all people in Aotearoa are well housed.

This year, having achieved charitable trust status, Te Matapihi have begun to implement our philanthropic funding strategy. I want to thank the Todd Foundation for their generous support, which has afforded us much needed additional capacity to advance projects such as 'Kia Hua Te Whare Māori', resources celebrating Māori housing success, and to contribute to initiatives such as MAIHI Ka Ora more effectively. We were also successful in receiving Lotteries funding to advance a Māori housing sectoral investment strategy, which we will develop in conjunction with the sector in the new financial year.

As I look back at the year and our ambitious work programme, I am proud of what our small but dedicated team have achieved. There is much yet to do, but we don't do it alone. Te Matapihi are but servants of Iwi, Hapū, Marae and Māori housing providers who work tirelessly to house our whānau and support them to have a better quality of life. And as part of a housing ecosystem alongside committed public servants from Te Tūāpapa Kura Kāinga, Te Puni Kōkiri, Kāinga Ora, the Ministry of Social Development and other agencies, we will continue to do our bit to improve housing outcomes for our people.

Mā mangu, mā whero e oti ai te mahi.

Pai mārire,



Wayne Knox,  
General Manager

He mana kāinga, he kāinga ora

# Thriving Māori whānau



## Our Executive Board

The Te Matapihi executive board consists of up to nine members, with one position reserved for kaumātua. The term is for three years and trustees are eligible for reappointment. Trustees are appointed on the basis of skill and expertise relevant to the objectives of Te Matapihi.



**Basil (Rito) Tapuke - Chairperson**  
(Te Atiawa, Ngāti Mutunga,  
Ngāti Tama, Taranaki, Ngāti Paoa)

Basil is the former chair of Te Tumu Kāinga, a nationally focussed community housing provider established to support Māori housing aspirations. He was also general manager with Te Tumu Paeroa, in which capacity he oversaw the management of almost 2,000 trusts and agencies administered by the Māori Trustee.



**Ali Hamlin-Paenga - Deputy Chairperson**  
(Te Aitanga ā Mahaki, Ngāti Kahungunu)

Ali remains connected to the aspirations of whānau and the wider community through mobilising teams and processes that support achieving best outcomes for those who aspire to reconnect to their hapū and iwi and strive for self-dependence in addition to providing an opportunity towards home ownership. Ali has been actively involved in contributing to ending homelessness by being involved in successful collective impact programmes that respond to the impact of cultural homelessness.



**Leisa Nathan - Treasurer**  
(Ngāti Whātua, Ngāpuhi, Ngāti Kahu,  
Ngāti Raukawa)

Leisa has been a facilitator of both financial literacy and home ownership education assisting first home buyers. She is the previous chairperson of an Iwi Health Provider that provides social housing services. Leisa previously project managed the repairs and rebuild of homes damaged in the Christchurch earthquake. She is involved in Māori housing research, as well as property investing and property trading activities.



Fred Sadler. - Kaumātua  
(Ngāpuhi)

Matua Fred has 38 years of experience in the residential and commercial building sector, including construction management and project management. He is actively involved with iwi and hapū based housing initiatives in Te Tai Tokerau.



Rau Hoskins - Trustee  
(Ngāpuhi)

Rau is a practising architect and also lectures in architecture. He has experience in papakāinga and Māori community design projects and leading Māori housing research projects. He has also been a ministerial advisor on housing issues, including social housing reform. Rau has been the chair of Te Matapihi since its inception.



Anne Huriwai - Trustee  
(Ngāti Porou)

Anne has 30 years of experience in whānau and hapū development and currently leads the housing portfolio for Te Rūnanganui o Ngāti Porou. She was a founding member of Community Housing Aotearoa and has represented Te Rūnanganui o Ngāti Porou on various groups, including the Iwi Chairs Forum Housing Technical group, the Maori Housing Advisory Group that developed He Whare Āhuru He Ōranga Tangata and other ministerial advisory groups.



