



TE MATAPIHI
HE TIROHANGA MŌ TE IWI TRUST

**NATIONAL PEAK BODY
SUPPORTING MĀORI HOUSING OUTCOMES**

Pūrongo ā tau

Annual Report 2019 - 2020





TE MATAPIHI
HE TIROHANGA MO TE IWI TRUST

Mihimihi

He korōria ki Te Atua
He maungārongo ki te whenua
He whakaaro pai ki ngā tangata katoa
He whakahōnore ki te taonga, te Kingi Māori
noho nei i te ahurewa tapu
Rire, rire, hau, pai māriri

E ngā tini karangatanga ka nunumi ki te
pō Haere koutou, haere koutou
Ū ai te au o te moengaroa

Kia hoki mai ki a tatou ngā tai kanohi ora
ngā mana, e ngā reo, e ngā hau e whā
Haere mai rā

Hīnei te hau pārongo o Te Matapihi
mihi atu nei, e kawē atu nei i te aroha
Tēnā koutou, tēnā koutou, tēnā koutou
katoa!

Kia para ai te huarahi ki te ūkaipō



Forging Māori housing pathways



Ngā hua o Roto

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Rau Hoskins

Tēnā koutou

Ngā mihi nui ki a koutou me o koutou kaha ki te tautoko i ngā mahi a Te Matapihi He Tirohanga Mo te Iwi.

I am pleased to present this report in the 10th year of Te Matapihi's existence and my last as Chairperson at a time when we have consolidated and strengthened our mandate as a significant national voice for the Māori housing sector.

The year in review

It is particularly pleasing to reflect on two significant achievements this year, namely our four year funding agreement and, just recently, the recognition of our charitable trust status. Added to our strong working relationship with Te Kāhui Kāinga Ora / MHUD and upcoming role in renewing the Māori housing strategy, we are strongly positioned to provide critical policy development advice to the new government and to help make meaningful improvements in the housing experiences of whānau Māori.

None of the above would have been possible without the excellent work of our growing management team, ably led by Wayne Knox. Their collective work during and post the Covid lock down period has been particularly instrumental in deepening our connections into the regions most affected by housing stress and assisting in our Māori homelessness sector leadership role.

I would also like to acknowledge all of our board members who continue to offer their considerable Māori housing sector expertise along with their in depth knowledge of Māori housing experiences within their own communities. I would specifically like to acknowledge our kaumātua Fred Sadler who is a foundation Te Matapihi Board member and one of a handful of people who picked up the 'call to action' challenge

following the inaugural National Māori Housing Conference in Rotorua in 2010. Manihera Forbes has resigned this year due to a change in his employment focus and I wish to thank him for his commitment to the board and thoughtful contributions over the last three years.

Emerging Māori Housing Sector issues for 2021

2021 shapes as another critical year for the Māori housing sector with growing inequities resulting from rapid post covid lockdown house price increases and an ongoing shortage of affordable quality rental properties. While Kāinga Ora continues to build social housing at relative pace in urban areas, urgent action will be required over the summer and autumn months to do what can be done to improve the condition of existing dwellings while building and relocating quality whānau whare, across the regions prior to winter.

The postponed National Māori housing conference will now take place in Heretaunga on 25/26 February 2021 and is a significant opportunity to share successful approaches and coordinate action on a number of fronts including the renewed Māori housing strategy.

Conclusion

In conclusion, I look forward to us welcoming some new board members in the coming months and, while I am resigning as Chairperson, I am happy to stay on as a Board member to provide continuity and support as required.

Kia hoe kotahi

Heoi anō

Rau Hoskins

Nāku noa, nā

Rau Hoskins

Te Matapihi Chairperson

Tō Tātou Poari

Our Board

Leisa Nathan



Anne Huriwai



Rito Tapuke

Fred Sadler



Paora Sheeran



Paul White

Rau Hoskins



Wayne Knox
Photo courtesy of Erica Sinclair

Our last AGM in 2019 marked the completion of one year with our new executive board structure, a distinguishing feature of which is that all board members are required to have skills and expertise relevant to advancing Māori housing interests. We also farewelled Patrick Gemmell as our general manager, whose leadership saw significant growth of the Te Matapihi team and kaupapa.

