



10 Year Report and Review

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Contents

Tomorrow's Ngāti Whātua	4
He Kupu Mihi.....	5
Executive Summary.....	6
Background and Approach	9
Introduction.....	12
Background of Ngāti Whātua o Kaipara	12
Ngāti Whātua o Kaipara Treaty Settlement.....	13
Demographic Profile	13
Structures and Subsidiaries	13
Ngā Maunga Whakahii o Kaipara Tari Pupuritaonga Trust (Te Tari Pupuritaonga)	14
Kaipara Commercial Development Limited (KCDL)	14
Whiti Ora o Kaipara Charitable Trust (Whiti Ora)	15
Current State	16
Ngāti Whāuatanga, Identity and Shared values as an Iwi	16
Shared Purpose, Common Goals and Direction.....	17
Communication and engagement	18
The associated subsidiaries - KCDL and Whiti Ora	18
Governance Performance and Accountability	19
The Challenges to Date	20
Governance, performance, and accountability	21
A need to enhance and improve Ngāti Whāuatanga, Identity, and Shared values across the iwi.....	23
The need for a greater purpose, a common goal, and clear direction.....	24
Lack of Communication at all levels	25
No Succession Planning	26
Kotahitanga	27
Planning and reporting.....	31
Nohoanga Kaumātua	31

Tikanga	32
Achievements since Settlement.....	34
Achieving Settlement	34
Hīkoi across the rohe.....	35
Initial marae distribution	35
Representation achievements.....	35
Electorate achievement	35
Environmental achievements	36
Social achievements	37
Moving to Te Whare Oranga Parakai	38
Commercial Activities	38
The Impacts of Settlement	39
Aspirations for the Future	40
Marae Mana Motuhake	40
Thriving Whātuatanga	41
Whānau Housing	41
Unity – Kotahitanga	41
Increased footprint across the takiwā	42
Restoration of the whenua and moana	42
More opportunities for whānau.....	42
Recommendations	44
Ngā Maunga Whakahii o Kaipara Development Trust - Governance improvements	44
Ngā Maunga Whakahii o Kaipara Development Trust - Trust Deed Improvements	45
Marae – Trust Deed Improvements	47
Nohoanga Kaumatua – Te Pupuritaonga Trust Deed Improvements.....	48
Ngā Maunga Whakahii o Kaipara - Group Improvements	48
Whiti Ora – Overall Improvements.....	49
KCDL – Overall Improvements	50
Improving Communications and Engagement.....	52

Whaia te Kotahitanga	52
Enhancing Ngāti Whātuatanga.....	53
Housing	53
Next Steps	54
Appendix – Sources of Reference.....	55
People Interviewed	55
Surveys.....	55
Deed of Settlement.....	55
Trust Deeds.....	55
Constitutions	55
Trust Deed Review	55
Annual Reports.....	55
Other Associated Documents.....	56
Letters.....	57

Disclaimer

The contents of this report and the comments and insights contained within are gathered from several sources which include a survey of registered members of Ngā Maunga Whakahii o Kaipara, interviews with key personnel, and analysis of key documentation. Both HTK Group and Ngā Maunga Whakahii o Kaipara have taken every care to ensure the accuracy and fairness of this report.

Tomorrows Ngāti Whātua

The purpose of the Tomorrow's Ngāti Whātua project is to provide recommendations that will help strengthen the people and taonga of Ngāti Whātua now and into the future.

Timatahia ki te tihi o te Atua nui

Te Maunga Whakahii o Te Manawanui o te Marae tenei o Puatahi

Ka huri te titiro ki te tihi o Taranaki Maunga korero o te Pa o Te Aroha kei Araparera e

Waho atu ko Tuhirangi maunga te toka kamaka o Kakanui a Paneira Te Kia Ora te Marae, kei raro iho ra,

Waho atu ko Tauwhare maunga e toha nei ki te rai whakararo e maunga korero o Whiti te Ra te marae o Reweti

Huri atu ki te uru, ko Tarawera te maunga Ngai tai i Turia ki te Maro Whara te marae o Haranui e

Kaipara moana

Kai para moana e ngunguru, e ngunguru, e ngunguru nei, ko ngā rarangi maunga, tu tonu, tu tonu, tu tonu e

Ko ngā rarangi tangata, ngaro noa, ngaro noa, ngaro noa atu ra

Hei ha!

He Kupu Mihi

This 10-year review report is written in the spirit of enhancing the wellbeing of current and future generations of Ngāti Whātua o Kaipara. This may mean that some things are said in this report that are perhaps difficult to read and hear. However, the intention of this report is to highlight both the good that has been done and where significant improvements are needed to progress forward.

Most of us are also reluctant to give negative feedback about others, especially when we know such feedback is likely to be made public. For this reason, we are incredibly grateful to everyone who chose to participate in this process, whether individually or as part of a group: ka nui aku mihi ki a koutou katoa. Thank you for your time, your sincerity, and your aroha. It is with assurance that all feedback has been taken seriously (including that which is not specifically mentioned in this report). We will uphold the mana of those as promised, by upholding and honouring your confidentiality.

And finally, to the kaumatua who spent the day discussing the history of the settlement, who told me the stories of their tipuna, who explained to me the many connections between Ngāti Whātua o Kaipara and other iwi o te motu, whilst outlining their aspirations for their mokopuna and the future generations of Ngāti Whātua o Kaipara.

Tēnā rawa koutou katoa.

Executive Summary

This 10-year report aims to provide an overview of how the iwi has arrived in its current state with a view to successfully enable transformational change.

The report highlights the need for a rallying call for the people of Ngāti Whātua o Kaipara to come together to address the key issues identified in this report whilst progressing the needs and aspirations of whānau and marae.

It was with no doubt, that all iwi and whānau members are 100% committed to creating prosperity and want only the absolute best for current and the future generations of Ngāti Whātua o Kaipara.

However, it is no secret that Ngā Maunga Whakahii o Kaipara Development Trust have been in a state of turbulence over the past few years. Despite the settlement coming into effect in 2013, it is apparent that there has been a lack in leadership and conscious collectivism achieved contributing toward minimal distributions to beneficiaries and not enough progress has been made. Elections have come and gone, and multiple Chief Executives have come and gone, yet important aspects of the organisation's infrastructure are either still missing or poorly-functioning. Fundamental infrastructure of systems, documents and processes provides clear navigational tools to enable the key obligations and responsibilities as a Post Settlement Governance Entity (PSGE) to be executed effectively. As a consequence, whānau and marae are highly unsatisfied and discontent.

Due to the behaviours of elected trustees which have caused a split in the Board, the current outstanding issues, investigations and claims against the group parent entity of Ngā Maunga Whakahii o Kaipara Development Trust has made it difficult for the organisation to progress its obligations to whānau. In most cases these behaviours have been personal and not professional.

There is also criticism from the trustees themselves about a lack of leadership as a collective board.

In conjunction with these tensions, the performance at a governance and leadership level across the Group is needing serious attention and improvement. The demonstration of poor behaviours is apparent across the group and does not currently embrace or reflect the values of kotahitanga. For the trustees to effectively discharge their fiduciary obligations, serious focus is needed on resolving and addressing current dysfunctions and past issues.

Throughout this report, recurring themes are highlighted. These issues and challenges have been constant themes that have plagued the trust over the past few years and have only compounded. These themes include:

- Ngāti Whātuatanga, identity and shared values as an Iwi
- The need for a shared purpose, a common goal, and clear direction
- Increased communication and engagement at all levels
- The need for stronger governance accountability and performance
- The need for transparency
- Lack of succession planning
- Lack of Kotahitanga

Due to the challenges and concerns that the trust has faced over the past few years, whānau struggled to outline the actual achievements of the trust since its inception (2013), noting that the only significant achievement has been the actual settlement itself.

As a result, whānau have associated the settlement with a negative connotation that has increased the level of divide this has resulted in a lot of hara and mamae. The belief in the intentions of the development trust's purpose has been overshadowed by such issues.

Of most concern is that whānau highlighted that the settlement has made no impact at all on whānau and marae as a whole. In fact, most whānau go on to state that the settlement has only made it worse and has really divided the iwi, when it was supposed to unite Ngāti Whātua o Kaipara. This should be of major concern.

It was and has been the aspiration of the last elected Chair that the trust enables an opportunity and space for the mokopuna of Ngāti Whātua to dream, to feel safe, to belong and hold steadfast to who they are as descendants of Ngāti Whātua o Kaipara. That the next generation is prepared by the work of their forebears and is equipped to continue to uphold and maintain tino rangatiratanga o Ngāti Whātua.

Overall, to achieve the aspirations and dreams of both the current and future generations, **immediate changes are needed in both the way we operate, behave, and conduct ourselves.** The **current state of the trust is un-tenable and un-sustainable.** Failure to address and resolve the outstanding issues will only put the trust at **significant risk.** With our mokopuna and future generations centre in heart and front of mind, **this needs to be prioritised as mission critical.**

“Our treaty settlement was a hard-fought, hard-won pittance of what Ngāti Whātua o Kaipara lost. We owe it to our forebears to do right by them and by the settlement that was achieved. Dame Naida Glavish

A list of recommendations with associated suggestions have been provided for consideration on **Page 41** of this report.