**Paora Sheeran - Trustee**  
(Ngāti Kahungunu, Ngāti Pahauwera)

Paora has eight years of experience working within the Māori Land Court. For over five years he has been active in the papakāinga space assisting whānau and land trusts to develop affordable housing on their ancestral lands. He has successfully project managed a number of papakāinga projects throughout the Hawkes Bay region and nationally.



**Paul White - Trustee**  
(Te Rarawa)

Paul has 30 years of experience in housing and Maori development. He is a qualified architect and was responsible for piloting papakāinga housing in Te Tai Tokerau in the 1980s. He was previously a regional manager for Housing Corporation and was a Housing New Zealand board member for seven years. Paul has been a ministerial advisor on Māori housing issues and has extensive governance experience with a range of entities.



**Jordon Harris - Trustee**  
(Ngāpuhi)

Jordon leads the Mangatakitahi iwi-led Housing First programme under the wing of Ngāti Whakaue. He has lived experience of homelessness, which strengthens him in his work alongside those who have been marginalised and have high and complex needs.

As an advocate, leader and kaimahi o muri, he sees the potential for collaboration to house the chronic homeless and support whānau who need a home.

# Ngā Kaimahi

## Our Staff



Wayne Knox - General Manager  
(Waikato)



Justine Pepene-Hohaia - Lead, Reporting & Performance  
(Ngāpuhi-nui-tonu)



Ani Hohaia - Secretariat  
(Ngāpuhi-nui-tonu)



Nazarene Mihaere - Projects Advisor  
(Ngāti Tūwharetoa, Ngāti Maniapoto)



Jen Deben - Lead, Rental & Affordable Housing  
(Te Atihaunui ā Pāpārangī)



Tyrone Raumati - Lead, Homelessness Sector  
(Ngāti Whātua, Waikato)



Tommy Kemp - Lead, Māori Housing  
(Ngāti Porou ki Harataunga, Ngāti Whātua)



# TE MATAPIHI

HE TIROHANGA MŌ TE IWI TRUST

# Ngā Rīpoata Pēna Pūtea

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## Performance Report

Te Matapihi he Tirohanga mō te Iwi Trust  
For the year ended 30 June 2021

Prepared by The Bookish Tax Tart



## Entity Information

### Te Matapihi he Tirohanga mō te Iwi Trust For the year ended 30 June 2021

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

#### Legal Name of Entity

Te Matapihi he Tirohanga mō te Iwi Trust

#### Entity Type and Legal Basis

Te Matapihi he Tirohanga mō Te Iwi Trust is registered with Charities Services under the Charities Act 2005.

#### Registration Number

CC58467

#### Entity's Purpose or Mission

The Trust aims to promote educational, cultural and social wellbeing of Māori and the alleviation of poverty through improved housing outcomes for Māori and the provision of housing initiatives, programmes and services, education, advocacy, and other housing initiatives.

#### Te Kaupapa oTe Matapihi | About Te Matapihi

Te Matapihi is the independent, national voice on Māori housing, bringing together the diverse views and experiences of Māori across the housing continuum.

Te Matapihi arose from a 'call to action' at the inaugural National Māori Housing Conference held in Rotorua in March 2010. The purpose of the conference was to develop strategies for advocating for Māori housing outcomes to central and local government.

Following the conference, it was agreed that a trust would be set up. The name 'Te Matapihi he Tirohanga mō te Iwi' was adopted - 'a window offering a vision for the people'.

Te Matapihi was established as a charitable trust in 2011, to:

- Advocate for Māori housing outcomes at a national level.
- Offer an independent voice for the Māori housing sector.
- Assist in Māori housing policy development at central and local government levels.
- Support the growth of the sector by providing advice, facilitating collaboration, and sharing high-quality resources and information.

Te Matapihi was officially launched as the national peak body for Māori housing at the watershed 2012 National Māori Housing Conference in Waitangi.