2020 started strong with a visit from the United Nations Special Rapporteur on the right to adequate housing, Leilani Farhar. Te Matapihi were pleased to host Leilani in conjunction with CHA and Ngā Wai ā Te Tūi, along with a diverse group active in Māori housing, to highlight some of the key housing issues for Māori. Her hard-hitting end of mission report leads out with the following statement:

“We are a people in our own land, having to look for somewhere to stay. It’s as though they pulled us from the roots of our whenua and plonked us in town, upside down. People, children, feet in the air. Who am I? Where am I from? Mental health, suicide. Assimilation doesn’t work for indigenous people. They’re taking lives. We’re not living the life we were created for.”

Resident of Kaitaia, February 2020

Any attempt to understand whether the right to housing is enjoyed in Aotearoa New Zealand and whether governments are meeting their human rights obligations in this regard, requires recognition and understanding of the Treaty of Waitangi (Te Tiriti o Waitangi) as a source of rights and expectations for all New Zealanders.

The success of her visit has been underscored by the development of guidelines on the right to a decent home by the Human Rights Commission, and strong encouragement from participants in consultation

on the Government Policy Statement on Housing and Urban Development that it makes a meaningful commitment to upholding this right.

The past twelve months will be remembered most for COVID-19 and all that it has wrought, both good and bad. Good in terms of the admirable responses of communities nationwide, bad in terms of the heightened hardships faced by many. We must acknowledge those in the housing space that have stepped up their support to whānau over this time and continue to go above and beyond to ensure whānau are well housed. We must also acknowledge the exacerbated impacts on Māori wellbeing due to COVID, including in terms of housing stress and deprivation, as reflected in the unprecedented demand for social and emergency housing. Te Matapihi endeavoured to connect with our sector over lockdown and have kept an

account of the issues that emerged, which continue to inform our engagement with government agencies on priority areas of focus for system change.

Another significant focus for Te Matapihi over the year has been developing a working relationship with Te Tūāpapa Kura Kāinga – the Ministry of Housing and Urban Development (HUD). Where previously we were funded by Te Puni Kōkiri, we are now funded by HUD to cooperate as an independent peak body for the Māori housing sector. Although HUD have taken on an important system lead role in housing, TPK continue to provide critical on the ground support to whānau with housing aspirations, including papakāinga, and we maintain a working relationship with them also.

As of June 2020, Te Matapihi was contracted by HUD to establish and deliver sector body services to the homelessness sector, in



Scott Figenshow (CHA) & Wayne Knox

partnership with Community Housing Aotearoa (CHA). We have a long-standing relationship with CHA, but this has strengthened over recent months as we have worked together to understand how best to provide support to providers on the frontline of dealing with homelessness.

We have established a shared work programme and clear operating relationships, where Te Matapihi will lead on all engagement with Māori



Ngāti Hine Health Trust

providers, and CHA will support Te Matapihi to ensure that a Te Ao Māori perspective has prominence in all workstreams of the Homelessness Action Plan. Te Matapihi are currently focussed on building our relationships with Māori providers and understanding the needs and issues in this space.

Toward this end, we have established a strong working relationship with Arohanui Ki Te Tangata, the national collective of Māori Housing First providers, who have formally supported Te Matapihi in our new capacity for the homelessness sector. We are acutely mindful that enduring solutions to homelessness for Māori need to be led by Māori.

In August 2020, Hon Nanaia Mahuta as Associate Minister for Housing (Māori) launched the Māori and Iwi Housing Innovation (MAIHI) framework for action, which sets out to “deliver, at pace, a system-wide response to Māori housing stress... supported by a Crown-Māori partnership.” We are working actively with HUD to realise this ambition, and are planning to co-host an inaugural MAIHI wānanga involving key agencies and Māori housing sector leaders to discuss a shared agenda for system change by the end of 2020.

Alongside this important mahi, the WAI2750 kaupapa inquiry into Māori housing policy and services is steadily progressing. The first series of hearings will commence in early 2021 with an initial focus on homelessness. This inquiry will shine a light onto disparities for Māori in terms of housing and will add weight to the system change agenda envisaged by MAIHI. The National Māori Housing Conference, postponed due to COVID, is now set for February 2021, and following soon after Waitangi, both will be important opportunities to secure political buy in to meaningful impact for Māori housing over this term of government.

