



# TĀTAU TĀTAU

o Te Wairoa

## INFORMATION BOOKLET

— NOVEMBER 2019 —

ENGAGEMENT ROADSHOW



# KEY DATES

## *Tātau Tātau o Te Wairoa Engagement Roadshow*

### VENUE

### DATE

#### **FIRST HUI - WAIROA**

Wairoa College Hall

6pm – Friday 1 November 2019

#### **SECOND HUI - GISBORNE**

Emerald Hotel, 13 Gladstone Road

11am – Saturday 2 November 2019

#### **THIRD HUI - HASTINGS**

Ellwood Function Centre, 15 Otene Road

11am – Sunday 3 November 2019

#### **FOURTH HUI - ROTORUA**

Novotel Lakeside, Lake End Tutanekai Street

6pm – Friday 8 November 2019

#### **FIFTH HUI - HAMILTON**

Novotel Tainui, 7 Alma Street

11am – Saturday 9 November 2019

#### **SIXTH HUI - AUCKLAND**

Sudima Hotel, 18 Airpark Drive, Mangere

11am – Sunday 10 November 2019

#### **SEVENTH HUI - PALMERSTON NORTH**

Distinction Coachman Hotel, 140 Fitzherbert Avenue

6pm – Friday 15 November 2019

#### **EIGHTH HUI - WELLINGTON**

Rydges Wellington Airport, 28 Stewart Duff Drive

12pm – Saturday 16 November 2019

#### **NINTH HUI - CHRISTCHURCH**

Sudima Hotel, 550 Memorial Avenue

10am – Sunday 17 November 2019

## Contact Details

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**TO REGISTER** OR FOR MORE  
INFORMATION GO TO OUR WEBSITE  
**[www.ttotw.iwi.nz](http://www.ttotw.iwi.nz)**

## He Mihi

### TĒNĀ KOUTOU KATOĀ

Welcome to the November Engagement Hui for Tātau Tātau o Te Wairoa Trust (Tātau Tātau). Thank you for coming along on this journey with us.

It has been a busy year to date for the Trust, as we worked on implementing the structure of the Unit Trust and Kāhui representation model, following its overwhelming approval from our Adult Registered Members in the Special Resolution Vote in November 2018.

Over the course of 2019, our Kāhui finalised their Trust Deeds and held their Kāhui representative elections. Tātau Tātau Kāhui Representative elections were also held between December 2018 and August 2019, and Ngāti Rakaipaaka election results are due at the end of November 2019. Directors were also appointed to our Commercial Board.

We advertised and expect to have general manager and commercial adviser appointments for Tātau Tātau in place shortly. All going well, we will introduce both to you at this year's AGM on 14 December 2019.

In the meantime, the elected Tātau Tātau Kāhui Representatives have been focused on putting together the draft Five-Year Strategic Plan, which we are pleased to present to you now for your feedback.

We are looking forward to this opportunity to kōrero with you on the strategic direction for Tātau Tātau. Our goal is to ensure a prosperous, healthy and aspirational future for all the Whānau, Hapū and Iwi of Te Rohe o Te Wairoa.

This is your opportunity to tell us if you think we are on the right track. If you can't attend a hui, please send us your feedback through our Facebook page or via the feedback form on our website. We will then review all your feedback, make any necessary changes, and then present the final Five-Year Strategic Plan for approval at this year's AGM.

It's great to see so much progress happening now, after more than 30 years on this journey to settlement.

As we keep moving forward, we must continue to acknowledge the mahi of our tūpuna. We thank them for starting this journey, so that today our tamariki and mokopuna can benefit.

Everyone with whakapapa to the Iwi and Hapū of Te Rohe o Te Wairoa is welcome to attend our Engagement Hui. We encourage you, if you are not already registered with the Trust, to head to [www.ttotw.iwi.nz](http://www.ttotw.iwi.nz) today to register. That way you can keep updated with the latest news from the Trust.

Thank you for your continued support whānau. Your input remains crucial in helping us build a positive future for the Iwi and Hapū of Te Rohe o Te Wairoa.

Nākū iti nei, nā



Leon Symes  
Chairperson  
Tātau Tātau o Te Wairoa Trust



**"WE NEED TO ENSURE THAT WHĀNAU MAINTAIN  
A VOICE IN THE DECISION-MAKING."**

*Tātau Tātau Iwi Member feedback*



## Overview of Engagement Hui

NINE ENGAGEMENT HUI ARE BEING HELD IN NOVEMBER TO GET YOUR FEEDBACK ON OUR DRAFT FIVE-YEAR STRATEGIC PLAN, WHICH SETS OUT OUR STRATEGIC DIRECTION FOR THE YEARS AHEAD AND ALSO PROVIDES SOME INSIGHT INTO OUR ANNUAL WORK PROGRAMME THROUGH TO 30 JUNE 2020.

This is your opportunity to tell us if you think we are on the right track with our strategic planning. We will listen to your feedback and review all your comments, to ensure we are reflecting the aspirations of our people. We will make any necessary changes and then come back to you with a final Five-Year Strategic Plan which will be presented to you for approval at the AGM on 14 December. This plan will guide our mahi for you moving forwards.

The hui will also take members through the Tātau Tātau o Te Wairoa Trust Group Structure – this is our representation and asset arrangement model (Unit Trust Model) that you approved last year. This has been developed in consultation with an experienced team of legal advisors at Chapman Tripp and is now in operation.

The structure of the hui is:

01  
PROTOCOL

02  
VIDEO  
PRESENTATION

03  
Q & A AND  
FEEDBACK

04  
KAPUTĪ

The video presentation will cover all the information included in this booklet. Following the presentation, you can ask questions of the Tātau Tātau Kāhui Representatives who are present. We have allocated 45 minutes for questions, answers and feedback. We will then have a kaputī together, so you can meet your Tātau Tātau Kāhui Representatives one-to-one.

Please read this Information Booklet and if you have any pātai (questions) please kōrero with your Tātau Tātau Kāhui Representatives, or email the Trust at [register@ttotw.iw.nz](mailto:register@ttotw.iw.nz).

**“TĀTAU TĀTAU MEANS TOGETHER,  
LET’S NOT LOSE SIGHT OF THE THINGS GIVEN TO US.”**

*Tātau Tātau Iwi Member feedback*





## Key Terminology

DURING THE HUI YOU MAY HEAR TRUSTEES USE SOME OF THE FOLLOWING WORDS. THEY ARE ALSO USED THROUGHOUT THIS BOOKLET.