## **Hei Kaupapa | Our Vision & Mission** **Moemoeā | Our Vision**

### **He mana kāinga, he kāinga ora- Thriving Māori whānau**

Thriving whānau are at the heart of our vision, and we understand that a thriving home, he kāinga ora, is essential to achieving and maintaining whānau wellbeing. 'Mana kāinga' is about whānau having the power to choose, influence and create their home environment.

### **Pūmanawa | Our Mission**

#### **Kiapara ai te huarahi ki te ūkaipō - Forging Māori housing pathways**

Our mission emphasises the cultural and spiritual aspect of Māori housing initiatives. For us to thrive as Māori, we must be able to connect to our pito, our whenua. Though it may not be possible for us all to live close to our ancestral lands, being able to connect to our ūkaipō is still fundamental to our wellbeing and sense of belonging as Māori.

The whakatauki, "Ka mate kāinga tahi, ka ora kāinga rua"(when the first home languishes, the second home endures) reminds us of the importance of home to whānau resilience, wherever that home may be.

### **Ngā Whāinga Matua | Our Key Objectives and Focus Areas**

The objectives of Te Matapihi are to relieve poverty and advance education so that Māori persons and whānau in need have improved access to better housing outcomes in Aotearoa, New Zealand; and in particular, (but without limitation):

- (a) to research, collate information, analyse data to determine issues/challenges faced by Māori communities facing housing disadvantages including homelessness, due to cultural, social, legal, locality and economic factors;
- (b) to communicate and connect with Iwi and hapū, and Māori housing providers to collate information, and network, with the aim to develop housing strategies and outcomes that can be used by relevant stakeholders to provide better and more appropriate housing solutions for Maori in need;
- (c) to educate the community, housing providers, private sector and Government by sharing research and data so that issues faced Māori in need are addressed and incorporated when housing strategies are developed; and
- (d) to share information and educate Māori communities so that they have full information on the housing options available from community/social housing providers, Government, and the wider not for profit sector.

The Trust's purposes, as stated above, will take into account (but not limited to)affordable housing options, cultural housing models (papakāinga), marae-based housing, and Iwi housing to address issues faced by Maori in need, such as homelessness, and social and emergency housing – with the goal to alleviate poverty for Māori in Aotearoa.

The following key objectives give substance to our vision and mission. They are at the heart of our business as usual and have also informed our current strategic priorities.

#### **Ārahi | Lead**

Te Matapihi leads with integrity and is a valued kaitiaki of Māori housing aspirations

#### **Mahitahi | Collaborate**

There is strengthening collective action within the Māori housing sector

#### **Māngai | Voice**

Te Matapihi provide a trusted national voice on Māori housing, influencing positive change

#### **Mātau | Understand**

Māori housing initiatives are supported by an expanding knowledge base

#### **Tautoko | Support**

Māori have better access to support, advice and resources to advance their housing aspirations



### Whakapakari | Strengthen

There is increasing capability within rōpū Māori to deliver quality Māori-led housing solutions

### Whakatupu | Grow

There is a growing number of quality, Māori-led housing solutions to meet the needs of whānau

## Entity Structure

Te Matapihi he Tirohanga mō Te Iwi Trust is governed by an Executive Board of Trustees (Board) made up of nine members including a kaumatua. The office bearers of the Board are: Chairperson, Deputy Chairperson and a Treasurer with the role of Secretariat provided external to the Board members. The office bearers are elected by the Trustees at the first meeting following the Annual General Meeting.

As at 30 June 2021, the Executive Board comprised:

Rito (Basil) Tapuke	Chairperson
Eleanor (Ali) Hamlin-Paenga	Deputy Chairperson
Leisa Nathan	Treasurer
Fred Sadler	Kaumatua
Jordon Harris	Trustee
Raoul(Rau) Hoskins	Trustee
Anne Huriwai	Trustee
Paul (Paora) Sheeran	Trustee
Paul White	Trustee

The operations team of Te Matapihi are led by a full-time General Manager and a team of five full-time staff members, and one part-time staff member, who work remotely.