This year, I have been pleased to bring on board a number of dynamic, new kaimahi to the Te Matapihi team - Jen Deben

(Te Atihaunui a Pāpārangī) as our lead on CHPs and home ownership, Tyrone Raumati (Ngāti Whātua) as our homelessness lead and most recently Tammy Tauroa (Ngāti Kuri) as our papakāinga lead. I am excited by what our team have in store for 2021.

Pai mārire

A handwritten signature in blue ink, appearing to read 'Wayne Knox', with a stylized flourish.

Wayne Knox
General Manager



Ō Tātou Kaimahi

Our team

As at 30 June 2020, Te Matapihi he Tirohanga mō te Iwi Trust had a total of six team members of whom five held full-time fixed term appointments and one held a part-time fixed term appointment.



Wayne Knox
Waikato

Nazarene Mihaere
*Ngāti Tūwharetoa
Waikato - Tainui
Ngāti Porou*

Justine Pepene-Hohaia
Ngāpuhi nui tonu

Jen Deben
Te Āti Haunui a Pāpārangī

Tyrone Raumati
*Ngāti Whātua
Waikato*

Ani Hohaia
Ngāpuhi nui tonu

Te Kaupapa o Te Matapihi

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.



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

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.



Waimarama

Ngā Whāinga Matua

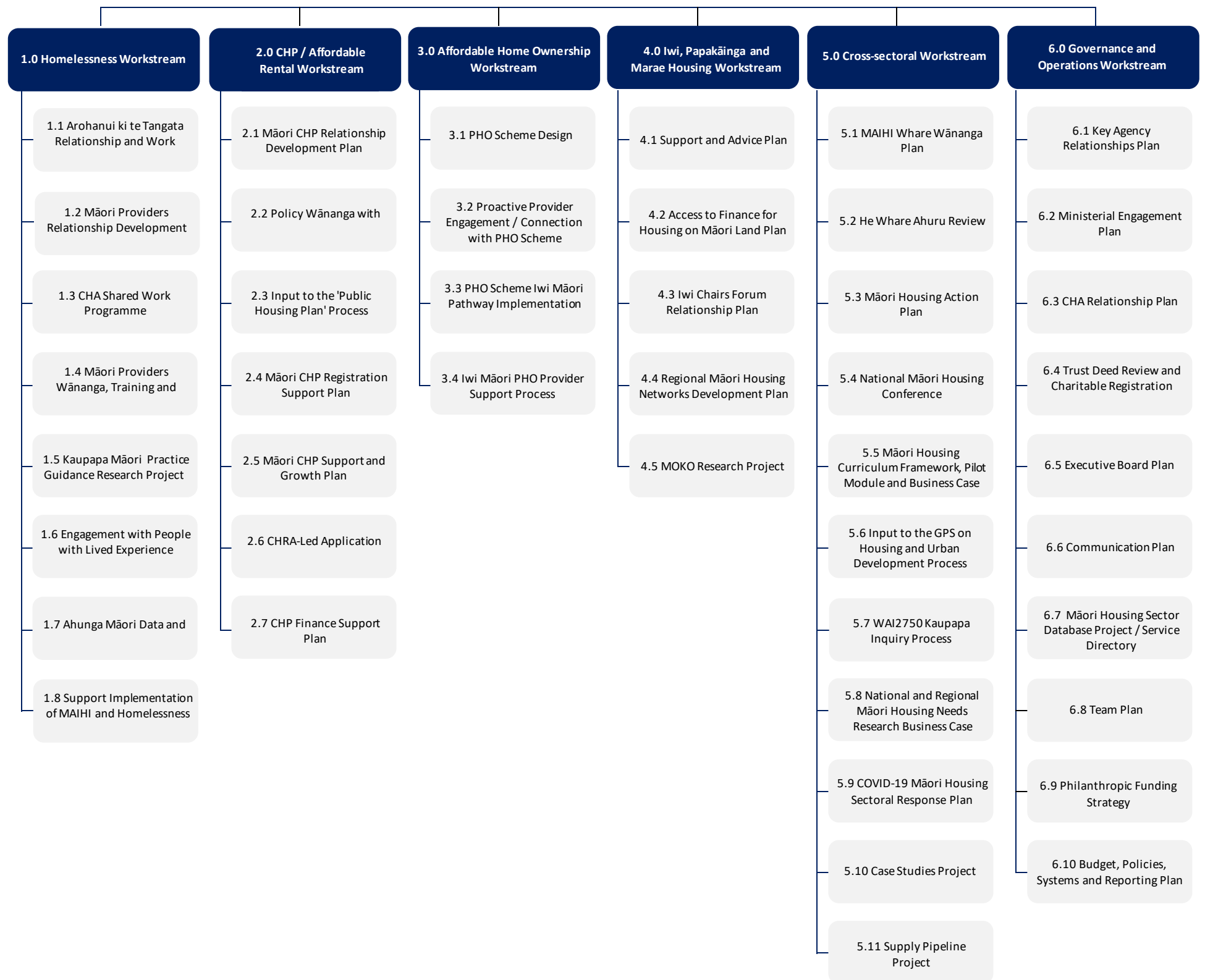
Our Key Objectives

Tautoko Support	<ul style="list-style-type: none">• Māori have better access to support, advice and resources to advance their housing aspirations.
Whakapakari Strengthen	<ul style="list-style-type: none">• There is increasing capability within rōpū Māori to deliver quality Māori-led housing solutions.
Whakatupu Grow	<ul style="list-style-type: none">• There is a growing number of quality, Māori-led housing solutions to meet the needs of whānau.
Mahi Tahī Collaborate	<ul style="list-style-type: none">• There is strengthening collective action within the Māori housing sector.
Māngai Voice	<ul style="list-style-type: none">• We provide a trusted national voice on Māori housing, influencing positive change.
Mātau Understand	<ul style="list-style-type: none">• Māori housing initiatives are supported by an expanding knowledge base.
Ārahi Lead	<ul style="list-style-type: none">• Te Matapihi leads with integrity and is a valued kaitiaki of Māori housing aspirations.

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 (i.e. homelessness, social housing, rental housing and home ownership), explicitly recognises papakāinga and iwi housing. Our work programme is currently comprised of six key workstreams, and our key objectives are interwoven through all of them:



Progressive home ownership

Te Matapihi have been a key stakeholder in the design of the government's \$400m Progressive Home Ownership (PHO) fund led by HUD. In response to our early engagement, HUD agreed to implement an Iwi Māori Pathway for the fund, which is intended to be more accessible for potential Māori providers of PHO.