KUPU	MEANING / EXPLANATION
ADULT REGISTERED MEMBER	A member of the Iwi and Hapū of Te Rohe o Te Wairoa identified on the Register as being 18 years of age or over.
ASSET ARRANGEMENT	How the settlement funds and assets are managed.
BENEFICIAL ENTITY	An entity which represents the interests of, and is ratified by, a Kāhui.
COMMERCIAL ARM	The commercial arm of Tātau Tātau o Te Wairoa which runs commercial activities under the Unit Trust Model.
CORPORATE TRUSTEE	An entity incorporated to act as corporate trustee of the Trust from time to time.
KĀHUI	The following groupings representing the Iwi and Hapū of Te Rohe o Te Wairoa as further described in the Fourth Schedule of the Trust Deed: (a) Rongomaiwahine Iwi (b) Ngāti Rakaipaaka; (c) Ngā Tokorima a Hinemanuhiri; (d) Whakakī-Nui-A-Rua; (e) Te Wairoa Tapokorau Mai Tawhiti; (f) Te Wairoa Tapokorau Whānui; and (g) Te Hononga o Ngā Awa
KĀHUI BENEFICIAL UNITS	A Unit conferring an equal interest in the value of the Trust Assets from time to time.
FIVE-YEAR STRATEGIC PLAN	The Five-Year Strategic Plan of the Trust or a subsidiary prepared in accordance with the Tātau Tātau o Te Wairoa Trust Deed.
MODEL	Type of structure for the organisation.
PSGE	Post-Settlement Governance Entity. This is the organisation that administers and manages the settlement redress. For the Iwi and Hapū of Te Rohe o Te Wairoa, that is Tātau Tātau o Te Wairoa Trust.
RATIFICATION	Approval / vote from members.
REPRESENTATION	How our people are represented within the organisation.
TĀTAU TĀTAU KĀHUI REPRESENTATIVE	An individual elected or co-opted by a Kāhui to be a Director of the Corporate Trustee.

## Our Settlement Journey

OUR SETTLEMENT JOURNEY BEGAN MORE THAN 30 YEARS AGO, WHEN OUR ELDERS FIRST LODGED HISTORICAL TREATY CLAIMS WITH THE WAITANGI TRIBUNAL IN THE EARLY 1980s, FOR THE AREA BETWEEN TŪRANGANUI-A-KIWA AND MŌHAKA (THE 'WAIROA INQUIRY DISTRICT').

Ultimately our whakapapa and whanaungatanga helped us to work together. Our Iwi and Hapū eventually formed into a single large natural grouping, initially known as the Wairoa Working Group, and then Te Tira Whakaemi o Te Wairoa (Te Tira), made up of seven clusters of Iwi and Hapū groups across the region.

It took years of intense discussion, consultation and negotiation to get to our Deed of Settlement and Post-Settlement Governance Entity (PSGE), Tātau Tātau o Te Wairoa Trust, which our Iwi and Hapū approved in 2016.



Over the course of 2019, our Kāhui finalised their Trust Deeds and held their Kāhui representative elections. Many Kāhui are progressing forward with their strategic planning and annual work programme.

Our Tātau Tātau Representatives have been working hard to put together a draft Five-Year Strategic Plan for the Trust. This is presented to you on pages 8 to 15 and the purpose of the Engagement Hui is to seek your feedback on this draft plan.

The Unit Trust Model that you approved is also now in operation. Our Tātau Tātau Kāhui representatives have been undertaking significant mahi over the past year to get to this point. A summary of this is on pages 18 to 24, and our Tātau Tātau Kāhui representatives will be available to answer any questions you have on this at the hui.

For further information on the details of our settlement, visit [www.ttotw.iwi.nz](http://www.ttotw.iwi.nz)



## Our Trust and the Kāhui

TĀTAU TĀTAU O TE WAIROA TRUST, AS OUR PSGE, IS RESPONSIBLE FOR ADMINISTERING OUR SETTLEMENT REDRESS, WHICH WE RECEIVED AFTER THE IWI AND HAPŪ OF TE ROHE O TE WAIROA CLAIMS SETTLEMENT BILL PASSED THROUGH PARLIAMENT AND BECAME LAW IN 2018.

Within the Trust, we have seven (7) Kāhui (clusters). Elections for Kāhui representatives were held between December 2018 and August 2019. Ngāti Rakaipaaka election results are due at the end of November 2019.

## Your Tātau Tātau Kāhui Representatives are:

Rongomaiwahine Iwi	Leon Symes (Chair)
Te Whakakī Nui-ā-Rua	Pieri Munro (Deputy Chair)
Te Hononga o Ngā Awa	Apiata Tapine
Ngā Tokorima a Hinemanuhiri	Alexander Maehe
Ngāti Rakaipaaka	Graeme Symes* (Current Tātau Tātau Kāhui representative and the only nominee leading into the 2019 election for this role.)
Te Wairoa Tāpokorau Mai Tāwhiti	Oha Manuel
Te Wairoa Tāpokorau Whānui	Phillip Beattie

The Tātau Tātau Kāhui Representatives are Directors of Tātau Tātau o Te Wairoa Trustee Limited, which is the sole corporate trustee for Tātau Tātau o Te Wairoa Trust.

Tātau Tātau has all the usual powers of a PSGE, including the ability to establish subsidiaries.

Tātau Tātau is accountable to our Iwi and Hapū and has committed to engaging regularly and keeping members up to date through hui, pānui, our website and social media.



TĀTAU TĀTAU O TE WAIROA:  
HE IWI MOTUHAKE, HE  
TĀNGATA ŌRANGA AKE

# OUR DRAFT FIVE-YEAR STRATEGIC PLAN

## Tātau Tātau o Te Wairoa

### Whakataukī

#### PROVERB

Kia tutuki ki te wawata kē tū anō rātou Whānau, Hapū, Iwi, i runga i o rātou ake mana.  
To realise our dreams for our people to stand on their own authority.



### Moemoeā

#### OUR SHARED ASPIRATION FOR THE FUTURE

We aspire for the Whānau, Hapū and Iwi of Te Rohe o Te Wairoa:

- > To be prosperous, healthy and aspirational
- > To proudly identify with te ao Māori
- > To be the kaitiaki for a restored natural environment
- > To be the key decision-makers for our future.