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

Te Matapihi he Tirohanga mō Te Iwi Trust secures 90% of its funding through contracts with central government and philanthropic grants to fulfil its' strategic priorities. Additional resources are provided by Unitec Institute of Technology and Auckland Council in support of the organisations' contributions to research and wānanga.

### Main Methods Used by Entity to Raise Funds

Te Matapihi he Tirohanga mō Te Iwi Trust secures 90% of its funding through contracts with central government and philanthropic grants to fulfil its' strategic priorities. Additional resources are provided by Unitec Institute of Technology and Auckland Council in support of the organisations' contributions to research and wānanga.

### Entity's Reliance on Volunteers and Donated Goods or Services

The Trust does not rely on Volunteers and Donated Goods or Services.

## Additional Information

### Postal Address



PO Box 994,  
Kerikeri,  
Northland 0230

**Physical Address**

553 Richmond Road  
Grey Lynn  
Auckland 1021

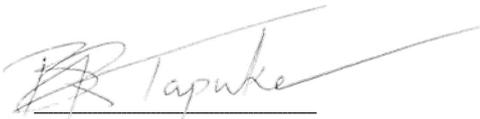
Email: [whakamohio@tematapihi.org.nz](mailto:whakamohio@tematapihi.org.nz)  
Website: <https://www.tematapihi.org.nz>  
Facebook: <https://www.facebook.com/tematapihi>

## Approval of Financial Report

### Te Matapihi he Tirohanga mō te Iwi Trust For the year ended 30 June 2021

The Trustees are pleased to present the approved financial report including the historical financial statements of the Te Matapihi he Tirohanga mō te Iwi Trust for year ended 30 June 2021.

APPROVED



Rito Tapuke

Chairperson

Date 19 August 2021



Ali Hamlin - Paenga

Deputy Chairperson

Date 19 August 2021

# Statement of Service Performance

## Te Matapihi he Tirohanga mō te Iwi Trust For the year ended 30 June 2021

'What did we do?', 'When did we do it?'

### Description of Entity's Outcomes

Te Matapihi plays a key role in improving the quality of Māori housing services and ensuring more consistent service provision. It keeps the Māori housing sector up to date on recent developments in practice and policy and helps to build relationships and networks across services.

Within two distinct areas of capacity - Māori Housing Sector Peak Body Services and Homelessness Sector Body Services, Te Matapihi provides policy, advisory, education, brokerage and support services for the Māori housing and homelessness sectors. The services provided have a focus on significantly supporting the Aotearoa/New Zealand Homelessness Action Plan (HAP) 2020-2023 and Te Maihi o te Whare Māori: Māori and Iwi Housing Innovation framework and action plan (MAIHI), inclusive of the following key outcomes and activities:

### Communications Plan Implementation

- Published Te Matapihi newsletter/magazine on minimum quarterly basis
- Published pre-election analysis of major parties housing policies
- Provided a briefing for incoming ministers

### COVID-19 Response

- Prepared a COVID-19 response analysis based on zoom calls, survey and interviews

### Events Plan

- Supported the National Māori Housing Conference at both governance and operations levels

### Governance

- Confirmed Charities Services registration
- Reviewed the Te Matapihi Deed of Trust

### Iwi Housing

- Provided strategic and technical advice to iwi and hapū to support housing initiatives

### MAIHI

- Supported the sharing of information about MAIHI and related programmes
- Worked collaboratively with agencies and the sector to implement the whare wānanga partnership platform
- Supported collaboration and engagement on the 'review' and 'reset' of government housing policies as they relate to and impact Māori

### Māori Community Housing Providers(CHPs)

- Strengthened relationships with existing Māori CHPs
- Held wānanga with existing and aspiring Māori CHPs
- Supported aspiring Māori CHPs through the registration process with information and advice (including policy template resources)



### **Māori Housing Curriculum**

- Developed the curriculum framework (with sector reference group)
- Developed a business case to secure funding for a full pilot programme
- Developed case studies to inform each module of the pilot programme, but also as stand-alone resources