We have consistently championed the involvement of existing and emerging Māori providers of progressive home ownership to participate in this process and have endeavoured to ensure that the issues they have raised have been addressed.



Mangakāhia

Alongside rōpū Māori, we continue to work with HUD and Kāinga Ora on the design of the fund to ensure that appropriate settings are in place to allow whānau

Māori to access the fund and Māori providers to deliver the fund. There have been challenges along the way, particularly given that this is a new product for government, that progressive home ownership requires complex legal and financial instruments, and there are few Māori providers with experience in this area. We have continually voiced the need for Māori providers to have equal opportunity to participate, and that an equitable proportion of the fund is dedicated to the Iwi Māori Pathway.

Our aims for next year relating to the PHO are to:

- Ensure all pathways of the fund deliver to Māori as a priority grouping
- Increase communications and encourage providers to prepare to be involved now
- Produce vignettes to profile successful Māori organisations that have delivered housing to their people
- Develop webinars that discuss the proposal process to provide greater understanding of the requirements of the application



Kaitiū

- Be ready to actively support providers to prepare a proposal
- Prepare organisation templates
- Ensure funds tagged for the Iwi Māori Pathway are not redistributed to other pathways
- Ensure that Māori and Māori organisations are not disadvantaged by fund settings.

Support for Māori CHPs

Te Matapihi was invited to be a stakeholder to the Government Policy Statement and the refresh of the Public Housing Plan. In addition, we advised on the list of kaupapa Māori Community Housing Providers (CHPs) that were invited to contribute to these discussions.

Engaged with IMSB and attended a meeting with the Community Housing Regulatory Authority on how the application process and benefits of CHP registration can better serve Māori.

IMSB is considering funding Te Matapihi with this kaupapa.

Engaged with CHRA to advise on how and when to engage with kaupapa Māori CHPs and aspiring CHPs to discuss improvements to the application process.

We have proposed to HUD that we facilitate a discussion between government, Community Housing Regulatory Authority, registered and aspiring Māori CHPs. These discussions would cover current policy settings and the application process in particular and what may need to be reviewed or changed.