### Our Purpose

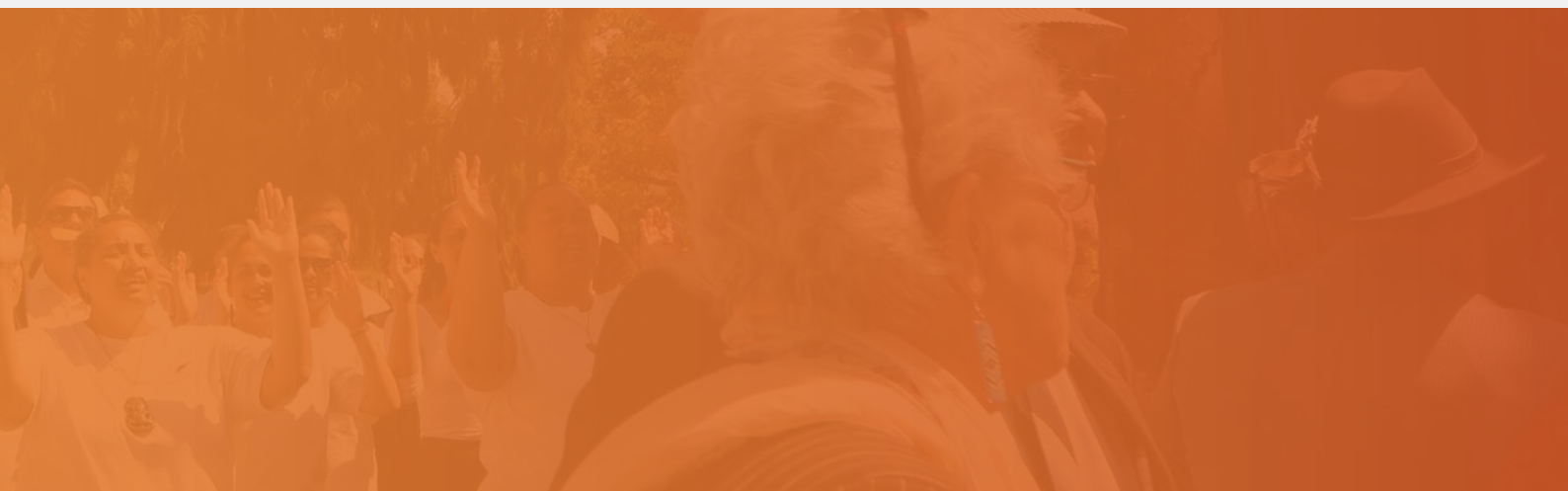
#### OUR ROLE IN ACHIEVING THE VISION

- > **Influence** our partners and others to contribute actively to the development of Whānau, Hapū and Iwi.
- > Use the **collective representation** of the Kāhui to support the impact and effectiveness of our mahi.
- > Take **responsibility** for our economic asset base for intergenerational benefit.

## A tātau tikanga

### OUR VALUES AS WE PURSUE OUR MAHI

<b>RANGATIRATANGA</b>	Sound governance and leadership; lead our people by example
<b>MANAAKITANGA</b>	Uplift the mana of others through kindness, hospitality and mutual respect
<b>WAIRUATANGA</b>	Respect and exercise the spiritual dimension of our world: that which is pono and tika
<b>WHANAUNGATANGA</b>	Promote our connection to ensure the harmony and solidarity of our people
<b>KAITIAKITANGA</b>	Support and promote the protection of our natural environment



## Our Strategic Pou

### THE THEMES OF OUR WORK

#### MANA MĀORI

Whānau, Hapū and Iwi have pride in their identity and are infused with te reo, kawa, toi and whakapapa - the four themes of this pou.

#### TANGATA

Our people are prosperous, vibrant, innovative, healthy and at the heart of decision-making for the future.

#### TAIAO

The Whānau, Hapū and Iwi of Te Rohe o Te Wairoa are acknowledged kaitiaki for a restored natural environment, exercising mātauranga Māori to maintain sustainable land use, flourishing biodiversity and clean streams and rivers.

#### TE PĀTAKA

Tātau Tātau o Te Wairoa responsibly oversees a diverse and prospering economic asset base for intergenerational benefit, while demonstrating high quality governance and management.

## Our Strategic Pou

### TĀTAU TĀTAU O TE WAIROA

## POU 1: MANA MĀORI O TE ROHE O TE WAIROA

#### **Long-term outcome:**

For Whānau, Hapū and Iwi to have pride in their identity and be infused with te reo, kawa, toi and whakapapa — the four themes of this pou.

### THEME ONE: TE REO O TE ROHE O TE WAIROA

#### **Strategy:**

Te Reo Māori will flourish in Te Rohe o Te Wairoa when:

- > it is widely revered and respected;
- > it is attempted and spoken by everyone everywhere;
- > Whānau and Hapū are championing the language; and
- > when all schools prioritise Te Reo Māori.

There are several providers of Te Reo Māori within Te Rohe o Te Wairoa already working to achieve these outcomes. If these providers are empowered and supported, we believe their work will accelerate. It is our role to do this by influencing our partners to ensure Te Reo Māori providers have enough resources and power to have real impact.

#### **Goal for Year One:**

To discover, learn, and plan.

#### **Actions to 30 June 2020:**

1. Complete an inventory of Te Reo Māori providers in Te Rohe o Te Wairoa.
2. Learn about providers' aspirations and needs, strengths and challenges.
3. In collaboration with providers, build a plan for our influence to foster acceleration of their work.

### THEME TWO: KAWA O TE ROHE O TE WAIROA

#### **Strategy:**

Kawa is held by the individual Hapū and Whānau of Te Rohe o Te Wairoa. They lead the discussion and aspirations for their needs; and Tātau Tātau supports them as required.

#### **Goal for Year One:**

To understand how we can best provide timely, useful support to Hapū and Whānau so their individual kawa is kept alive through understanding and practice.

#### **Actions to 30 June 2020:**

Through regular engagement with Hapū and Whānau, we will learn about their aspirations and needs for their kawa and provide support as required.



## THEME THREE: TOI O TE ROHE O TE WAIROA

### **Strategy:**

Carving, weaving, kapahaka and other arts and cultural expression are important to the identity of Hapū and Whānau. We will support and uplift the artisans and providers of these toi and use our influence to empower them and grow their impact.

### **Goal for Year One:**

To discover, learn, and plan.

### **Actions to 30 June 2020:**

1. Complete an inventory of providers of Toi in Te Rohe o Te Wairoa.
2. Learn about their aspirations and needs, strengths and challenges.
3. In collaboration with providers, plan our influence with partners and others to provide practical support for toi providers.

## THEME FOUR: WHAKAPAPA O TE ROHE O TE WAIROA

### **Strategy:**

Whakapapa is central to our identity. It is the determining factor to become a beneficiary member of ngā Iwi me ngā Hapū o Te Rohe o Te Wairoa settlement.

We estimate there are 35,000 descendents of our Whānau, Hapū and Iwi in Aotearoa and around the world, of which only 7,000 are registered and engaged with us.

We aspire to greatly increase the number of engaged descendents. The Whānau, Marae and Hapū are the repository for whakapapa so it is through their support and processes that we can meet our shared aspirations. They face challenges to engage and reinvigorate their uri to re-connect and register with the Trust.

At the same time, we need to re-build our registry system and database to accommodate increasing numbers and to provide information and future value to all our people.

### **Goal for Year One:**

To discover, learn, and plan.