### **National Homelessness Sector Services**

- Developed a relationship agreement with CHA and implemented a shared work programme
- Built relationships with Iwi and Māori providers, including Housing First and Transitional Housing providers, shelters, Whānau Ora providers and CHPs
- Provided peak body support to Arohanui kiTe Tangata

### **National Māori Housing Strategic Action Plan**

- Lead the initiation of a review of He Whare Āhuru

### **Papakāinga and Marae Based Housing**

- Provided strategic and technical advice to support papakāinga initiatives

### **Progressive Home Ownership Scheme**

- Contributed to the co-design of the Iwi Māori Pathway (IMP) with HUD and Iwi Māori provider rōpū
- Supported providers to establish and deliver successful PHO opportunities to whānau

### **Research**

- Contributed to the Marae Ora Kāinga Ora project (with Ngā Wai ā Te Tūi)

### **WAI 2750 Kaupapa Inquiry**

- Supported gathering of evidence
- Prepared Te Matapihi statement of evidence
- Contributed to tribunal process

# Statement of Financial Performance

**Te Matapihi he Tirohanga mō te Iwi Trust**  
**For the year ended 30 June 2021**

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

	NOTES	2021	2020
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	16,695.65	7,500.00
Revenue from providing goods or services	1	947,148.45	864,749.98
Interest, dividends and other investment revenue	1	624.69	2,946.96
Other revenue	1	33,950.00	7,651.88
<b>Total Revenue</b>		<b>998,418.79</b>	<b>882,848.82</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	684,342.58	499,409.17
Costs related to providing goods or service	2	265,685.88	271,978.13
Grants and donations made	2	1,602.22	-
Other expenses	2	(12,685.14)	52,753.66
<b>Total Expenses</b>		<b>938,945.54</b>	<b>824,140.96</b>
<b>Surplus/(Deficit) for the Year</b>		<b>59,473.25</b>	<b>58,707.86</b>

# Statement of Financial Position

Te Matapihi he Tirohanga mō te Iwi Trust

As at 30 June 2021

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

	NOTES	30 JUN 2021	30 JUN 2020
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	608,407.96	120,695.30
Debtors and prepayments	3	130,054.91	311,644.59
<b>Total Current Assets</b>		<b>738,462.87</b>	<b>432,339.89</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	18,765.77	14,009.10
Other non-current assets	3	325.09	650.19
<b>Total Non-Current Assets</b>		<b>19,090.86</b>	<b>14,659.29</b>
<b>Total Assets</b>		<b>757,553.73</b>	<b>446,999.18</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	75,077.44	83,637.81
Employee costs payable	4	73,624.57	55,221.08
Unused donations and grants with conditions	4	405,225.94	130,250.00
Other current liabilities	4	166.48	33,904.24
<b>Total Current Liabilities</b>		<b>554,094.43</b>	<b>303,013.13</b>
<b>Total Liabilities</b>		<b>554,094.43</b>	<b>303,013.13</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>203,459.30</b>	<b>143,986.05</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	71,694.35	12,221.10
Reserves	6	131,764.95	131,764.95
<b>Total Accumulated Funds</b>		<b>203,459.30</b>	<b>143,986.05</b>

# Statement of Cash Flows

## Te Matapihi he Tirohanga mō te Iwi Trust For the year ended 30 June 2021

	2021	2020
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	130,000.00	8,625.00
Receipts from providing goods or services	1,480,226.37	703,500.00
Interest, dividends and other investment receipts	624.69	2,946.96
Cash receipts from other operating activities	15,755.00	11,270.84
GST	(124,419.69)	(122,962.72)
Payments to suppliers and employees	(1,001,892.55)	(780,322.15)
Donations or grants paid	(1,420.45)	-
Cash flows from other operating activities	(206.15)	20,431.64
<b>Total Cash Flows from Operating Activities</b>	<b>498,667.22</b>	<b>(156,510.43)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	-	241.39
Proceeds from loans borrowed from other parties	-	6,993.12
Payments to acquire property, plant and equipment	(10,954.56)	(7,940.24)
Repayments of loans borrowed from other parties	-	(6,993.12)
Cash flows from other investing and financing activities	-	104,319.30
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(10,954.56)</b>	<b>96,620.45</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>487,712.66</b>	<b>(59,889.98)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	120,695.30	180,585.28
Net change in cash for period	487,712.66	(59,889.98)
Closing cash	608,407.96	120,695.30