Background and Approach

The background, approach, and purpose to this 10-year report is to:

- Bring whānau on the journey of Tomorrow's Ngāti Whātua
- Highlight achievements and address the challenges
- Provide a clear line of sight on the direction of the iwi
- Deliver a snapshot of what the future aspirations are that whānau seek
- Establishing a roadmap to enact next steps

The below provides the background to the approach.

1. In May 2022 a Special Meeting was held with the recent elected trustees of Ngāti Whātua o Kaipara Development Trust. There the Chief Executive outlined breaches of trust by Trustees. Recommendations made at that meeting included entering a 'reset process' and appointing a convenor/commissioner to govern the Trust Board until such time as all matters relating to breaches and risks are resolved, any necessary structural changes are made, and training of trustees where necessary are sufficiently completed and extended to potential future appointments within Ngā Maunga Whakahii o Kaipara. The recommendations made at that meeting were unanimously agreed to by elected trustees and resolutions approved.
2. Upon review of recent years there have been disputes that have arisen between governors, operations management, and subsidiary companies in relation to procedural matters. These have affected the integrity of the various entities and potentially put at risk the business of the Trust.
3. There has been several (6) Chief Executive Officers that have managed the Development Trust's affairs to date. Conflicts have arisen that have resulted in resignations and Trustee behaviours that have caused destabilisation amongst the Trust. There have been claims lodged with the Māori Land Court against the Trust and have been other various complaints requiring mitigation to reduce risks.
4. As part of the preparation process an independent 10-year review and report was commissioned by the office of the Chief Executive to help inform necessary decisions moving forward.

5. The current Chief Executive accepted an interim appointment in September 2021 to bridge the gap and manage the appointment of a new permanent Chief Executive. However, the list of inherited legal matters, trustee behaviours and loss of faith between the Development Trust and its subsidiaries has required review, careful consideration, and further information discovery to understand the necessary skill set required for the role as history shows that the role is not effective as it has been considered to date.
6. Due to the turnover of Chief Executives and operational staff there has been a measure of operational instability, and this combined with the governance ongoing issues that has resulted in knowledge gaps and a lack of robust institutional process and policy.
7. In August 2022, HTK Group was engaged to conduct a 10-year review and report on Ngā Maunga Whakahii o Kaipara Development Trust's performance since settlement whilst providing recommendations on its findings. Several areas have been explored which include governance and operational performance, compliance, distribution, and accountability to its beneficiaries, whilst creating outcomes for whānau and ensuring that mana is upheld across the iwi.
8. A robust analysis of the Development Trust's documentation. This includes but is not limited to the Development Trust and associated subsidiaries constitutional arrangements, annual plans, proposed organisational change documents and reviews, policies and other associated documentation of interest
9. In collaboration with the office of the Chief Executive a survey was distributed to the database of members. The purpose of this was to collate the insights of Ngāti Whātua o Kaipara uri about their dreams and aspirations, key challenges, highlights, and how the Development Trust could increase its relevance, accountability, and engagement with its members.
10. In conjunction with the survey, a series of interviews with elected trustees of the Development Trust, directors, and trustees of Whiti Ora alongside key operational members, kaumātua, and whānau. At a deeper level, we wanted to understand their views on the Development Trust's success but also what they viewed as the most critical challenges and what they saw potential solutions to look like. We were astounded and grateful for the wisdom, candour and generosity of their insights that provide the backbone of this report.

11. The writer has attempted to reflect the main themes of those insights through the body of this report. They demonstrate a strong resolve to ensure the Development Trust can deliver on its broader objectives whilst making a direct impact on the lives of all Ngāti Whātua o Kaipara marae, uri and whānau members.
12. The writer notes that the contributing role in this process is that of an analyst and advisor, and our report and advice is not intended to replace or contradict the actual views of iwi, hapū, and whānau.
13. The opportunity to meet with any external partners was not provided, and our views should be taken in this context. Our recommendations aim to provide practical, implementable solutions that provide a balance between transactional and relational matters to be fit for purpose which will help provide the Development Trust with a way forward.
14. The insights and recommendations provided in this document should be considered as a whole, rather than compartmentalising any specific recommendations that will ultimately fail to deliver cohesive and material improvements. However, it is important to note that as part of the recommendations, an assortment of recommended suggestions will also be provided to help chart a way forward.
15. Finally, it is important to note that there is a broader programme of work underway that the leadership team at the Development Trust is progressing. This includes the appointment of a commissioner to potentially progress the recommendations from this report.

Introduction

Background of Ngāti Whātua o Kaipara

Ngāti Whātua o Kaipara is the name that was agreed upon by the majority of hapū and whānau of the five marae of south Kaipara (Reweti, Haranui, Kākānui, Araparera and Puatahi) during the claim and settlement process¹. This is the primary area of interest that Ngā Maunga Whakahii o Kaipara works within. The term Ngāti Whātua o Kaipara is not traditional and was adopted during the claim period to avoid confusion between Ngāti Whātua in Ōrākei, Ngāti Whātua from Te Uri o Hau and Ngāti Whātua in south Kaipara.

Within the context of the Claims Settlement Bill, Ngāti Whātua o Kaipara means not only Ngāti Whātua but also Ngāti Whātua tūturu, Te Tao Ū, Ngāti Rango (sometimes referred to as Ngāti Rongo), Ngāti Hine and Te Uri o Hau who exercised customary rights predominantly within the Ngāti Whātua o Kaipara area of interest.



The area of interest under the Ngāti Whātua o Kaipara Deed of Settlement

¹ Ngāti Whātua Deed of Settlement Summary, New Zealand Government, <https://www.govt.nz/browse/history-culture-and-heritage/treaty-settlements/find-a-treaty-settlement/ngati-whatua-o-kaipara/ngati-whatua-o-kaipara-deed-of-settlement-summary/>

Ngāti Whātua o Kaipara Treaty Settlement

Ngāti Whātua o Kaipara and the Crown signed a Deed of Settlement on 9 September 2011 at Aotea/Shelly Beach². The Ngāti Whātua o Kaipara Claims Settlement Bill gives effect to the deed of settlement entered by Ngāti Whātua o Kaipara and the Crown for the final settlement of the historical claims of Ngāti Whātua o Kaipara. The Bill passed through the House of Parliament on 12 June 2013.

Demographic Profile

The Ngā Maunga Whakahii o Kaipara Trust is made up of 3210 registered members. Membership is made up of the descendants of the hapū of the five marae of Kaipara. Members are over 18 years of age. According to Te Whata, the iwi data platform designed by Te Kahui Raraunga Charitable Trust:

- an estimated 7,326 people were affiliated with Ngāti Whātua o Kaipara in 2018. Over 75% of iwi members live in the Auckland and Northland regions.
- Approximately 24.2% had a tertiary qualification, higher than the national average (19.3%). Approximately 23.6% of the population has no formal qualifications.
- In 2018, 60.4% of Ngāti Whātua were working age (15-64) in 2018.
- Approximately 40% are in the 0–19-year age group.

These statistics provide some data as to where Ngāti Whātua o Kaipara members are, useful education demographics and the age structure of the iwi.

Structures and Subsidiaries

Ngā Maunga Whakahii o Kaipara Development Trust (the Development Trust) is the Post Settlement Governance Entity (PSGE) of Ngāti Whātua o Kaipara. Under the Deed of Settlement, the two primary entities are:

- Ngā Maunga Whakahii o Kaipara Development Trust which holds the commercial assets returned under the settlement and the Development Trust also manages the second entity:
- Tari Pupuritaonga Trust (Tari Pupuritaonga) which was established to hold the cultural assets returned under the settlement³.

The Development Trust is the parent entity and is tasked with setting direction, expectations, strategy, policy and controls across the Group. Its two main operating subsidiaries (KCDL and

² Ngāti Whātua o Kaipara Treaty Settlement, New Zealand Government Website, <https://www.govt.nz/browse/history-culture-and-heritage/treaty-settlements/find-a-treaty-settlement/ngati-whatua-o-kaipara/>

³ Ngāti Whātua o Kaipara website, 'Our Structures and Subsidiaries', <https://www.kaiparamoana.com/whiti-ora-o-kaipara-charitable-trust>

Whiti Ora) provide social services and commercial activities on behalf of the Group and the Development Trust. Its mandate includes promoting the educational, spiritual, economic, social, and cultural advancement or well-being of Ngāti Whātua o Kaipara⁴.

The deed allows for nine Trustees. There is one representative from each of the five marae. Three trustees are elected at large by all registered members and one Kaumatua Trustee nominated by the Nohoanga Kaumatua in 2014. Current marae representatives serve an initial term of two years (until April 2013) and thereafter serve 4-year terms. General Trustees serve a 4-year term. The Kaumatua Trustee serves a 2-year term.