Te Matapihi continue to receive regular enquiries from rōpū Māori about support available to achieve CHP registration. Looking ahead we are keen to increase the level of support we have available to existing and emerging Māori CHPs, including:

- Facilitating discussions between government, Community Housing Regulatory Authority, registered CHPs and aspiring CHPs.
- Developing webinars that discuss the application process to provide greater understanding of the requirements registration
- Developing policy templates so that aspiring Māori CHPs can engage with the application process more easily
- Designing and delivering wānanga / tutorials for aspiring CHPs to support preparation of their application
- Collating resources that support organisations to meet the requirements of CHP registration.



Mangakāhia

Establishment of homelessness sector body services

Clearly there is a disproportionate amount of Māori who make up the numbers of homeless nationally, and support to those providers working closely with those directly affected is necessary.

The establishment of peak body services to the Homelessness Sector by Te Matapihi has been a core focus of this year and we continue to focus our efforts on sector communication and engagement, system change and supporting the aspiration of our current provider groups and growing future providers.

Significant work has begun and is planned in the area of addressing the major barriers which continue to hinder the ability of Māori solutions to homelessness, among some of those challenges faced by the sector are considerable disadvantages driven by structural issues and system failures.

The Māori Housing First collective Arohanui ki te Tangata meet on a regular basis purposefully geared to collaborate and raise issues that impact on the sector, the insight from this rōpu has helped shape the key priorities moving forward with a work programme aligned to embedding Kaupapa Māori approaches within the sector.

The recent appointment of the Amo Rāngai Āhuru has been a commitment to supporting the sector and leading our work plan for homelessness. This has resulted in a more coordinated approach to tackling some of the big issues through the regular engagement and information sharing sessions such as webinars on the right to a decent home or amendments to the Residential Tenancies Act. In recent months we have been fortunate to have kanohi ki te kanohi hui with providers allowing us to deepen our understanding of the mahi of individual providers while sharing our role in supporting the sector.

He Taupua and the Local Innovation and Partnership Funds have been areas where Te Matapihi has promoted connectivity by hosting a number of webinar sessions with the sector and providing sector feedback to the fund creators. This has been in the hope that it forms a strong baseline to work from with regards to fund allocation moving forward. Over this time, we supported applicants and shared information for to the funds.

Our organisation celebrates a relationship with Community Housing Aotearoa to support the Homelessness sector. While both organisations maintain their independence of each other, there are efforts to collaborate on our wider and shared work plans; which include a workforce development plan, building capability and capacity, planned engagement for people with lived experience and data and evidence. Though our organisations values form the basis of our relationship the practical application of our ongoing working relationship remains a work in progress.

While we are still in the early stages of providing support to the homelessness sector, we will continue to focus on giving rigor and substance to our relationships with our key stakeholders, with research, capability and building on communications within the sector as crucial components for our ongoing support to providers. We remain optimistic with the

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While we are still in the early stages of providing support to the homelessness sector, we will continue to focus on giving rigor and substance to our relationships with our key stakeholders, with research, capability and building on communications within the sector as crucial components for our ongoing support to providers. We remain optimistic with the potential of the MAIHI Whare Wānanga and we will continue to work diligently towards achieving greater outcomes for whānau, hapu and iwi.

Mana Kāinga – Māori housing curriculum

Te Matapihi alongside Ngā Wai ā Te Tūī (Māori and Indigenous Research institute within Unitec) were successful in making an application to the Ministry of Business, Innovation and Employment's Te Pūnaha Hihiko – Vision Mātauranga Capability Fund to advance the development of a Māori housing curriculum. This initiative aims to make a significant contribution to capability within the Māori housing sector and is focussed on developing Māori housing navigators who are confident working across the housing continuum. We are about to host our first design wānanga in December with a view to making our first module available by mid-2021.

He mana kāinga, he kāinga ora

Thriving Māori whānau



Ngā Rīpoata Pēna Pūtea

Financial Statements

Te Matapihi He Tirohanga Mo Te Iwi
Trust For the year ended 30 June 2020

Prepared by The Bookish Tax Tart

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Compilation Report

Te Matapihi He Tirohanga Mo Te Iwi Trust For the year ended 30 June 2020

Compilation Report to the Trustees of Te Matapihi He Tirohanga Mo Te Iwi Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Te Matapihi He Tirohanga Mo Te Iwi Trust for the year ended 30 June 2020.

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

Responsibilities

The Trustees are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

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

No Audit or Review Engagement Undertaken

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

Independence

We have no involvement with Te Matapihi He Tirohanga Mo Te Iwi Trust other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided that have been subjected to a Review Engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.