# Statement of Accounting Policies

## Te Matapihi he Tirohanga mō te Iwi Trust For the year ended 30 June 2021

'How did we do our accounting?'

### Basis of Preparation

The entity 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. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### 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 Matapihi he Tirohanga mō te Iwi Trust 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

The 2021 Performance Report has changed from Special Purpose to Public Benefit Entity resulting from registration with Charities Services.

Charities Services registration was approved on 27 November 2020, but backdated to 10 October 2018.

Therefore, comparative amounts for certain statements such as the statement of comprehensive revenue and expense statement of changes in net assets/equity, cash flow statement, and related notes are not entirely comparable with the 2020 reporting format.

The change in accounting policy after the balance date has impacted the 2021 financial report by increasing the Statement of Financial Performance by \$33,735.93 and decreasing the Statement of Financial Position by \$33,735.93.

All other accounting policies were applied on a consistent basis during the year.

# Notes to the Performance Report

## Te Matapihi he Tirohanga mō te Iwi Trust For the year ended 30 June 2021

	2021	2020
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Other Research Grants	16,695.65	7,500.00
<b>Total Donations, fundraising and other similar revenue</b>	<b>16,695.65</b>	<b>7,500.00</b>
<b>Revenue from providing goods or services</b>		
<b>Contract Income</b>		
Government (MHUD) Funding	816,898.45	864,749.98
Funding Carried Forward	130,250.00	-
<b>Total Contract Income</b>	<b>947,148.45</b>	<b>864,749.98</b>
<b>Total Revenue from providing goods or services</b>	<b>947,148.45</b>	<b>864,749.98</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	624.69	2,946.96
<b>Total Interest, dividends and other investment revenue</b>	<b>624.69</b>	<b>2,946.96</b>
<b>Other revenue</b>		
Other Income	33,950.00	7,651.88
<b>Total Other revenue</b>	<b>33,950.00</b>	<b>7,651.88</b>
	2021	2020

## 2. Analysis of Expenses

### Volunteer and employee related costs

Salaries	654,566.58	474,791.42
Employment Expenses	5,195.20	9,510.06
Governance Board Expenses	24,580.80	15,107.69
<b>Total Volunteer and employee related costs</b>	<b>684,342.58</b>	<b>499,409.17</b>

### Costs related to providing goods or services

Accounting	2,374.10	3,489.44
Communications & Marketing	15,075.66	17,416.84
Office Related Costs	11,187.11	28,301.79

### Project Expenses

Communications Plan	8,882.27	-
Contractors	5,580.00	43,336.25
Maori Community Housing Providers Plan	44,193.92	-
Māori Housing Sectoral Response to COVID-19	15,000.00	25,000.00
Māori Housing Sector Capability Development (Mana Kāinga)	5,000.00	17,000.00
National Māori Housing Conference	17,482.26	788.95
National Māori Housing Strategic Action Plan	14,377.50	20,000.00
Project Co-ordination	13,043.48	-
Resource Management Reform	3,652.17	-

	2021	2020
Sector Body Services (Homelessness) Startup	17,774.05	75,000.00
<b>Total Project Expenses</b>	<b>144,985.65</b>	<b>181,125.20</b>
Travel & Meeting Expenses	92,063.36	41,644.86
<b>Total Costs related to providing goods or services</b>	<b>265,685.88</b>	<b>271,978.13</b>
<b>Grants and donations made</b>		
Koha	1,602.22	-
<b>Total Grants and donations made</b>	<b>1,602.22</b>	<b>-</b>
<b>Other expenses</b>		
Depreciation	5,910.31	6,485.92
Financial Review Fees	2,500.00	2,500.00
Income Tax Expense	(33,735.93)	33,735.93
Legal Fees	12,100.00	7,380.00
Loss on Disposal of Asset	540.48	2,094.31
Non-deductible Expenses & IRD Penalties	-	557.50
<b>Total Other expenses</b>	<b>(12,685.14)</b>	<b>52,753.66</b>
	2021	2020