There are eight elected Trustees of the Ngā Maunga Whakahii o Kaipara Development Trust, including five Marae representatives and three independent representatives. The current elected Trustees of Ngā Maunga Whakahii o Kaipara Development Trust are:

- Dame Naida Glavish – Trustee, Puatahi Marae Representative (Chairperson)
- Tracy Davis – Trustee, Reweti Marae Representative (Deputy Chairperson)
- Debra Brewer – Trustee, Kākānui Marae Representative
- Trisya Hemana – Trustee, Haranui Marae Representative
- Margaret Tokerangi – Trustee Araparera, Marae Representative
- Jane Sherard – Trustee,
- Tamaki Mercer - Trustee
- Cherie Povey – Trustee
- Haahi Walker – Trustee, Kaumātua Representative

Overall governance and oversight of the Group ultimately sits with the Development Trust and the elected Trustees.

Ngā Maunga Whakahii o Kaipara Tari Pupuritaonga Trust (Te Tari Pupuritaonga)

Ngā Maunga Whakahii o Kaipara Tari Pupuritaonga Trust, holds culturally important lands (e.g., wāhi tapu) to ensure they are never again at risk of alienation from Ngāti Whātua o Kaipara, regardless of the outcome of any commercial ventures undertaken by the other parts of the entity⁵.

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Kaipara Commercial Development Limited (KCDL)

KCDL oversees the commercial and investments activities of the Group and is also tasked with growing and managing the commercial assets on behalf of the Development Trust who is the

⁴ 2020 Annual Plan p.9

⁵ Ngāti Whātua o Kaipara Annual Plan 2020, p.9

sole shareholder of the KCDL. In agreement with its shareholder, the KCDL will return a yearly dividend from its operating profits to the Development Trust for distribution.

The KCDL has two operating subsidiary companies, Ngā Maunga Whakahii o Kaipara Whenua Hoko Holdings Limited (Property Development) and Ngā Maunga Whakahii o Kaipara Ngāhere Limited (Forestry Management). KCDL is the sole shareholder for these subsidiaries and appoints their associated company directors.

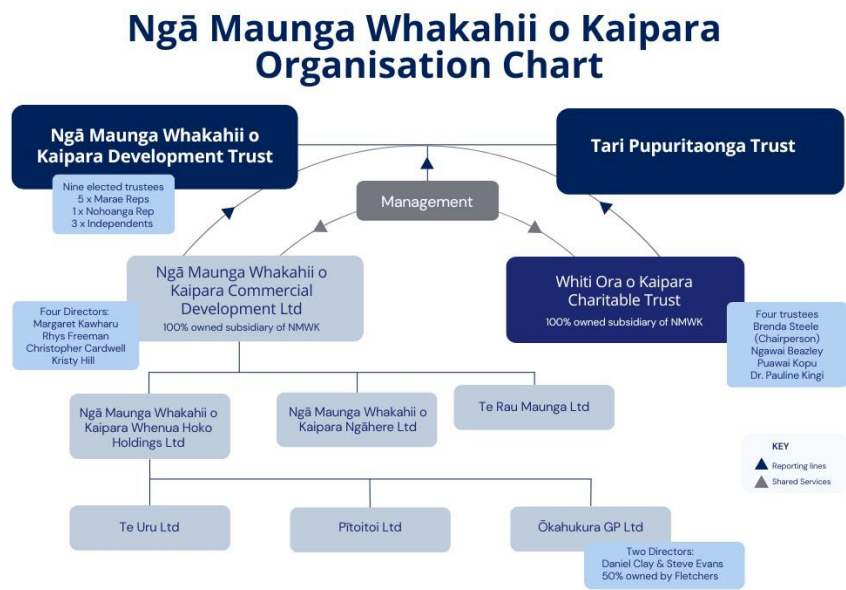
The Development Trust as the sole shareholder of the KCDL can appoint a minimum of 5 directors and up to a maximum of 7 directors on to KCDL.

Whiti Ora o Kaipara Charitable Trust (Whiti Ora)

Whiti Ora is the social services arm of the Group. Its purpose is to deliver social, cultural, and educational activities for the benefit of Ngāti Whātua o Kaipara whānau, and iwi lead services to our Kaipara community. Whiti Ora receives distributions from the Development Trust for charitable purposes to give direct benefit to ngā uri o Ngāti Whātua o Kaipara.

The Development Trust can appoint up to 5 trustees to Whiti Ora.

Diagram and structure of the Group



Current State

First and foremost, it is important to note that when in reference to ‘the current state’, the writer refers to the current state of Ngā Maunga Whakahii o Kaipara Group as a whole, the Development Trust, and its associated subsidiary entities. This term is not in reference to the socio-economic demographics of Ngāti Whātua o Kaipara whānau and the iwi members themselves.

To assess the current state, the writer gathered information from across several sources. Surveys were distributed across registered members of Ngā Maunga Whakahii o Kaipara through email and via social media platforms. 182 survey responses were received, coded, and analysed for reporting purposes. This made up just 6% of the total membership. 22 interviews were also conducted with key personnel across the Group to draw their insights on the challenges and opportunities facing all aspects of the Development Trust and its associated subsidiaries.

It is important to note that over the past few years, several reviews that have been conducted, and there are common themes that are not only still persistent today but have only compounded and escalated.

1. Overall, we found there is a strong commitment across the iwi to do right by the future generations of Ngāti Whātua o Kaipara. From the Development Trust through to its subsidiaries, there is a strong willingness to lift the wellbeing of whānau. This is one common commitment that everyone shared.
2. The writer identified several major themes with regards to the current state. They are:
 - Ngāti Whātuatanga, Identity and Shared values as an Iwi
 - The need for a shared purpose, a common goal, and clear direction
 - Lack of communication and engagement at all levels
 - A lack of addressing accountability and transparency matters
 - The associated subsidiaries, KCDL and Whiti Ora
 - The need for stronger governance accountability and performance

Ngāti Whātuatanga, Identity and Shared values as an Iwi

1. Several common themes emerged in feedback from whānau: Who are we? What do we stand for? What is ‘our’ tikanga? What are ‘our’ values as an iwi? What defines us and our identity as Ngāti Whātua o Kaipara? There were mixed answers, and of concern, was that less than a handful could outline the ‘values’ of the iwi, or Ngāti Whātua o Kaipara tikanga.

2. Whānau outlined that there have been no sufficient opportunities to participate in discussions among the iwi about shared values and consolidating aspects of Ngāti Whātua o Kaipara's identity as a people and as an iwi. Many whānau had little knowledge of the values or what the process had been to determine them, which is of concern.
3. Whānau outlined overall that the presence of Ngāti Whātua o Kaipara within our schools and our community is non-existent, and whānau are not participating in such opportunities to learn and strengthen their identity. Whānau feedback suggested the need to really drive Ngāti Whātuatanga activities across the rohe to strengthen our identity, te reo, tikanga and most importantly our values amongst whānau.
4. The writer notes that identity and values are cornerstone foundations to ensuring a strong and prosperous iwi, however the current feedback has identified a cause for concern and should be prioritised

Shared Purpose, Common Goals and Direction

1. It is of concern that there is no real cohesion around what the true purpose of the Development Trust is. The writer received mixed feedback and answers around its greater purpose, and the key objectives of the Ngā Maunga Whakahii o Kaipara.
2. At an organisational level there seems to be no clear direction, and using the waka analogy in lieu, the associated waka are either stalled, or going in all different directions, and not going together in one direction. Getting the waka back on track will require work at all levels.
3. Feedback from whānau have also outlined that there has been no real purpose or shared common goal since pre settlement.
4. It is important to note that in hindsight, these have been common themes for all iwi and PSGE's post settlement and is not isolated to Ngāti Whātua o Kaipara alone.
5. The writer re-iterates the importance of purpose, clear goals, and directions as key fundamentals to embed to progress forward. Currently, the writer fails to observe these, and reiterates the need for strong foundations.

Communication and engagement

1. Communication and engagement continue to be a challenge. The writer has observed this to be a key ongoing issue over the past four years that still needs addressing.
2. Communication and engagement at several levels is a cause for concern. This includes both external communication and engagement with whānau, and internal communication and engagement across the Group. This internal communication breakdown, most notably between the Development Trust and KCDL has also caused disruption and raises potential risks around compliance.
3. There is a need to address these communication issues as these could easily escalate when not addressed. This is an area that was identified in the past as needing improvement and as this is unresolved, it still effects the trust today.

The associated subsidiaries - KCDL and Whiti Ora

1. Relationships between the Development Trust and associated subsidiaries across the Group needs overall improvement as the associated subsidiaries are all working in silos.
2. The writer notes that there are no current working relationships between the subsidiaries, Whiti Ora and KCDL. With current opportunities in housing, procurement employment, and social activities within the Ngāhere, it would be assumed that there would be greater collaboration amongst the commercial and social arms of Ngā Maunga Whakahii in order to leverage greater outcomes for whānau.
3. Whiti Ora seem to be progressing their agenda and delivering what they can to whānau with the current resources provided. However, it was noted in feedback that there have been struggles in planning and budgeting over multiple years due to the inability to forecast distributions by the Development Trust.
4. KCDL seem to be progressing their agenda and within the current remit in place despite not being able to update this for some time. Despite past issues between the KCDL and the Development Trust, the KCDL board and directors would benefit from clear direction, and an up-to-date shareholder's mandate from the Development Trust. This would assist KCDL to gain clarity in its remit to perform its objectives which is to administer and grow the assets on a commercial basis and to provide ongoing and regular dividends for the Development Trust.