The Bookish Tax Tart

Upper Hutt.

Dated: 6 August 2020

Directory

Te Matapihi He Tirohanga Mo Te Iwi Trust For the year ended 30 June 2020

Nature of Business

Maori Housing Peak Sector Body

Registered Address

85 Cameron Street,
Whangarei 0110.

Date of Formation

27 April 2018

Registration Number

2702651 (Charitable Trust)

IRD Number

126-878-176

Chairperson

Rau Hoskins

Trustees

Fred Sadler
Anne Huriwai
Basil Tapuke
Leisa Nathan
Manihera Forbes
Paora Sheeran
Paul White

Bankers

Kiwibank
Private Bag 39888
Wellington Mail Centre 5045

Approval of Financial Report

Te Matapihi He Tirohanga Mo Te Iwi Trust For the year ended 30 June 2020

The Trustees are pleased to present the approved financial report of Te Matapihi He Tirohanga Mo Te Iwi Trust for year ended 30 June 2020.

APPROVED

For and on behalf of the Trustees.

Rau Hoskins

Rau Hoskins

Trust Chair

Date 5 October 2020

Statement of Profit or Loss

Te Matapihi He Tirohanga Mo Te Iwi Trust For the year ended 30 June 2020

	NOTES	2020	2019
Trading Income			
Contract Income	4	864,750	-
Cofunding	4	-	400,000
Other Research Grants		7,500	-
Total Trading Income		872,250	400,000
Gross Profit		872,250	400,000
Other Income			
Interest Income		2,947	522
Other Income		7,652	2,777
Total Other Income		10,599	3,298
Total Income		882,849	403,298
Expenses			
ACC Levies		976	-
Accounting/Bookkeeping Fees		1,774	2,000
Bank Fees		20	35
Board Expenses			
Board Conference Costs		513	-
Board Conference Travel & Accommodation		1,377	-
Board Fees		8,100	9,500
Board Food Costs		780	699
Board General Expenses		157	100
Board Stationery Printing		941	162
Total Board Expenses		11,867	10,461
Communications & Marketing		11,387	37
Conferences, Forums & Events		4,447	12,194
Contractors		43,336	-
Entertainment		434	-
Facilitation & Independent Mediation		-	14,120
Financial Review Fees		2,500	-
General Expenses		484	32
Hui Catering		193	-
Insurance		1,853	-
IT & Office Equipment		25,309	128
Legal Fees		7,380	7,299
Motor Vehicle Expenses		1,688	3,380
National Māori Housing Conference		789	-
Printing Costs		293	-

	NOTES	2020	2019
Staff Costs			
Salaries		462,698	304,566
KiwiSaver Employer Contributions		12,093	6,047
Staff Development		1,378	10,006
Staff Performance		7,156	7,262
Total Staff Costs		483,325	327,881
Special Projects			
Māori Housing Sector Capability Development (Mana Kāinga)		17,000	-
Māori Housing Sectoral Response to COVID-19		25,000	-
National Māori Housing Strategic Action Plan		20,000	-
Sector Body Services (Homelessness) Startup		75,000	-
Total Special Projects		137,000	-
Stationery		343	161
Subscriptions		2,567	1,953
Telephone & Internet		3,346	2,943
Website Expenses		116	-
Travel and Accommodation		38,123	63,049
Xero & Payroll Fees		1,716	1,071
Depreciation Adjustments			
Depreciation		6,486	3,025
Loss on Disposal of Asset		2,094	-
Total Depreciation Adjustments		8,580	3,025
Total Expenses		789,848	449,767
Profit (Loss) Before Taxation and Adjustments		93,001	(46,469)
Adjustments			
Non-Deductible Expenses			
Non-deductible Expenses & IRD Penalties		558	18
Total Non-Deductible Expenses		558	18
Total Adjustments		558	18
Net Profit (loss) Before Taxation		92,444	(46,487)
Taxation Expense			
Income Tax Expense		33,736	-
Total Taxation Expense		33,736	-
Net Profit (Loss) for the Year		58,708	(46,487)

Statement of Changes in Equity

Te Matapihi He Tirohanga Mo Te Iwi Trust
For the year ended 30 June 2020

	2020	2019
Trust Capital		
Opening Balance	85,278	-
Increases		
Trustees Income for the Period	58,708	(46,487)
Other Increases		
Funds Settled	-	131,765
Total Other Increases	-	131,765
Total Increases	58,708	85,278
Total Trust Capital	143,986	85,278