### 3. Analysis of Assets

<b>Bank accounts and cash</b>		
Kiwibank 02 Account	458,300.26	120,612.68
Kiwibank 03 account	150,107.70	82.62
<b>Total Bank accounts and cash</b>	<b>608,407.96</b>	<b>120,695.30</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	128,704.17	310,500.00
Withholding tax paid	1,350.74	1,144.59
<b>Total Debtors and prepayments</b>	<b>130,054.91</b>	<b>311,644.59</b>
<b>Other non-current assets</b>		
Intangible Assets	1,560.47	1,560.47
Less Accumulated Depreciation on Intangible Assets	(1,235.38)	(910.28)
<b>Total Other non-current assets</b>	<b>325.09</b>	<b>650.19</b>
	2021	2020

### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accounts Payable	8,176.20	51,673.29
Balance Date Accruals	13,253.39	2,875.00
GST	26,522.65	18,307.96
PAYE Payable	27,125.20	10,781.56
<b>Total Creditors and accrued expenses</b>	<b>75,077.44</b>	<b>83,637.81</b>
<b>Employee costs payable</b>		
Holiday Pay Provision	73,624.57	55,697.56

	2021	2020
Wages Payable - Payroll	-	(476.48)
<b>Total Employee costs payable</b>	<b>73,624.57</b>	<b>55,221.08</b>
<b>Unused donations and grants with conditions</b>		
Funding To Carry Forward	405,225.94	130,250.00
<b>Total Unused donations and grants with conditions</b>	<b>405,225.94</b>	<b>130,250.00</b>
<b>Other current liabilities</b>		
2 Degrees phones	166.48	168.31
Income Tax	-	33,735.93
<b>Total Other current liabilities</b>	<b>166.48</b>	<b>33,904.24</b>
	2021	2020

## 5. Property, Plant and Equipment

<b>Motor Vehicles</b>		
Vehicles owned	17,565.22	11,478.26
Accumulated depreciation - vehicles owned	(5,100.62)	(2,149.96)
<b>Total Motor Vehicles</b>	<b>12,464.60</b>	<b>9,328.30</b>
<b>Plant and Equipment</b>		
Plant and machinery owned	13,836.57	10,338.34
Accumulated depreciation - plant and machinery owned	(7,535.40)	(5,657.54)
<b>Total Plant and Equipment</b>	<b>6,301.17</b>	<b>4,680.80</b>
<b>Total Property, Plant and Equipment</b>	<b>18,765.77</b>	<b>14,009.10</b>
	2021	2020

## 6. Accumulated Funds

<b>Accumulated Funds</b>		
Opening Balance	143,986.05	85,278.19
Accumulated surpluses or (deficits)	59,473.25	58,707.86
<b>Total Accumulated Funds</b>	<b>203,459.30</b>	<b>143,986.05</b>
<b>Total Accumulated Funds</b>	<b>203,459.30</b>	<b>143,986.05</b>
	2021	2020

## 7. Breakdown of Reserves

<b>Reserves</b>		
Funds Settled	131,764.95	131,764.95
<b>Total Reserves</b>	<b>131,764.95</b>	<b>131,764.95</b>

## 8. Commitments

There are no commitments as at 30 June 2021 (Last year - nil).

## 9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2021 Last year - nil).



## 10. Related Parties

Jen Deben has been employed by Te Matapihi He Tirohanga Mo Te Iwi Trust, in the role of Lead Advisor Policy and Engagement, since 6th April 2020. .