5. It is important to note that over the last two years, the KCDL has not returned a dividend to the Development Trust due to the income leases from the forestry lands being directly distributed to the Development Trust. This is an issue that needs to be resolved and can be rectified once the distributions policy is in place.
6. In its current state, the KCDL is not fully realising its potential. The writer notes that there are several reasons that contribute to this that are outside of KCDL's control. We refer to the strained relationship between the Development Trust and KCDL as one of the main attributing factors. The writer notes that there needs to be more robust information sharing from KCDL across the Group, alongside shared ways of operating in general. However, in order for KCDL to fully realise its potential, there must be a willingness by all parties for this to occur. A good starting point includes the Development Trust and KCDL sitting down and working through the shareholders mandate, which includes the Statement of Corporate Intent and a Letter of Expectations. With swift intervention, this can be resolved.

Governance Performance and Accountability

1. Overall, there was clear feedback of the need for more transparent, collaborative, accountable, transparent, and skilled leadership. This was focused across the Group, and not particularly targeted at certain people, groups, or subsets of the organisation.
2. Feedback also outlined cause for concerns around leadership succession planning for the future, with a lack of prospective leaders across the iwi.
3. Governance and leadership are still a concern. It has been hard for the board to progress its obligations of the trust deed due to current outstanding issues, investigations and claims against the Development Trust. This is because of the behaviours of elected trustees which has caused a split in the Board. The longer these issues continue to be unresolved, the more it will impact on business and thus putting the Trust at significant risk.
4. Several examples include:
 - Certain key compliance and procedural matters are currently unresolved, which could put the Development Trust and KCDL at risk and inhibit the performance of the KCDL to fully realize the full commercial potential of its assets and distributions to whānau.
 - Outstanding issues at the board level have put the Development Trust and its trustees at risk of being unable to obtain adequate liability insurance. While insurance may be

granted, insurance premiums will increase, or items listed in the register may be excluded. This has unwanted financial implications.

- Claims against the trust and disfunction at the board level has brought the Trust into disrepute and caused unwanted reputational damage. This has provided unwanted attention, and financial implications on investment.
5. Governance performance and accountability continues to receive widespread dissatisfaction amongst the whānau about the performance of their elected trustees and their level of governance capability.
 6. Should these issues and risks begin to compound the Trust will become untenable without swift and immediate action to progress.

The Challenges to Date

It is no secret that Ngā Maunga Whakahii o Kaipara as a whole Group has endured turbulence, over the past few years. The current challenges to date as identified through whānau survey feedback, desktop analysis, and interviews outlined:

- Governance, performance, and accountability
 - Growing concerns and dysfunctional relationships
 - A lack of addressing accountability and transparency
 - The need for Governance policies and planning
- A need to enhance and improve Ngāti Whātuatanga, Identity and Shared values across the iwi
- The need for a greater purpose, a common goal, and clear direction
- Lack of communication and engagement at all levels
- No succession planning
- Kotahitanga
 - Cohesion across the Group
 - Whiti Ora
 - KCDL
- Planning and reporting
- Nohoanga Kaumātua
- Tikanga

These themes stood out as the major contributing factors that have led to the current state of Ngā Maunga Whakahii o Kaipara.

Governance, performance, and accountability

Growing concerns and dysfunctional relationships

1. As advised earlier on, governance and leadership are still a concern. The current outstanding issues, investigations and claims against the Development Trust have made it difficult for the board to progress its obligations of the trust deed due to the behaviours of certain elected trustees which has caused a split in the Board.
2. Legal claims against the trust, ongoing investigations and disfunction at the board have brought the trust into disrepute and caused unwanted reputational damage. The effect of this is unwanted attention, further financial implications and brand damage.
3. On 12 July 2021 the Development Trust update hui related the concerns regarding elected trustees on the Development Trust. The 2020 Annual Report noted that the 18 months prior had been challenging due to the behaviour of a minority of trustees and directors. Some of the issues experienced include:
 - Failure to attend board meetings without reasonable explanation
 - Walking out of board meetings and deliberately removing quorum
 - One Trustee not accessing board packs or emails
 - Failure to meet fiduciary duties
 - Ongoing bullying and aggressive behaviour
 - Ongoing disrespect of the position of Chair
 - Trustees interfering in operational matters, as reiterated in the 2018 Trust Deed review
 - KCDL directors failing to act in accordance with directives of the parent board and constitutional responsibilities
 - Current and/or unresolved investigations, or a claim against the Development Trust.
4. The current risks associated with these behaviours and actions have resulted in:
 - Inability to do standard board governance business
 - Significant costs to the group and beneficiaries
 - Ongoing interference in operational matters
 - Neglection of operations and performance
 - Breakdown of relationships between parent and commercial boards
 - Increased and ongoing Health and Safety risks for staff

- Failure to meet requirements of legislation, including the Health and Safety at Work Act 2015.
 - Failure of some trustees and directors to meet their fiduciary duties
5. Currently the Board has not met for over 6 months for several reasons, with new trustees yet to be inducted into their respective roles as elected trustees.
 6. The writer also notes that at times there has been blatant bullying executed by some trustees toward each other and toward others in external forums.
 7. The writer also notes from feedback that these behaviours have been constant in some cases over the years, to the point that there has been blatant defamation and character assassination of previous Chief Executives by previous Chair's which has been raised by multiple people and some of the office holders themselves have been said to have expressed their *mamae*.

A lack of accountability and transparency in governance

1. The Development Trust board has encountered great turbulence over the past few years but has committed to re-strengthen its foundations. One of the keys to restrengthening its foundations is to ensure there is clear transparency and accountability mechanisms established at all levels. Currently this is yet to be identified.
2. The feedback received from *whānau* was overwhelming with regards to their expectations of elected trustees. Most of the feedback from *whānau* hoped for more transparency and accountability, alongside honesty, integrity, and increased communication from the representatives.
3. Most *whānau* felt that the elected trustees have failed to provide this level of transparency and accountability expected of them.
4. Of interest was the feedback around trustee accountability and mandate and the need for a standard of accountability to be put in place to monitor the performance of each elected *marae* trustee representative. Some trustees are failing to regularly report back to their *marae* or not at all. *Whānau* want elected trustees to be held accountable and have suggested that *marae* should have the power and ability to remove the mandate of their chosen representative midterm, if need be, however there is no mechanism within the current provisions of the trust deed to do so. Vice versa, there is no mechanisms in place

for Marae to hold the Development Trust to account or for the Development Trust to defer issues and inappropriate behaviours of trustees back to their marae who elected them.

5. There were voiced concerns about the level of competence and capability of some elected trustees, and the apparent failure of the elected trustees to perform basic governance responsibilities and functions.
6. An example includes, KCDL not paying a dividend for over two years, however the Development Trust has not held its appointed directors accountable.
7. Whānau are calling for greater leadership from the trustees and Board to progress the business of the trust and discharge its obligations as elected representatives.
8. Feedback from this review has re-iterated that this is an area that was identified in the past as needing vast improvement and addressing, and as this was not addressed when first identified, it has only compounded.

A need to enhance and improve Ngāti Whātuatanga, Identity, and Shared values across the iwi

1. We heard from whānau members that the process to settlement was that of kotahitanga, whanaungatanga, with a clear sense of purpose and clarity as to who we were as a people, our identity, and as ngā marae e rima. However, what we heard is that the post settlement process has only caused further division amongst the iwi. This division they added put the iwi in a worse position then when it began, with reference and regards to identity, Ngāti Whātuatanga, and our shared values.
2. Some whānau spoke of the need to create greater collective understanding about the role of ngā marae e rima and getting feedback about the key priorities to ensure the whānau understand exactly how these priorities are determined and what will be achieved. There is an ability to redefine what Ngāti Whātua o Kaipara want as it moves into the future, and for future planning to be driven across the current board, subsidiaries, operations up to the whānau.
3. An overwhelming majority suggested the approach to solve this problem is to go out to whānau and do a roadshow - to engage and wananga on all the marae to listen to allow for robust discussion and debate and to produce a set of shared values out of that process. This is how it was done pre settlement through wananga, whanaungatanga and korero. A roadshow of wananga would be advertised well in advance, the design would be

developed in close collaboration with marae leaders, kaumatua, and the focus of the roadshow would be Tomorrow's Ngāti Whātua – a discussion about shared values, identity, and tikanga that will set our foundation for the next 25, 50, 100 years.