### **Actions to 30 June 2020:**

1. Understand Kāhui (Whānau, Marae and Hapū) needs and interests in re-connecting with their uri.
2. Learn from other Iwi about the registry database and systems they use.
3. Commission a new registry system and database that future-proofs our needs.
4. Train and enable each of the Kāhui to access and effectively utilise the new system.
5. Actively seek opportunities to greatly increase the number of engaged descendants of our Whānau, Hapū and Iwi.

**“AT THE HEART OF OUR MAHI LIES OUR VALUES OF  
RANGATIRATANGA, WHANAUNGATANGA, MANAAKITANGA,  
KAITIAKITANGA, AND WAIRUATANGA.”**

*Tātau Tātau Iwi Member feedback*

## POU 2: TANGATA O TE ROHE O TE WAIROA

### **Long-term outcome:**

For our people to be prosperous, vibrant, innovative, healthy and at the heart of decision-making for the future.

### **Strategy:**

Housing, health, education, employment and well-being are the core business of our government partners. Their services are currently not successful in Te Rohe o Te Wairoa because they lack a kaupapa Māori focus and they are not targeted to the specific needs, challenges and advantages of Whānau, Hapū and Iwi.

We will work to change the mindset behind these issues, bringing rich information and effective strategy to the mahi, and influencing our partners to help achieve rapid improvement of outcomes.

Holding our partners to account will require baseline information for social outcomes, a strategy for change, and a monitoring and evaluation framework that is constantly referred to so we can track effectiveness and correct problems as they arise.

### **Goal for Year One:**

To hold our Crown Treaty Partner and its agencies to account for the delivery of our Social and Economic Revitalisation Strategy (SERS) agreements in our settlement for the Iwi and Hapū of Te Rohe o Te Wairoa and to play a prominent role in the research, design, resourcing and drafting of a monitoring and evaluation framework, while ensuring a kaupapa Māori focus and approach.

### **Actions to 30 June 2020:**

1. Prompt our partners to commission SERS.
2. Budget and seek funding for an active role for Hapū and Whānau in the SERS mahi.
3. Support Hapū and Whānau engagement in the SERS process.
4. Ensure Tātau Tātau has an oversight role in the SERS process.
5. Develop our own strategy for ensuring SERS recommendations are implemented.

## POU 3: TE TAIAO O TE ROHE O TE WAIROA

### **Long-term outcome:**

For the Whānau, Hapū and Iwi of Te Rohe o Te Wairoa to be acknowledged as kaitiaki for a restored natural environment, and to exercise mātauranga Māori to maintain sustainable land use, flourishing biodiversity and clean streams and rivers.

### **Strategy:**

Our whenua, awa and moana and the forests, wetlands, productive land and indigenous wildlife that they support are in a state of decline, in turn affecting the people of Te Rohe o Te Wairoa.

To restore the mauri of the taiao, we must collectively rethink the way we treat our natural world. We need to see Te Taiao and its individual contained elements as living entities and not as a commodity to be used and abused.

Our Hapū, Whānau and Iwi have both mātauranga Māori and status as mana whenua to lead and support this collective rethink. For us to be influential leaders in this space, we must first support our Kāhui to write environmental management plans for their rohe.

Collectively, we can then build an overarching environment management plan for Tātau Tātau which we can use to influence the policies and practices of our partners, landowners and resource users.

### **Goal for Year One:**

After designing a collective approach to Iwi-based environmental management planning (drawing on examples from other Iwi where appropriate), to secure funding to resource each Kāhui to lead environment management plans for their Hapū and Whānau.

### **Actions to 30 June 2020:**

1. Learn about approaches to environmental management planning from other Iwi.
2. Where appropriate, draw on these examples to design a collective strategy for Tātau Tātau.
3. Exert influence to initiate an environmental symposium in Wairoa.
4. Seek funding to resource each Kāhui to lead environment management plans for their Hapū and Whānau.
5. Engage with the tripartite planning process between local Territorial Authorities and Tātau Tātau.





## POU 4: TE PĀTAKA O TE ROHE O TE WAIROA

### **Long-term outcome:**

For Tātau Tātau to responsibly oversee a diverse and prospering economic asset base for intergenerational benefit, while demonstrating high quality governance and management of the Trust.

### **Strategy:**

Successful long-term oversight of the economic assets on behalf of our Hapū, Whānau and Iwi requires us to be capable and diligent in financial supervision and impact monitoring, while forming quality and trustworthy relationships and knowing how to leverage our collective advantage.

We have the skills and focus of our Commercial Board to guide our decision-making but it is up to the Trust to provide the checks and balances of oversight for these matters.

Developing our capability for success in these roles is an important focus of our mahi, and efficient and effective governance and management of the Trust's affairs are essential to implementing our strategic goals.

We need to set high standards for our performance in these fields.

### **Goal for Year One:**

To complete essential set-up steps for the governance and management of Tātau Tātau. This includes capability assessment and training for Trustees and recruiting a trust manager and associated support (as well as for the Commercial Board).