Jen is also a consultant for Tuia Group Limited, who invoice Te Matapihi He Tirohanga Mo Te Iwi Trust for work Jen carries out on their behalf.

<b>Purchases</b>	<b>2021</b>	<b>2020</b>	<b>Amount Outstanding 2021</b>	<b>Amount Outstanding 2020</b>
Tuia Group	\$50,750.00	\$115,086.25	\$0	\$0

## 11. Events After the Balance Date

The performance report has been prepared based upon conditions that existed at 30 June 2021 and considering those events occurring subsequent to that date. The Board has considered the impact of the Covid- 19 pandemic and have determined that no adjustments be made to the performance report and it does not foresee any issues affecting the going concern assumption. The Board will continue to monitor the impact of COVID-19 on the Trust but at the date of signing this report the Council does not believe the Association has been or will be adversely financially affected by the pandemic.

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

(Last year - see Note 13).

## 12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## 13. Correction of Errors

The 2020 Financial Statements were prepared, Reviewed, and presented at the AGM as per Inland Revenue requirements.

Subsequently, the application submitted to Charities Services was approved on 27 November 2020, but backdated to take effect from the application date of 10 October 2018.

An exemption for filing the 2020 Annual Return was granted from Charities Services, and when notified of registration with Charities Services Inland Revenue changed the Income Tax status to 'Not Required To File' for the 2020 year ending 30 June.

As a consequence of Inland Revenue not requiring an IR6 to be filed the Tax Provision allowed for in the 2020 Financial Statements was incorrect. There has been a correction made in the 2021 Performance Report to reverse the 2020 Income Tax expense (\$33,735.93). Additionally, this has also been included in the Changes in Accounting Policies in this Performance Report.



# Independent Assurance Practitioner's Review Report

## Te Matapihi He Tirohanga Mo Te Iwi Trust For the year ended 30 June 2021

To the Trustees of the Te Matapihi He Tirohanga Mo Te Iwi Trust.

### Report on the Performance Report

We have reviewed the accompanying performance report of the Te Matapihi He Tirohanga Mo Te Iwi Trust which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2021, the statement of financial position as at 30 June 2021, and the statement of accounting policies and other explanatory information.

### The Responsibility of the Board for the Performance Report

The Board are responsible on behalf of the entity 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 statement or service performance;
- (b) the preparation and fair presentation of the performance report which comprises;
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) Framework (PBE SFR-A (NFP)) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) for such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

### Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material aspects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, the Te Matapihi He Tirohanga Mo Te Iwi Trust.

## Conclusions

Based on our review, nothing has come to our attention that causes us to believe that:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- (b) the performance report does not present fairly, in all material respects,
  - the financial position of the Te Matapihi He Tirohanga Mo Te Iwi Trust as at 30 June 2021 and its financial performance, and cash flows for the year then ended; and
  - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For- Profit) Framework (PBE SFR-A (NFP)).



**DJ Turner & Associates**  
Chartered Accountants  
Wellington, NZ  
13<sup>th</sup> October 2021

## **Emphasis of Matter**

The financial statements are prepared in accordance with a special purpose framework for the purpose of reporting to members and, as a result, the financial statements may not be suitable for another purpose.

## **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects the financial position of the Te Matapihi He Tirohanga Mo Te Iwi Trust as at 30 June 2020 and its financial performance, and movements in accumulated funds for the year then ended in accordance with the special purpose framework chosen to explain the Trust's financial performance and financial position to the members of the Trust based on accounting principles commonly used in New Zealand.



**DJ Turner & Associates**  
Chartered Accountants  
Wellington, NZ  
6<sup>th</sup> October 2020

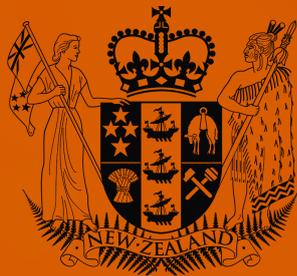


# TE MATAPIHI

HE TIROHANGA MŌ TE IWI TRUST

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