The need for a greater purpose, a common goal, and clear direction

1. What is of concern, is that there has been no real cohesion around what the true purpose of the Development Trust is. This review found mixed feedback and answers around the higher purpose and key objectives of the Development Trust. This could come down to considerations such as lack of communication or that institutional transmission of knowledge did not occur. We found from feedback that a major problem with cohesion was the preparation on the capability and capacity to prudently manage, operationalise, and commercialise the asset base without clarity or clear goals.
2. What we heard is that the post settlement process had only caused us to lose our way, and that pre-settlement our iwi had a greater shared purpose and a common goal to settle. The iwi came under the one banner of kotahitanga o ngā marae e rima to achieve our common goal which was to settle. There was a key group of capable researchers and negotiators that were tasked at achieving this goal, and they achieved it. They won the war. What the iwi did not fully prepare for, was the quick change in focus, from settling the grievances of the past to that of 'building the future'. There wasn't a key group of people ready with the capabilities needed to transition this thinking to future focused thinking.
3. From this analysis, since settlement there seems to be no clear or greater shared purpose, or new common goal/s set out by the Development Trust. When reviewing the last 10 years to the current state, there are several pieces of work and many documents outlining different strategies and objectives but no one foundation statement or strategy that outlines this, outside of the trust deed.

Mo tatou a mo ka uri a muri ake nei – For us and our children after us, is the key foundation statement that underpins the purpose of the Ngai Tahu settlement and is a purpose statement that drives all their activities and is known by all kaimahi and whānau members across the rohe. A key statement like this would benefit the Development Trust.

It is important to note that in hindsight, these have been a common theme for all iwi and PSGE's post settlement and is not isolated to Ngāti Whātua o Kaipara alone.

4. What is needed now more than ever is a clear call to arms, and to find clarity around what is our greater purpose now as an iwi. The Development Trust is the key vehicle to help realise the goals and objectives for the future. Greater definition of this will provide more clarity and direction moving forward as an iwi.

Lack of Communication at all levels

1. Another key theme was the importance of building stronger communication and engagement at all levels across the iwi from whānau to internally across the Group. The writer has observed this to be a key issue not only today but over the last four years that still needs to be addressed.
2. The voice of whānau throughout the survey was particularly strong about the need for clear, regular, and up to date information, reports, and key messages about the activities of the Development Trust and its subsidiaries. In conjunction with this feedback was the need for elected trustees to communicate and report back to their marae.
3. Whānau told us that it is optimal for the Development Trust and its subsidiaries to engage on the marae, kanohi-ki-te-kanohi, and, at regular intervals. It is incumbent on everyone who is committed to lifting the wellbeing of Ngāti Whātua o Kaipara to create greater kotahitanga through the sharing, fostering, and exchanging of knowledge and resources. This will give whānau an opportunity to engage, debate, test and ultimately support and champion the mahi of the Development Trust and its associated subsidiaries.

“Kahore ano ngā uri kua mohio ko wai ngā tangata e mahi ana ma matou. Ko wai, no hea? Me haere te katoa o ngā kaimahi ki runga i ngā marae e rima, whakatakingia, whakahoahoa. Me pehea matou hei pahekoheko i a koutou, kahore ano koutou, nga kaimahi, kua haere ki te marae, ki ngā hui a hapu, a, whānau aha ranei. Kua e noho ki te tari, me haere ki waenganui i ngā uri, o Kaipara.”

4. The communication between the Development Trust and KCDL is an ongoing issue identified by previous reviewers, governors and directly affected staff members. The breakdown in communication may need professional mediation to bridge the gap between the views of the Development Trust and that of KCDL.
5. The communication breakdown has also meant that there are certain key governance compliance and procedural matters that potentially could put the Development Trust and KCDL at risk, non the less could potentially inhibit the performance of the KCDL to fully realize the full commercial potential of its assets.

6. Meeting kanohi ki te kanohi through wananga whakawatea or a hohou i te rongo process would be a great place to start this process and to set out the tikanga on how both can operate and communicate efficiently and effectively now and into the future.
7. Underlying this, whānau are seeking a more communication, engagement, and connection with the Development Trust so that they can share in the highlights, achievements, and challenges of its mahi as it seeks to create outcomes for all whānau members. Whānau are seeking consistent communication through regular reporting and other communications mechanisms. This is above what is communicated at AGMs.

No Succession Planning

1. A key to nurturing growth within the iwi is succession planning and the ability to nurture the next generation of emerging leaders within Ngāti Whātua o Kaipara. It was overwhelming the response with regards to succession planning, and that there has been no development in this area, nor is there any current planning or initiatives in place.
2. Future generations are also frustrated and disengaged due to the lack of succession opportunities available.
3. As the trust's development progresses, growing capability and capacity and a critical mass of competent and dedicated leaders at all levels is essential to the continuity of Trust progress

The need for Governance policies and planning

1. There is a lack of governance policies and planning at the Development Trust. A comprehensive set of governance policies would greatly guide and assist the trustees in discharging their responsibilities. The implementation of a Governance work programme will help guide the planning functions of the board and will provide foresight for when annual planning requirements are sought, or when governance compliance documents are due.
2. There appears to be several different policies across the Group and no comprehensive set of policies for any one entity. It is unclear if policies from one entity were ever assessed as to being suitable for adoption within all entities, however the writer suggests that it would be pragmatic to have a consistent governance framework across the Group. This is expanded further below.

3. The writer notes the development of a Governance Manual is in progress which is a great start.

Kotahitanga

Lack of cohesion across the Group

1. Relationships across the Group need overall improvement as the associated subsidiaries are all working in silos. The relationships between the associated subsidiaries and the Development Trust need improvement to fully realise its potential.
2. Observations and feedback received, outlines that there are no current effective working relationships between the subsidiaries, Whiti Ora and KCDL.
3. Whānau feedback and observations have questioned the ‘corporate’ makeup of the Ngā Maunga Whakahii o Kaipara and have posed questions as to the need for 3 Chief Executives with the one organisation.
4. Whānau have also questioned the need for so many ‘companies and boards’ and whether there is a more efficient way of doing things, as opposed to having wasteful spending on compliance and administration.
5. When posing the question to whānau. ‘*Is the current structure relevant?*’ most whānau replied ‘no’, it’s not working, and there is need for change.
6. The writer notes the lack of cohesion, collaboration, or connection across the subsidiaries and that there are no formal mechanisms in place, outside of the Shared Services Agreement, which enables collaboration to happen across the Group through the provision of Finance, Human Resources, and IT.
7. The Finance, Audit and Risk committee has no oversight of the commercial arm and its activities. Due to the size of the Group, most PSGE’s would have a Group Finance, Audit and Risk committee, to ensure overlapping interest and risks are transparent and appropriately mitigated across the Group. Currently the KCDL operates its own Audit and Risk Committee.
8. There is an absence of a Group wide risk reporting framework, alongside a Group wide delegations framework work, which provides clarity and transparency around delegated functions across the Group.

9. There is the absence of a properly functioning planning and reporting system that binds the Group, including the absence of adequate financial forecasting and planning as a Group. This is further expanded on below.

Whiti Ora

1. Whiti Ora seem to be progressing their agenda in delivering to whānau, however feedback provided noted the struggles in planning and budgeting over multiple years due to the inability to forecast distributions by the Development Trust.
2. Since settlement Whiti Ora has distributed over 2.12M out to whānau through several activities which include scholarships and grants. Over the last 8 years there has been no consistency in distributions and has made it hard for Whiti Ora to appropriately budget. For example, the past 8 years of distributions:
 - Year 1 - \$75,000
 - Year 2 - \$730,000
 - Year 3 - \$41,000
 - Year 4 - \$267,874
 - Year 5 - \$505,060
 - Year 6 - \$241,000
 - Year 7 - \$147,990
 - Year 8 – \$114,800
3. There is the need for improved planning from the Development Trust with regards to its year-on-year distributions, and which in lieu, relates back to the need for a Group wide Distributions Policy.
4. Feedback also noted concerns around strategic planning, and the absence of a higher overarching strategy to help inform and target investment distributions.
5. There is an absence of a reporting framework from Whiti Ora back to the Development Trust to appropriately measure impact and whānau satisfaction. This needs to report on the return on investment of the spend, and the outcomes achieved.

KCDL

1. From feedback and observations KCDL seem to be progressing their agenda well and within the current given parameters, despite operating with no clear mandate, and despite the current challenges and issues that are affecting the Group. From a

Development Trust perspective, the writer regards this as a serious failure on the part of the trustees in their trusteeship obligations.

Despite past issues between the KCDL and the Development Trust, it is suggested that the KCDL board and directors would greatly benefit from receiving clear direction and a shareholder's mandate from the Development Trust. This would progress KCDL functions and increase its ability to perform its objectives. However, it is important to note that KCDL is currently operating with no mandate from its shareholder, the Development Trust.

The writer notes through analysis and observations that tensions between the KCDL, and the Development Trust began to arise post 2018. The writer notes that throughout this time two major changes occurred across the Group. Two trustees from the Development Trust were appointed as KCDL directors and did not continue as trustees of Development Trust (Mrs Kawharu and Mr Freeman), alongside the appointment of a new Change Manager / Chief Executive (Mrs Woods). The writer assumes that these key changes have been whole, or part, of the cause between the lack of connection and cohesion between the entities.