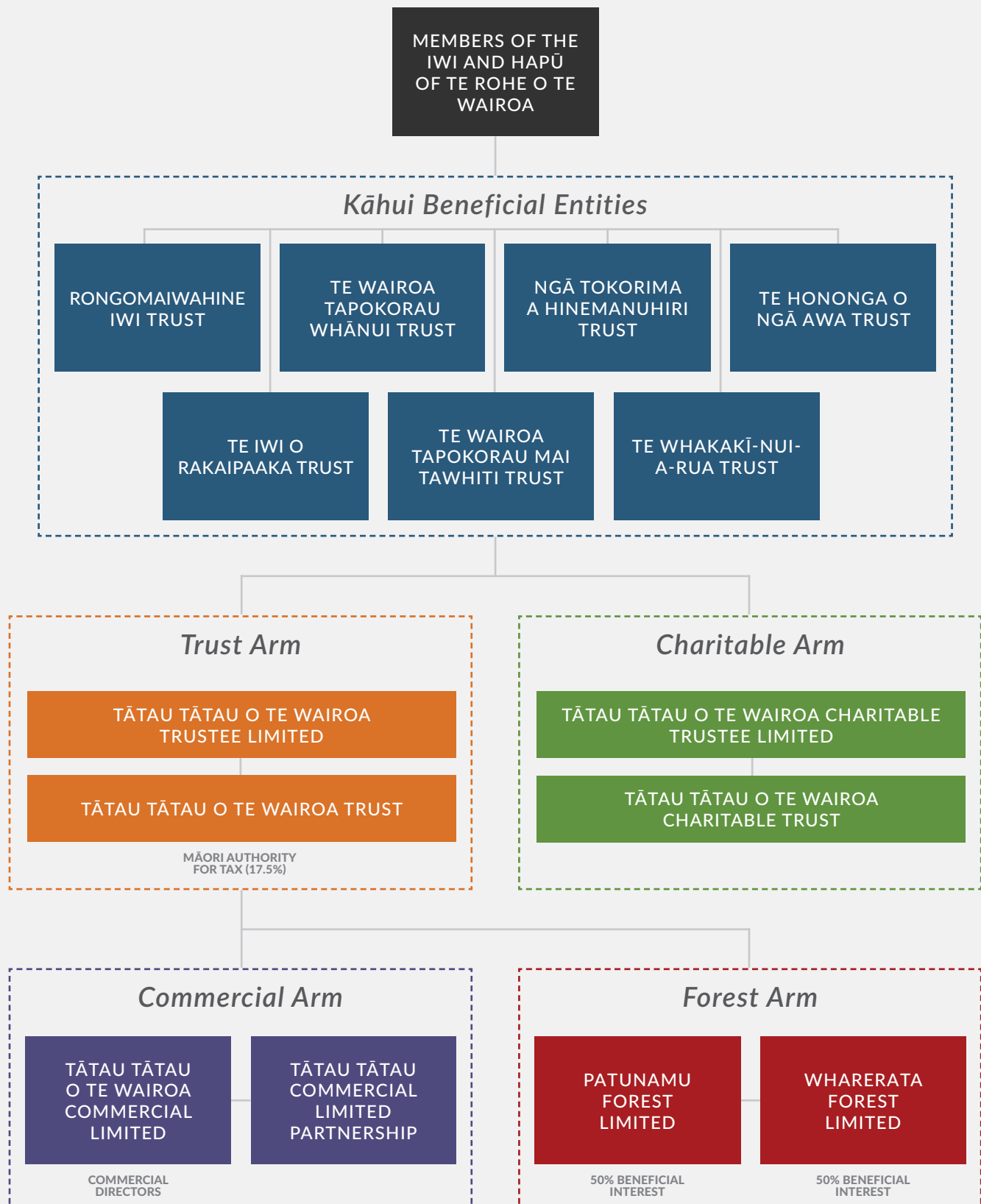
### **Actions to 30 June 2020:**

1. Assess capability requirements of Trustees and contract appropriate training.
2. Appoint manager for Tātau Tātau and support further appointments as necessary.
3. Determine policies and procedures for effective and efficient governance.
4. Design a monitoring and evaluation framework for this strategy.

## Tātau Tātau o Te Wairoa

### GROUP STRUCTURE

Our Unit Trust Model and Kāhui representation are what makes up our Tātau Tātau o Te Wairoa Group Structure. This is the model you approved in our Final Representation and Asset Arrangement vote in November 2018. The model is now fully in operation.



## *There are four arms which make up the overall Group Structure:*

- > The Trust Arm
- > The Charitable Arm
- > The Commercial Arm
- > The Forest Arm

Each arm has its own distinct purpose. This is explained in more detail on pages 18 to 24 of this Information Booklet.

The Trust Arm and the Charitable Arm both have a corporate trustee as the trustee. Each Kāhui elects one Tātau Tātau Representative who is appointed as a director of the corporate trustee of the Trust Arm and the corporate trustee of the Charitable Arm.

The shares of each corporate trustee are held on bare trust for the members of the Iwi and Hapū of Te Rohe o Te Wairoa by the Chairperson of the Trust from time to time. Leon Symes is the current Chairperson and is therefore the current shareholder of each corporate trustee.

- > Leon Symes has signed a Deed of Trust for the corporate trustees of both the Trust Arm and the Charitable Arm, under which he confirmed that he holds the shares on bare trust for the Members of the Iwi and Hapū of Te Rohe o Te Wairoa.
- > Should Leon Symes cease to be the Chairperson, the shares will be transferred to the new Chairperson. The new Chairperson will need to sign a new Deed of Trust for each corporate trustee.
- > The reason the Chairperson holds the shares in each corporate trustee is purely for ease of administration.

## *Relationship between Tātau Tātau and the Kāhui*

There are seven Kāhui which represent different Iwi and Hapū of Te Rohe o Te Wairoa. Each Kāhui has a trust, which acts as its **Beneficial Entity**. Each Beneficial Entity is governed by its own Trustees and has its own Trust Deed.

Tātau Tātau o Te Wairoa Trust is governed by Tātau Tātau o Te Wairoa Trustee Limited. This sole trustee has one director appointed from each Kāhui – these directors are known as the Tātau Tātau Kāhui Representatives.

All Adult Registered Members vote for:

1. the trustees of each Kāhui they are registered with.
2. the Tātau Tātau Representative for each Kāhui they are registered with.

These votes are done in accordance with each Beneficial Entity's Trust Deed.

Each Beneficial Entity holds Kāhui Beneficial Units (KBUs) in Tātau Tātau o Te Wairoa Trust. KBUs mean the Kāhui has an equal interest in the value of the Trust assets, under the Trust Deed.

## *Kāhui Independence Process*

A Kāhui Beneficial Entity may decide to go through an independence process. This can only happen on the fifth and tenth anniversary of the Unit Trust Model being ratified (this was done in 2018), and every tenth anniversary thereafter. (The Unit Trust Model is the final representation and asset arrangement model you approved last year.)

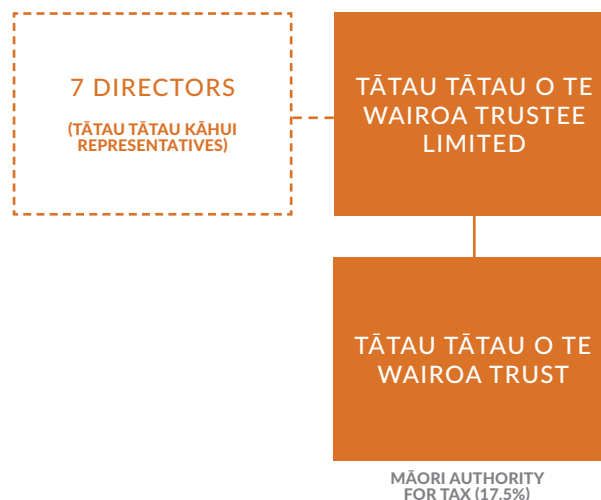
If a Kāhui decides to go through the independence process, it will redeem its KBUs (at the value determined as per the Trust Deed). The Kāhui will no longer be entitled to appoint a Tātau Tātau Representative.

However, an independent Kāhui will always remain a part of Tātau Tātau in perpetuity because Tātau Tātau is the PSGE for the comprehensive settlement with all Kāhui. The cultural redress received as part of the settlement must also stay with Tātau Tātau.

## Understanding our Tātau Tātau o Te Wairoa Group Structure

OUR GROUP STRUCTURE IS BASED ON A UNIT TRUST MODEL AND KĀHUI REPRESENTATION.