Balance Sheet

Te Matapihi He Tirohanga Mo Te Iwi Trust As at 30 June 2020

	NOTES	30 JUN 2020	30 JUN 2019
Assets			
Current Assets			
Cash and Bank	6	120,695	180,585
Trade and Other Receivables			
Trade receivables		310,500	1,313
Prepayments		-	1,329
Total Trade and Other Receivables		310,500	2,641
Total Current Assets		431,195	183,226
Non-Current Assets			
Property, Plant and Equipment		14,009	15,739
Intangibles		650	1,300
Total Non-Current Assets		14,659	17,039
Total Assets		445,855	200,266
Liabilities			
Current Liabilities			
Trade and Other Payables			
Trade payables			
Accounts Payable		51,673	18,097
Balance Date Accruals		2,875	59,667
Total Trade payables		54,548	77,764
PAYE		10,782	11,869
Unearned income	5	130,250	-
Total Trade and Other Payables		195,580	89,632
GST Payable		18,308	24,919
Income Tax Payable	3	32,591	(172)
Employee Entitlements		55,221	-
Loans	7	168	608
Total Current Liabilities		301,869	114,988
Total Liabilities		301,869	114,988
Net Assets		143,986	85,278
Equity			
Retained Earnings		12,221	(46,487)
Other		131,765	131,765
Total Equity		143,986	85,278

Depreciation Schedule

Te Matapihi He Tirohanga Mo Te Iwi Trust For the year ended 30 June 2020

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Intangible Assets							
Te Matapihi Website	464	387	-	-	193	193	-
Website Enhancements	1,097	914	-	-	457	457	-
Total Intangible Assets	1,560	1,300	-	-	650	650	-
Motor Vehicles							
2006 Mazda Premacy	4,657	4,191	-	-	1,257	2,934	-
Handsfree Kit, Reversing Mirror	743	669	-	-	201	468	-
Hyundai I45	6,078	-	6,078	-	152	5,926	-
Total Motor Vehicles	11,478	4,860	6,078	-	1,610	9,328	-
Office Equipment							
Acer Aspire Laptop	426	355	-	355	-	-	-
Apple iPhone 7Plus 256gb	626	486	-	486	-	-	-
Apple iPhone 7Plus 32GB	364	283	-	283	-	-	-
Apple iPhone 7Plus Black	742	594	-	594	-	-	-
Arise Deskalator	444	421	-	-	67	353	-
Canon EOS 1300DSLR Camera	264	205	-	-	138	68	-
HP Pavilion 27-A252A AIO Computer	1,327	1,106	-	-	553	553	-
HP Pavillion 27-A071A AIO Computer	1,297	1,081	-	-	540	540	-
HP Pavillion 27-A252A AIO Computer	1,770	1,475	-	-	737	737	-
HP Probook 650 G2	1,064	887	-	-	443	443	-
iPhone 6S 64GB	177	138	-	138	-	-	-
Lenovo Yoga 900 Laptop	626	522	-	522	-	-	-
MacBook Pro Retina	1,013	844	-	-	422	422	-
Projector & Mobile Printer	1,361	1,180	-	-	472	708	-
Rollup Banners x 2	668	579	-	-	231	347	-
Samsung Galaxy S10	1,130	-	1,130	-	621	508	-
Samsung Galaxy S8 Plus	503	391	-	391	-	-	-
Samsung Galaxy Tab Pro S	279	216	-	216	-	-	-
Samsung S7 Edge 32GB	152	118	-	118	-	-	-
Total Office Equipment	14,233	10,879	1,130	3,102	4,226	4,681	-

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

Depreciation Schedule



NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Total	27,272	17,039	7,208	3,102	6,486	14,659	-

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

Notes to the Financial Statements

Te Matapihi He Tirohanga Mo Te Iwi Trust For the year ended 30 June 2020

1. Reporting Entity

Te Matapihi he Tirohanga mo te Iwi Trust is a trust established by a trust deed dated 4th April 2018, and subject to the Trustees Act 1956.

This special purpose financial report was authorised for issue in accordance with a resolution of trustees.