2. It should be noted that in 2018, there was discussions held between the trustees and the KCDL directors with regards to agreeing on the Statement of Intent and SIPO between the Development Trust and KCDL. However due to a breakdown in communications and push back by KCDL around several provisions, agreement was not found, therefore these documents were not signed off.
3. It is imperative that the KCDL directors work with the Development Trust representatives to enable the shareholder mandate to progress. This requires the approval of key governing documentation that enables the KCDL to operate, whilst enabling the Development Trust to monitor, track and manage expectation. Not having these governance documentation impacts distribution activities by Whiti Ora out to whānau and puts the Trust at risk of not completing its own obligations under the trust deed.
4. The writer notes the absence of appropriate planning and direction from the Development Trust to realise its obligations under the trust deed. Governing documentation (in conjunction with compliance) for approval should include:
 - Statement of Intent and 5-year plan (Shareholders Mandate)
 - Letter of Expectations
 - Statement of Investment Policies and Objectives (SIPO)
 - Annual plan

- Annual budget (Against a 5-year plan)
 - Annual reporting (including performance comparison)
5. No mandate has been approved for some time and this has impacted on distributions.
 6. Over the last two years, KCDL has not returned a dividend to the Development Trust. The directors of KCDL advised that the change in the income leases from the forestry lands being directly distributed to the Development Trust has been a contributing factor, as this is what made up a substantial portion of their revenue, which would make up a substantial portion of their distribution to the Development Trust. The other contributing factor is the absence of a distribution policy, and the inability to reach agreement regarding the on-going expectations around distributions. There have been meetings held over the last few years, however as above, no agreement was reached, and no progress has been made since.
 7. It is understood that the issue around the forestry leases was a recommendation of the last review. In the writer's view, all commercial activity should sit with those who are responsible for discharging commercial functions. This is an issue that needs to be resolved to enable prudent planning and forecasting to progress and be put in place.
 8. A strong and successful relationship between the Development Trust and its commercial arm requires a high trust, high accountability and low compliance cost environment based on open and transparent engagement.

Clarity of roles and responsibilities is required to ensure the commercial arm is accountable to the Development Trust, while also empowering the commercial arm to remain focused in pursuing its commercial goals. There are some fundamental structural mechanisms that greatly enhance the likelihood of success:

- i. Firstly, it is critical that the KCDL directors have the balance of connection to the Development Trust and specialist expertise that brings an independent voice to discussions and decisions.
- ii. Secondly it is important that the Chief Executive as an ex officio member of the Board, receives all information and attends all board meetings. This is fundamental to ensuring a 'One Group' culture and performance. This mechanism is absent within the constitution.
- iii. Thirdly there needs to be the creation of an accountability framework to ensure alignment, clarity, and performance. For example, mandate (responsibilities,

delegations, reporting etc), investment strategy, annual plan, quarterly reporting etc.

9. Overall, the writer reinforces the notion of **Kotahitanga**, and whanaungatanga that has dissipated over the years. The writer notes that current size of the PSGE would suggest that this would be easily achievable with a realignment of both form and certain functions to be less corporate and more reflective of Kotahitanga and a one Group approach.
10. The writer also notes that Kotahitanga, should not be driven by structures, however by culture, and that structures are only in place to enable such functions to operate more effectively.

Planning and reporting

The writer has noted that overall, through feedback and observations, comprehensive planning and reporting has been a major challenge over the past few years, and stresses that this is required and needed at all levels of the organisation to operate and function more efficiently and effectively.

The writer observed the need for improved reporting through the development of clear outcomes and measurements. Currently all entities across the Group could not explain, nor could they report clearly on impact or satisfaction. The writer outlines the need for improved reporting, starts with clear and concise planning. For example, when analysing the past annual reports, the one that stood out with regards to concise substance and simplicity was the 2012 – 2013 annual report, which provided a great foundation and standard for reporting. It is important to note that this was also the first annual report post settlement, which lead to a great start. The writer however concludes that achieving the planned activities within that report, the majority were not achieved, and have still not been achieved to this day.

Nohoanga Kaumātua

1. After feedback from whānau, interviews with Kaumatua and reviewing the trust deed, alongside the analysis from the review conducted by David Grey in 2018, the writer notes the provisions relating to the Nohoanga Kaumātua and agrees with the sentiments from the 2018 reviewer in that these provisions seem paternalistic and condescending.
2. The Nohoanga Kaumātua is set up by the Trust (clause 3.1); it is convened by the Trust (clause 3.3); it is briefed by the Trust on matters that have already taken place (clause 3.3) rather than on matters that are anticipated to arise in the foreseeable future and that need advice and guidance; it is to consider matters referred to it by the Trust (clause 3.2) rather

than matters which the Nohoanga Kaumatua itself considers important for the Trust to consider.

3. The provisions in the trust, have the effect of placing the Nohoanga Kaumatua firmly below the Trust in the 'pecking order' of importance. This does not sit right with the writer, or whānau. Kaumatua should be considered as taonga and the ultimate source of wisdom and guidance within the iwi.

It is important to note that the writer is not suggesting that they are not treated right at all, however the provisions in the trust deed, position it this way, when this important council should at the very least be on a par with the Trust board in terms of status.

4. Whānau and kaumatua were interviewed around the electoral provisions within the deed, particularly the election of a Nohoanga Kaumatua trustee. The interviewed Kaumatua declined the nomination for this position due to the need for an election process. Kaumatua should be able to elect their own representative and conduct their own process according to tikanga.
5. The writer notes that provisions should be put in place to elevate the status of this council, whilst ensuring that there are clear mechanisms put in place to enable this to happen.

Tikanga

1. The writer notes through observation and feedback from whānau that tikanga in some cases is non-existent, and pakeha law overrides the way we do things as Māori, or we pick and choose when to use and when not to use our tikanga. Of course, the world in that we live in requires us to act and operate in a certain way, whilst unfortunately, the PSGE was established in a western construct. The question was posed several times, are we a Māori and Iwi organisation driven and led by our tikanga and values as an Iwi first and foremost? Or are we just another organisation driven by pakeha frameworks of operating with our Iwi name on it?
2. One example is the recent change management review by Mrs Helen Woods, which the writer describes as a 'hand and stick approach' which lacked tikanga, or any protocols or kaupapa Māori approaches throughout. From a 'change management' pakeha process technically it is correct, but as Māori this process could be implemented better, through a mana uplifting approach, underpinned by the values of manaakitanga and whanaungatanga.

3. The writer reinforces the need to ensure tikanga is upheld throughout the operating environment, and although it is a challenge for some, finding a balance whilst ensuring our own tikanga and values are underpinning the approach is key to success and more importantly a thriving Whātuatanga, kaupapa Māori-led environment.

Achievements since Settlement

Part of the process of research for this report involved tracking the achievements of the Trust from settlement. Whānau reflected and reminisced on the key achievements by Ngā Maunga Whakahii, providing a great snapshot of the last decade.

It must be noted that some whānau struggled to outline the achievements since settlement, due to the challenges and concerns the trust has faced over the past few years. These have overshadowed some of the good work completed or has prevented some of this work happening. Whānau seem to focus the attention more on the challenges the Trust has faced.

Despite such feedback we believed it was important to note some of the achievements since settlement.

Several themes emerged from the feedback received from whānau surveys and interviews. Whānau outlined the following key achievements since settlement:

- Achieving Settlement has been hands down the number one achievement of the last 10 years
- Hikoi across the rohe
- Initial Marae distribution
- Representation achievements
- Electorate achievement
- Environmental achievements
- Social achievements
- Moving Ngāti Whātua o Kaipara to Parakai Community Hub
- Commercial Achievements
- The Impacts of Settlement

Achieving Settlement

The overwhelming highlight whānau described both in interviews and through survey results was achieving the Ngāti Whātua o Kaipara Treaty Settlement. Achieving settlement has been hands down the number one achievement of the last 10 years. One interviewee expressed these sentiments in the following way:

“We were committed to achieving settlement as a whānau encapsulated in the following whakatauki: Ehara taku toa i te toa takitahi, engari he toa takitini. Success is not the work of an individual, but the work of the many.”

One whānau member reflected on the process:

“There was a lot of communication, hui was held to discuss each aspect of the settlement, there was robust debate to drive consensus and ultimately resolution. These were done on the marae. We had a vision and a goal. There was a lot of taking people on the journey, the culmination of 20 years’ worth of work. We took our whānau to parliament for the settlement signing. We worked on the maxim of Kotahitanga”.

Hikoi across the rohe

Second to the achievement of settlement, and throughout the post settlement process, a hikoi was organised to take whānau throughout the Ngāti Whātua o Kaipara rohe so that whānau could understand the length and breadth of what had been achieved through settlement. And to visit key sites of cultural significance.

“Buses were hired, and the iwi travelled across the rohe to visit our assets, and places of significance. It was so awesome, and I will never forget that”

Initial marae distribution

The initial marae distribution was also outlined as a highlight from whānau. As part of the settlement, each marae received a \$250,000 distribution for their own marae development.

Representation achievements

The retention of Ngāti Whātua whānau in employment across the group alongside key decision-making roles and growing capability has been a highlight for the iwi. For example, in 2013, there were five independent commercial directors, and now, all bar one of the commercial directors of each of the subsidiaries is of Ngāti Whātua descent. It should also be noted that at one point, 27 of the 30 staff across the Group were of Ngāti Whātua whakapapa.