### TRUST ARM



### TĀTAU TĀTAU O TE WAIROA TRUST

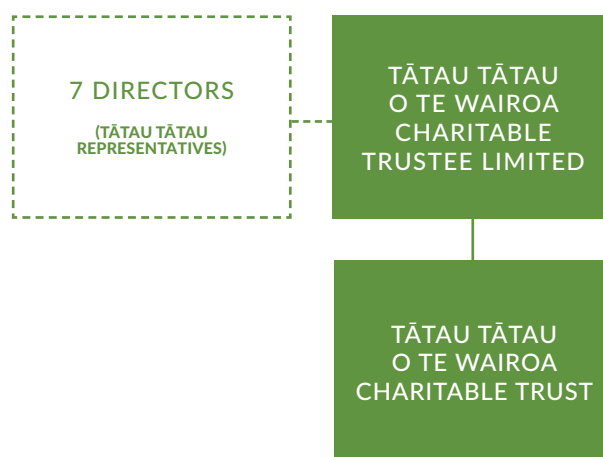
- > The Trust was established by a Trust Deed on 26 November 2016. The Trust Deed was amended on 3 August 2018, and 30 November 2018.
- > The role of the Trust is to receive and administer the settlement redress received from the Crown.
- > The Trust is a Māori Authority under the Income Tax Act 2007, so it pays income tax at a rate of 17.5%.

### TĀTAU TĀTAU O TE WAIROA TRUSTEE LIMITED

- > The Tātau Tātau Corporate Trustee acts as the sole trustee of the Trust. We use a corporate trustee to provide some protection for governors - this is common for a PSGE.
- > The Tātau Tātau Corporate Trustee exists to hold the Trust's assets, enter into transactions, incur liabilities and comply with the powers and duties provided in the Trust Deed.
- > Each Kāhui elects one Tātau Tātau Representative who is appointed a director of the Tātau Tātau Corporate Trustee. (The appointment and removal of each Tātau Tātau Representative must be in accordance with the relevant Kāhui Beneficial Entity's Trust Deed.)
- > Companies incorporated in New Zealand are required to have shares. The shares of the Tātau Tātau Corporate Trustee are held on bare trust for the Members of the Iwi and Hapū of Te Rohe o Te Wairoa by the Chairperson of the Trust (how this works and the reasons for this are explained on page 17).



## CHARITABLE ARM



### TĀTAU TĀTAU O TE WAIROA CHARITABLE TRUST

- > The Charitable Trust exists to achieve the charitable purposes outlined in its Trust Deed. This includes promoting the educational, spiritual, economic, social and cultural advancement and well-being of the members of the Iwi and Hapū of Te Rohe o Te Wairoa.
- > In order to achieve and maintain its charitable status, the Charitable Trust must only carry out charitable activities for these charitable purposes.

### TĀTAU TĀTAU O TE WAIROA CHARITABLE TRUSTEE LIMITED

- > The Charitable Trustee acts as the sole trustee of the Charitable Trust.
- > The directors of the Charitable Trustee are the same people who are appointed as directors of the Tātau Tātau Corporate Trustee.
- > Like the Tātau Tātau Corporate Trustee, the shares of the Charitable Trustee are held on bare trust for the members of the Iwi and Hapū of Te Rohe o Te Wairoa by the Chairperson of the Trust. (Leon Symes is the current Chairperson and therefore the current shareholder. Should Leon cease to be the Chairperson, the shares will be transferred to the new Chairperson.)



### TĀTAU TĀTAU COMMERCIAL LIMITED PARTNERSHIP

- > The Limited Partnership is the corporate vehicle for the Trust to engage in commercial activities.
- > Under the Limited Partnerships Act 2008, a limited partnership must have at least one limited partner and one general partner. A limited partner provides capital (and their liability is limited) and a general partner is responsible for managing the limited partnership.
- > The Trust is the limited partner, and acts as a passive investor in the Limited Partnership. Tātau Tātau o Te Wairoa Commercial Limited is the general partner.
- > The business of the Limited Partnership includes holding, managing and administering assets, and undertaking any other activity determined by the General Partner Company (GP Company).
- > As the limited partner, the liability of the Trust is limited to the amount it contributes to the Limited Partnership. This is subject to the Trust not taking part in the management of the Limited Partnership – this is the role of the GP Company.
- > Using a limited partnership is preferred over a holding company because a limited partnership is more efficient for tax. The Trust, as a Māori Authority, has a 17.5% tax rate and a limited partnership is “flow-through” for tax meaning the Limited Partnership benefits from the Māori Authority tax rate. A company is not “flow-through” for tax which means that if a holding company was used instead, the standard company tax rate of 28% would apply.
- > The Limited Partnership is governed by a limited partnership agreement.

### TĀTAU TĀTAU O TE WAIROA COMMERCIAL LIMITED (GP COMPANY)

- > As the general partner of the Limited Partnership, the GP Company is responsible for the management of the Limited Partnership.
- > The board of the GP Company is separate from the board of the Tātau Tātau Corporate Trustee. The board of the GP Company is made up of at least five directors all appointed by written notice from the Tātau Tātau Corporate Trustee.
- > When considering whether a person is appropriate for appointment as a director of the GP Company, the Tātau Tātau Corporate Trustee will only appoint those applicants with the skills and expertise necessary for the appointment and will take advice from a suitably qualified independent agency.
- > The first appointed directors are appointed to office for a two-year term and are eligible for re-appointment following this. All future directors are appointed for three years and are also eligible for re-appointment following this.
- > The directors of the GP Company must comply with their obligations under the GP Company’s constitution and the Companies Act 1993.



## COMMERCIAL BOARD

Earlier this year, we advertised for directors on the Commercial Board, through the SEEK website and via newspaper.

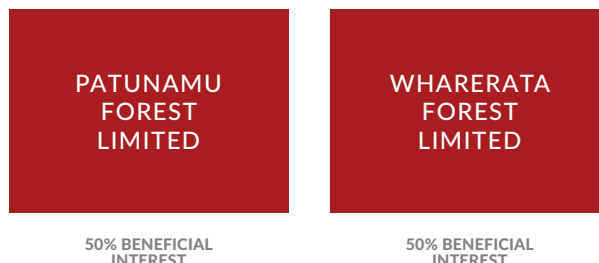
The appointed Commercial Board Directors are:

- > Tony Gray (Chair)
- > Jason Rogers
- > Michael Crawford
- > Rangi Manuel
- > Tina Porou

Appointments for these roles have been made on a 'best person for the role' basis. Each person had to show they have the ability and expertise to maximise returns that will either be re-invested or distributed to Kāhui. Candidate selection was done in consultation with qualified independent agency, Deloitte.

These Commercial Board Directors will stand for an initial period of two years.