2. Statement of Accounting Policies

Basis of Preparation

These Financial Statements have been prepared for the Trustees using special purpose framework chosen to explain the Trusts' financial performance and financial position to the members of the Trust based on accounting principles commonly used in New Zealand.

Historical Cost

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

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.

Revenue Recognition

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

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Dividends received are recognised on receipt, net of non-refundable tax credits.

Government grants requiring specified future conditions to be met are recognised as a liability on receipt. The grants are recognised as income over the period that the specified conditions are complete and the associated costs are recognised.

Property, Plant and Equipment and Investment Property

Property, plant and equipment and investment property are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

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

Upon derecognition, the asset revaluation reserve relating to the asset disposed shall be transferred to retained earnings.

Depreciation

Account	Method	Rate
Motor Vehicles	Diminishing Value (100%)	30%
Intangible Assets	Diminishing Value (100%)	50%
Office Equipment	Diminishing Value (100%)	16% - 67%

Goods and Services Tax

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

Income tax is accounted for using the taxes payable method. The income tax expense in profit or loss represents the estimated current obligation payable to Inland Revenue in respect of each reporting period after adjusting for any variances between estimated and actual income tax payable in the prior reporting period.

	2020	2019
3. Income Tax Expense		
Net Profit (Loss) Before Tax	92,444	(46,487)
Additions to Taxable Profit		
Holiday Pay	55,698	-
Non-deductible Expenses & IRD Penalties	558	18
Total Additions to Taxable Profit	56,255	18
Deductions from Taxable Profit		
Losses Carried Forward	46,469	-
Total Deductions from Taxable Profit	46,469	-
Taxable Profit (Loss)	102,230	(46,469)
Tax Payable at 33%	33,736	-
Deductions from Tax Payable		
Opening Balance	172	-
Resident withholding tax paid	972	172
Total Deductions from Tax Payable	1,145	172
Income Tax Payable (Refund Due) Per Balance Sheet	32,591	(172)

4. Contract Income

Government Revenue received was accounted for as follows:

	2020 \$	2019 \$
Te Puni Kokiri		
Income Received	275,000	200,000

Ministry of Housing and Urban Development		
Income Received	720,000	200,000
Less unspent amount at 30 June	(130,250)	
TOTAL INCOME	864,750	400,000

5. Income Received in Advance for Special Projects

The activities in progress at balance date and related to the 2021 income year are as follows:

	2020 \$
Communications Plan	35,000
Maori Housing Sector Capability Development Plan	20,250
Homelessness Sector Body Services Start Up	75,000
TOTAL	130,250

2020 2019

6. Bank and Cash

Kiwibank 02 Account	120,613	180,503
Kiwibank 03 account	83	82
Total Bank and Cash	120,695	180,585

2020 2019

7. Loan - 2 Degrees

2 Degrees phones	(9,615)	(8,316)
2 Degrees payments	9,447	7,708
Total Loan - 2 Degrees	(168)	(608)

8. 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.

Purchases Tuia Group Limited - \$115,086.25.

Jen is also a Trustee for The Applause Charitable Trust, which has received funding support from Te Matapihi He Tirohanga Mo Te Iwi Trust during the 2020 Financial Year.

Funding support to The Applause Charitable Trust - \$10,000.

9. Capital Expenditure Commitments

There are no liabilities in respect of capital expenditure at balance date other than those provided for in the financial statements (2019: \$0).



10. Subsequent Events

No significant events have occurred after balance date (2019: Nil).

11. Contingent Liabilities

There are no contingent liabilities at balance date (2019: \$0).



Independent Assurance Practitioner's Review Report

Te Matapihi He Tirohanga Mo Te Iwi Trust
For the year ended 30 June 2020

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

Report on the Financial Statements

We have reviewed the accompanying financial statements of the Te Matapihi He Tirohanga Mo Te Iwi Trust ("the Trust"), which comprise the balance sheet as at 30 June 2020, and the statement of profit or loss, statement of changes in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

The Responsibility of the Board for the Financial Statements

The Board are responsible on behalf of the entity for;

(a) the preparation and fair presentation of the financial statements which comprises the statement of profit or loss, balance sheet, statement of changes in equity, statement of accounting policies and notes to the Financial Statements

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, and

(b) for such internal control as the Trustees determine is necessary to enable the preparation of the Financial Statements 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 accompanying financial statements. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

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). Accordingly, we do not express an audit opinion on the Financial Statements.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, the Trust.

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
6th October 2020