Electorate achievement

Another momentous achievement for the iwi at the 2020 general election was the establishment of Kaipara ki Mahurangi as a general electorate district⁶. This name change to Kaipara ki Mahurangi is a recognition of the historic, cultural, and spiritual relationship of Ngāti Whātua o Kaipara to the area. It is something that our Trustees have sought for some time – and it almost didn’t happen.

During the Ngā Maunga Whakahii o Kaipara Development Trust board meeting held on 17 December 2019 the trustees discussed the proposed names and a clear consensus emerged:

⁶ 2020 Annual Plan

the name Kaipara ki Mahurangi was decided. Our Trustees then wrote an urgent letter to the Commission stating our reasons for this. Key points that they raised were:

1. Ngāti Whātua o Kaipara has a cultural connection with the land and waters and all taonga within the electorate and seek to uphold its kaitiakitanga and manaakitanga within our tribal area.
2. The proposed Whangaparāoa electorate includes Orewa, Silverdale, Dairy Flat, Coatesville and Paremoremo. Using the roading network, people travel from the Kaipara Harbour on the west coast through to Mahurangi Harbour on the east coast.
3. 'Kaipara ki Mahurangi' names a topographic feature that has permanency and is inclusive of both semi-rural and expanding urban communities. In agreeing to the change, the Commission acknowledged that Kaipara and Mahurangi had permanency with maunga, and marae associated with them as kaitiaki. A significant feature of the new name is that it includes multiple te reo Māori words which has now been incorporated in voting papers, candidate signage and billboards. This achievement is a tribute to the persistence of those who have stood for the recognition of our unique relationship with this area.

Environmental achievements

1. A key environmental success sees the establishment of Te Poari o Kaipātiki ki Kaipara (formerly the Parakai Recreation Reserve Board), a co-governance entity that oversees Kaipātiki (formerly the Parakai Recreation Reserve). Kaipātiki provides access to Te Awa Kahawai, the Parakai geothermal field, and is located in the small township of Parakai in the South Kaipara region⁷. Te Poari aims to manage Kaipātiki in a way that harnesses the healing qualities of the geothermal spring and reflects Ngāti Whātua o Kaipara and local community values. The governors of Te Poari are appointed by Ngāti Whātua o Kaipara and the Auckland Council in equal numbers. This reflects an increase in Ngāti Whātua o Kaipara's ability to make decisions and manage significant taonga within its takiwā.

Through a mix of prudent investment and leveraging existing relationships, Ngāti Whātua o Kaipara entered a joint venture over Woodhill Forest with Rayonier Matariki Forests, the third largest forestry company in the country with approximately 120,000 hectares of plantations on 166,000-hectare land base. This initiative is a major undertaking with the managing of relationships across Crown agencies, the local community, and other regional stakeholders. Included in the commercial redress that was received by Ngā Maunga

⁷ Auckland City Council. Te Poari o Kaipātiki Ki Kaipara, <https://www.aucklandcouncil.govt.nz/about-auckland-council/how-auckland-council-works/kaupapa-maori/comanagement-authorities-boards/Pages/te-poari-kaipatiki-kaipara.aspx>

Whakahii o Kaipara as part of the Treaty of Waitangi settlement was the Woodhill and Riverhead forests, with third party forestry licences attached.

As part of an agreement with these third-party licensees, once a forest block has been felled, these blocks revert to the management of Ngā Maunga Whakahii o Kaipara Development Trust, where the management of them is then transferred to the joint venture entity. During the 2020 fiscal year, 332ha in Woodhill Forest and 92ha in Riverhead Forest were planted resulting in total land planted in Woodhill to date of 1,877ha and 92ha in Riverhead, with a further 120ha in Woodhill awaiting replanting.

2. The Development Trust has been involved in significant work to remediate Kaipara Moana including the harbour area. The purpose of the project is:
 - to protect, restore, and enhance the mauri of the Kaipara Moana through contributing to its environmental restoration
 - to recognise the fundamental significance of Kaipara Moana to the social, economic, and cultural well-being of the Kaipara Uri and all New Zealanders for present and future generations.”
3. The restoration of Rototoa is an environmental priority. Rototoa, a lowland lake at South Head, is a treasure of the Kaipara region. One of the famed Ngā Tapuwae o Kawharu (the footprints of the famous ancestor Kawharu), Rototoa is also sacred to Ngāti Whātua o Kaipara. The roto (lake) is home to rare birdlife such as the endangered matuku-hūrepo, weweia and mātātā species, who live in the marshes, as well as freshwater fish and shellfish such as inanga, kūtai and kōura. Like all roto, Rototoa thrives when its ecosystem is in harmony: fresh water supporting healthy aquatic plants, and abundant insect and native fish life. In recent decades, however, the health of the roto has been in slow decline.

Social achievements

Since settlement Whiti Ora has distributed over \$2.12M out to whānau through a wide range of activities which include scholarship and grants:

- Whiti Ora runs an annual Scholarships Programme that supports whānau members with university fees. Over the years there has been an increase in applications, and it reflects the investment whānau are making in their own education, self-development, and future.
- Whānau Development grants support additional costs such as school uniforms and stationery purchases for tamariki. The Whānau Ora grant pool subsidises dental care and optometry costs for many whānau. Applications for tertiary training and resource support are on the rise. Despite the variation in the number of grant applications from each of our marae, Whiti Ora encourages all whānau to apply

- In 2021, Whiti Ora launched a licencing programme which enabled whānau to complete their driver's licence.

Moving Ngāti Whātua o Kaipara to Te Whare Oranga Parakai

On the 29 March 2022, the Development Trust moved its base to the Parakai community hub. The move to Parakai signifies a genuine treaty-based partnership with the council⁸. The Development Trust moved to its new office 'Te Whare Oranga' located at the heart of the Parakai Community Hub. It is envisaged that the new location makes it easier for whānau to access services and provide a surrounding environment alive with activity. Te Whare Oranga is a 50/50 ownership agreement with Auckland Council.

Commercial Activities

1. Since settlement the KCDL has quietly achieved despite several failures along the way. Of significance was the music concert in the forest, which resulted in a significant amount of revenue loss, however these are learnings that KCDL have had to consider as a way to grow moving forward. Over the long term the assets have performed well when benchmarked against other iwi across the motu. Since settlement, the assets have returned on average around 9% per year, with a total asset base of now over 110.3M. The average benchmark for iwi across the motu is a return on asset of between 5-6%.
2. In 2015 the newly formed commercial property arm, Ngā Maunga Whakahii o Kaipara Whenua Hoko Holdings Ltd ('Whenua Hoko') was established and made its first bold move and invested in 9 hectares of prime land at Auckland's popular Hobsonville Point. The land at Hobsonville Point was secured in 2016 from the Crown, through the Hobsonville Land Company, by Whenua Hoko's subsidiary company, Te Uru Ltd. As part of the purchase agreement, Whenua Hoko made sure that Ngā Maunga Whakahii o Kaipara would have a direct influence on the development of the property. The first action taken was to rename it, from the 'Village Precinct' to 'Te Uru' - alluding to the west wind. This was an early and significant signal that Ngāti Whātua o Kaipara was in the neighbourhood and making its mark on the property development scene within Hobsonville Point. The Chief Executive of Whenua Hoko, explains:

"Te Uru has given us the experience and expertise we need to become a major player in the property development sector. It has also provided us with a profile. A tangible and

⁸ Iwi move to Parakai signifies genuine Treaty partnership with Council 29 March 2022, <https://www.kaiparamoana.com/te-tino-o-kaipara>

positive reflection of Ngāti Whātua o Kaipara in a modern and high-profile housing development, in the Ngāti Whātua o Kaipara rohe.”

In 2022, Whenua Hoko Holdings entered a joint venture with Fletcher Living to construct and deliver 160 homes in Albany. The 9.7-hectare site formed part of the Massey University Albany Campus and is situated along Albany Highway close to transport links, and retail outlets. The first homes are expected to be completed in Ōkahukura in 2023, with the community fully formed by 2026.

“Restoring the wetland is an important part of the development for Ngā Maunga Whakahii o Kaipara. We want to recreate an area of native flora and fauna which we see as part of our kaitiakitanga responsibilities. We would like to see this area used for rongoā rākau (plant remedies) and reflect the history of the area.

The Impacts of Settlement

Despite some of the great achievements achieved by Ngā Maunga Whakahii o Kaipara as a Group, it is important to note that the overwhelming feedback from whānau is that the settlement **has made no impact at all on whānau and marae**. In fact, some have gone on to state that it has only made it worst and has really divided the iwi, when it supposed to unite us for the future.

“To uphold the aspirations established when we settled - reclamation of our rangatiratanga in all aspects. My dreams are for my children to know and understand their identity, their language, their history, their Whātuatanga. At the moment I'd settle for the PSGE delivering the outcomes from the first set of aspirations they committed to. Yet to see those be realised. The entity has no integrity considering its approaching 10-years and we are still waiting on these.”