The Commercial Board has prepared a Statement of Investment Policy and Objectives (SIPO) which includes how the Commercial Board will operate. The SIPO has been approved by the Directors of the Corporate Trustee of Tātau Tātau o Te Wairoa Trust. You can access the SIPO in the 'Documents' section of our website.



### PATUNAMU FOREST LIMITED

- > The Patunamu Forest is owned by the Patunamu Forest Trust. The Trustee of the Patunamu Trust is Patunamu Forest Limited.
- > The Tātau Tātau Corporate Trustee has a 50% beneficial interest in the Patunamu Forest. The other 50% beneficial interest is held by the Minister for Treaty of Waitangi Negotiations, and may be transferred to the other Patunamu claimants (being Ngāti Ruapani ki Waikaremoana, and any other claimants with well-founded historical Treaty claims to the Patunamu Forest).
- > There are four Directors on the board of Patunamu Forest Limited. Two have been appointed by the Tātau Tātau Corporate Trustee, and two have been appointed by the Crown.

#### Directors appointed by Tātau Tātau Corporate Trustee:

- > Richard Brooking (Chair)
- > Bryan McKinlay

#### Directors appointed by the Crown:

- > Judith Stanway
- > Andrew Anderson

### WHARERATA FOREST LIMITED

- > The Wharerata Forest is owned by the Wharerata Forest Trust. The Trustee of the Wharerata Forest Trust is Wharerata Forest Limited.
- > The Tātau Tātau Corporate Trustee has a 50% beneficial interest in the Wharerata Forest. The other 50% beneficial interest is held for the Tāmanuhiri Tūtū Poroporo Trust.
- > There are four Directors on the board of Wharerata Forest Limited. Two have been appointed by the Tātau Tātau Corporate Trustee, and two have been appointed by Ngāi Tāmanuhiri Custodian Trustee Limited.

#### Directors appointed by Tātau Tātau Corporate Trustee:

- > Julian Kohn
- > Shayne Walker

#### Directors appointed by Ngāi Tāmanuhiri Custodian Trustee Limited:

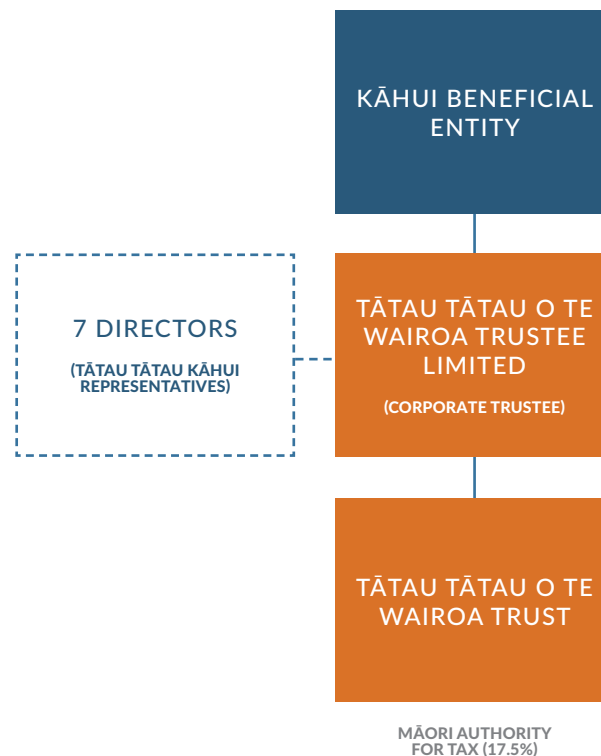
- > Matene Blandford
- > Tina Porou



## WHICH KĀHUI HAVE INTERESTS IN PATUNAMU AND WHARERATA FORESTS?

The Ninth Schedule of the Trust Deed sets out the Kāhui with interests in each of the Patunamu and Wharerata Forests. By 30 November 2023, the Beneficial Entities representing Kāhui with interests in the Forests must enter an agreement outlining the percentage of their interests in the Forests. If a Kāhui listed in the Ninth Schedule goes through an independence process, it will be entitled to its percentage interest in the relevant Forest.

## KĀHUI BENEFICIAL ENTITIES



## HOW ARE DISTRIBUTIONS FROM THE TRUST TAXED?

For the first three years, the Trust will distribute Treaty settlement interest to the Beneficial Entities. The Trust received Treaty Settlement interest, tax free. Distributions sourced from Treaty Settlement interest will be treated as exempt income when they are received. Beneficial Entities should therefore not be required to pay income tax on distributions in the first three years.

From the fourth year, the Trust will begin making taxable Māori authority distributions. The Trust may attach Māori authority credits (MACs) to reduce the tax that the recipients of taxable distributions are required to pay. Excess MACs may be refunded at the end of an income year.

Beneficial Entities may be able to allocate taxable Māori authority distributions to a marae committee or other charitable entity that is exempt for income tax purposes. Taxable Māori authority distributions that are allocated to a charitable entity will not be subject to income tax, and any MACs attached to the taxable distribution may be refunded.

**Important note: Beneficial Entities should seek independent legal advice before establishing charitable entities.**

## HOW ARE KĀHUI BENEFICIAL UNITS (KBUs) VALUED?

Tātau Tātau is responsible for calculating the unit value of the KBUs. The formula for calculating the unit value of KBUs is provided for in the Trust Deed and calculates the KBU's value with reference to the net asset value of the Trust.

Tātau Tātau will calculate the net value of its assets and the unit value of the KBUs on 30 June of each year, and from time to time as required. Tātau Tātau will notify Beneficial Entities when these calculations are made.

## DOES THIS IMPACT ON KĀHUI ABILITY TO REGISTER FOR GST OR TO ELECT TO BECOME A MĀORI AUTHORITY?

Holding KBUs in Tātau Tātau does not entitle a Beneficial Entity to:

- > Register for GST; or
- > Elect to become a Māori Authority under the Income Tax Act 2007.

Beneficial Entities may be eligible to register for GST or to elect to become a Māori Authority where they are engaged in other activities that entitle them to do so, separate from their holding of KBUs in Tātau Tātau. **Kāhui should seek independent legal advice on these matters.**



## Kāhui and their hapū

### Rongomaiwahine Iwi

Ngāi Te Rākatō  
Ngāti Hikairo  
Ngāti Hinewhakāngi (also known as Hinewhata)  
Ngāti Meke  
Ngāi Tama (including Ngāti Ruawharo)  
Ngāi Tārewa  
Ngāi Tū (including Ngāi Takoto)

### Ngāti Rakaipaaka

Ngāti Rangī  
Ngāi Te Rehu  
Ngāi Tamakahu  
Ngāi Tureia  
Ngāi Te Kauaha/ Ngāti Kauaha

### Ngā Tokorima a Hinemanuhiri

Ngāi Tamaterangi  
Ngāti Mākoro  
Ngāti Hingāngā  
Ngāi Pupuni  
Ngāti Pareroa  
Ngāti Poa  
Ngāi Tamatea  
Ngāti Hinetu  
Ngāti Mihi

### Te Hononga o Ngā Awa

Ngāti Hingāngā (also known as Te Aitanga a Pourangahua)  
Ngāti Kōhatu (also known as Ngāti Hinehika)  
Ngāti Hinemihi  
Ngāti Hikatu  
Ngāti Puku  
Ngāti Peehi  
Ngāti Hinepehinga  
The Whaanga Whānau and the Hinemanuhiri ki Waipaoa Whānau

### Whakakī Nui-A-Rua

Ngā hapū o Whakakī, being:  
Ngāti Hine Te Pairu  
Ngāti Hinepua  
Ngāi Te Ipu  
Ngā hapū o Iwitea, being:  
Ngāi Tahu  
Ngāti Ruapani  
Ngāti Urewera  
Ngāti Hinepua  
Ngāi Tūpaka  
Ngāi Te Kakari  
Ngāti Matawhāiti  
Ngāti Hikawhare  
Ngāi Te Koara  
Ngāi Te Rangihauene  
Ngāti Hineringa  
Ngāti Pukukaraka  
Ngāti Pokino  
Ngāti Hau  
Ngāti Rua  
Ngāti Kahina  
Ngāti Kipamaro  
Ngāti Kakahi  
Ngāti Kaituna  
Ngāti Patutai  
Ngāti Mātuhanga  
Ngāi Teki  
Ngāi Te Ariari  
Ngā hapū o Ngāmotu, being:  
Kaahu  
Te Uri o Te O  
Ngā Huka o Tai  
Te Aitanga a Puata  
Ngāti Mātua  
Ngāti Koropī  
Ngāi Tarita  
Ngāi Te Rangituanui  
Ngāti Hikatu

### Te Wairoa Tapokorau Mai Tawhiti

Te Aitanga a Puata  
Ngāti Kurupakiaka  
Ngāti Tiakiwai  
Ngāti Momokore  
Ngāti Waiaha  
Ngāi Te Rangituanui  
Ngāi Taitau  
Ngāti Mātangirau  
Te Uri o Te O  
Ngāi Tauira  
Ngāti Matua  
Ngāti Tahu  
Ngāti Kahu  
Ngāti Koropi

### Te Wairoa Tapokorau Whānui

Ngāti Moewhare  
Ngāi Te Apatu  
Ngāi Tānemitirangi  
Iwi Kātea  
Ngāi Tauira  
Ngāi Te Kapuamātotoru  
Ngāti Kuruhiwi  
Ngāti Ngakautaweka  
Ngāti Pukupepepi  
Ngāti Rāhui  
Ngāi Tamao  
Ngāti Tawarangi  
Ngāi Te Aorangi

## Frequently Asked Questions

### ENGAGEMENT HUI AND MY FEEDBACK

#### *Will what I say make a difference?*

Yes absolutely! Your thoughts, and comments will be fed directly into the process and decision-making that will guide the final development of our Five-Year Strategic Plan.

### FIVE-YEAR STRATEGIC PLAN

#### *How will I benefit from the Five-Year Strategic Plan?*

Our goal is to ensure a prosperous, healthy and aspirational future for all the Whānau, Hapū and Iwi of Te Rohe o Te Wairoa. The Five-Year Strategic Plan sets a framework for this. It means we can put in place plans to advance our people socially, economically, culturally and spiritually. This could be through education opportunities, jobs, and improved health and housing outcomes, grants, and improvements to our marae.

### TĀTAU TĀTAU O TE WAIROA TRUST GROUP STRUCTURE

#### *Why are we using a Unit Trust Model?*

This is the final representation and asset arrangement model that was approved on 30 November 2018 by 91.78% of those Adult Registered Members who voted in the Special Resolution vote.

We had to consider which model would deliver more immediate benefits and greater control of income derived from the settlement for the Kāhui and our Iwi, Hapū and Whānau right from the outset. We wanted to incorporate key strengths of existing PSGE models, so we could use collective mechanisms for our asset management and economies of scale through keeping the principal intact. We also needed to enable Kāhui seeking independence to do so without the need for further Tātau Tātau Trust Deed changes or Special Resolutions.

We analysed other PSGE models of a similar size to Tātau Tātau and how representation and delivery of benefits to their members is undertaken. However, these existing models were not found to be an appropriate identical match for the management of our settlement redress due to our circumstances. We are unique and our Unit Trust Model has been tailored specifically to the needs of our own Whānau, Hapū and Iwi.

### KĀHUI

#### *Why do we have a Kāhui structure?*

The feedback we received over the past few years is that it is best to continue the path that we have forged through the settlement process so far – being grouped by Hapū for representation, then coming together under one umbrella group. Many Whānau are used to the Kāhui structure and feel that it is fair, in that each Kāhui can elect its own representative as Trustee on the Tātau Tātau Board. That way, each smaller group's voice is heard, but overall, we are stronger together as one.

After considering your feedback, the Initial Trustees recommended we continue with the Kāhui representation approach for Tātau Tātau. Our voting members approved this representation in the Special Resolution vote in November 2018.

#### *How does voting work if I belong to more than one Kāhui?*

Every Adult Registered Member has one vote on matters concerning Tātau Tātau.

Every Adult Registered Member has one vote for each Kāhui they are registered with in relation to matters concerning that Kāhui (or its Beneficial Entity).







## Notes



KIA TUTUKI KI TE WAWATA KĒ TŪ ANŌ RĀTOU WHĀNAU,  
HAPŪ, IWI, I RUNGA I O RĀTOU AKE MANA.

*To realise our dreams for our people to stand on their own authority.*

## Feedback Form

IF YOU HAVE FEEDBACK AND WISH TO SUBMIT THIS DURING THE HUI, PLEASE FILL OUT THE FOLLOWING SECTIONS AND GIVE TO OUR SUPPORT PERSON.

*We want your feedback on:*

- > Our aspirations, purpose and vision
- > Our Strategic Pou
- > First-year activities under each Pou through to 30 June 2020

These are outlined in detail on pages 8-15.

*Share your thoughts on our aspirations, purpose and mission – do these reflect Tātau Tātau o Te Wairoa in your eyes? Is this how you would like our mahi to be guided?*

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*Share your thoughts on our Strategic Pou – will these benefit the Iwi and Hapū of Te Rohe o Te Wairoa?*

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*Share your thoughts on our first-year activities under each Pou through to 30 June 2020.*

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*General feedback - is there anything else you'd like to share not covered above?*

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**TĀTAU TĀTAU**  
o Te Wairoa