Aspirations for the Future

Throughout this process, the writer identified seven key themes that underpinned the feedback from whānau around their future aspirations. These included the aspirations for:

1. Marae Mana Motuhake
2. Thriving Whātuatanga
3. Whānau Housing
4. Unity - Kotahitanga
5. Increased footprint across the takiwā
6. Restoration of the whenua and moana
7. More opportunities for whānau

Marae Mana Motuhake

It was overwhelming the feedback received from whānau around their aspirations for their marae to be open, thriving, flourishing and self-sustainable. Whānau want Marae Mana Motuhake and want more opportunities and support to realise this.

Whānau feedback advised that marae have been neglected over the years and have had insufficient support from the Development Trust to support and assist in achieving their aspirations.

Whānau feedback outlined that during the Covid-19 pandemic, marae stepped up and became operational, serving whānau and their wider community and their needs. Some whānau describing this service from marae as being absent and has not been seen since pre-settlement days.

Whānau stressed the need for regular marae distribution from the Development Trust, as a baseline income to assist marae with their operational and fiscal obligations. Whānau feedback stated that the marae has not received any distributions from the Development Trust since the initial \$250,000 distribution from settlement.

Whānau alongside Kaumatua stressed the point that marae are the key cornerstone foundations of the settlement, and that the marae health should be a priority of the trust.

The writer suggests that marae be prioritised in the strategic planning of the trust and that year on year and regular distributions to marae be hardwired as a provision in the trust deed and outlined clearly within a Distributions Policy.

Thriving Whātuatanga

Whānau expressed the need and want to enhance Whātuatanga.

Whānau in particular those that are not living within the rohe, or who are disconnected from their whānau want more opportunities for reconnection to their marae, to wider whānau, and to the whenua.

Whānau expressed their desire in wanting to learn more about the history and whakapapa of Ngāti Whātua ki Kaipara, the journey and history of the settlement, wāhi tapu and cultural site of significance. Whānau reminisced on the hiko across the rohe back in 2014, and how much pride and mana that brought them seeing their assets and learning about their importance.

Whānau also wanted the trust to provide more opportunities to learn Ngāti Whātua tikanga, te reo, waiata, whakatauki and traditions.

The writer also outlines the aspirations of whānau around the need for the trust to be present in our kura and schools across our rohe, including the establishment of our own kōhanga.

Whānau Housing

There are long-held aspirations that are consistent with national trends and aspirations to develop housing supply for whānau on their ancestral whenua. Whānau expressed the desire for opportunities to build housing on ancestral land and to create security of tenure for future generations.

Whānau told us that living in papakainga intergenerationally with their whānau and being able to connect with their whakapapa and whenua is critical to their wellbeing.

Whānau told us that they wish to see more opportunities for social and affordable housing made available through KCDL, with significant feedback outlining the disappointment of their iwi building housing for everyone else but their own members.

Overall whānau reiterated first and foremost the need for access to warm and affordable cost-effective housing.

Unity – Kotahitanga

Whānau want to see increased activities across the iwi that unite whānau together. This has been absent since the last hiko a rohe occurred back in 2014.

Whānau expressed how most iwi across the country have certain events that provide for a call to arms outside of tangihanga that celebrates and nurture kotahitanga. Such examples include, Hui a Iwi, Pa wars, Marae games, and hosting significant events such as regional kapa

haka and Te Matatini. Whānau across Ngāti Whātua o Kaipara are in absence of such an event, or a series of events that provide for a call to arms.

The writer notes that such events would not only reconnect whānau at all levels from rangatahi to pakeke and kaumatua, but will only build and enhance kotahitanga, whanaungatanga, and Whātuatanga.

Increased footprint across the takiwā

Whānau want to see an implicit plan on growing the footprint of Ngāti Whātua o Kaipara across the rohe. Kaumatua in particular want to see an aggressive plan to buy back any whenua that is made available with the rohe.

Kaumatua expressed the importance of whenua and mana ki te whenua, with one kaumatua expressing that “*you can’t be mana whenua, without having whenua*” hence why it is important that with every chance we get, we should be buying back all whenua.

Whānau also expressed the need for their own to be working, living on, and living off the land thus being self-sustainable and active kaitiaki of the whenua.

Whānau also expressed the need for the construction of several Pou Whenua to be erected across our takiwā. This signifies our mana whenua, however ensuring local authorities, and other iwi expressly and overtly know this.

Restoration of the whenua and moana

Whānau expressed their aspirations for the restoration and protection of our whenua and our moana.

Feedback was clear around the aspirations of whānau to ensure the remediation and restoration of Kaipara Moana including the harbour area, Kaipātiki ki Kaipara, Rototoa alongside wāhi tapu within the forestry estates to name a few.

Whānau also expressed the need for the Development Trust to elevate the importance of te taiao and discharging its kaitiakitanga responsibilities. Whānau want to see increased capacity in this area with a desire in seeing Ngāti Whātua whānau being employed in these important roles as kaitiaki of our whenua.

More opportunities for whānau

Whānau expressed the need for more opportunities to be made available for whānau through:

- Employment
- Affordable housing

- Education and apprenticeships
- Healthcare opportunities
- Whānau and Iwi businesses working together on opportunities
- More workshops and wananga around te reo me ona tikanga
- Learning our history and our whakapapa, and
- Connecting and engaging

Recommendations

The writer outlines a set of recommendations and suggestions for consideration and has grouped these into several subheadings for ease of reference. These include:

- Some changes to form and functions
- Governance improvements
- Trust deed and Constitutional improvements
- Operational improvements
- Enhancing communication and whānau engagement, and
- Enhancing Whātuatanga, Identity and Kotahitanga

1. Ngā Maunga Whakahii o Kaipara Development Trust - Governance improvements

It is recommended that:

1. To progress the activities, business, obligations under the trust deed, and the aspirations of whānau, the trustees need to fully commit to addressing the raru and hara that the trust has faced over the past few years. These commitments and compromises are made for the betterment of Ngāti Whātua o Kaipara, to progress the agenda for whānau. It is suggested that a timeframe is put in place to address these outstanding issues, and that addressing these issues are done on the marae through a tikanga process of hohou i te rongo. **This is mission critical.**
 - Following hohou i te rongo, a Marae Restorative Justice process is implemented to address any outstanding formal matters relating to elected trustees. It is suggested that any matters that are LAW related will be applied using the principles of LORE and our own Ngāti Whātua o Kaipara tikanga.
2. The trustees focus on providing greater clarity, direction, and purpose.
 - The development of a robust 50-year Strategy to provide a clear horizon and foresight as to what Tomorrow's Ngāti Whātua looks like for ngā mokopuna mo apopo.
 - The development of a clear, comprehensive, and overarching strategic plan that charts the focus over the next 5-years. Despite being mandatory under the Trust Deed, this strategy should inform all associated focused planning across the group.
 - The development of a greater purpose for the Development Trust outside the current transactional purpose.

- The wider iwi and whānau have buy-in to the strategic direction and purpose of the Development Trust. This could be achieved through a series of wananga and roadshows across the rohe gathering feedback and endorsement. This is an important function.
3. The trustees focus on improved comprehensive planning across the group
 - The trustees need to provide greater emphasis on ensuring governing documents across the group and its subsidiaries are well planned, reviewed and implemented on a standard yearly basis. As an example, KCDL needs to ensure appropriate planning is in place and key governing documents are signed off prior to the upcoming year.
 - A clear and comprehensive Group Distribution Policy with a 3-year horizon needs to be developed that is clear on its intent to support both fiscal and operational planning.
 4. The trust invests in an ongoing governance capability and upskilling programme for both in-coming elected board members, as well as continuous learning and development for current elected board members and directors across the group.
 5. The trustees develop and adopt of a comprehensive set of governance policies and frameworks to help guide the board and its activities. **The writer notes the development of a governance manual as a starting point, however this has yet to be adopted.*
 6. The board creates specific portfolios, and that each elected trustee is allocated a portfolio to lead. This will assist with the sharing of workload across the Board. It is suggested that these portfolios be aligned with the associated four Pou. *Ngāti Whātuatanga, Taiao, Tipu, Tangata.*
 7. The trust revisits the key strategic priorities and projects of the 2012- 2013 post settlement annual plan. It is suggested that that the trustees look at re-addressing and re-prioritising these for implementation as promised.

2. Ngā Maunga Whakahii o Kaipara Development Trust - Trust Deed Improvements

It is recommended that:

1. The trust deed allows for the hard wiring of year-on-year distributions directly to Ngā Marae e Rima. It is suggested that at least 10-25% of the total distribution year on year is allocated directly to marae for development purposes at their discretion. The allocation is to be agreed by the trustees of the Development Trust.

2. The trustees ensure that the planning provisions in clauses 9 and 11 of the trust deed are implemented in full
3. The wording of clauses 9 and 11 of the trust deed:
 - a. be revised to reflect the logical sequence in which the planning processes need to occur,
 - b. be expanded to include a requirement for major funding and financial planning decisions to be included in the planning documents; and
 - c. be amended to include some degree of prioritisation of outcomes.
4. The trust deed be amended to explicitly provide for staggered elections.
5. The trust deed around the election of trustees be amended for a suggested term limit of:
 - a. eight (8) consecutive years for any trustee,
 - b. a stand-down period of four (4) years before any trustee is re-eligible to stand.
6. The trust deed be amended to provide for a review every 5-years of the trust deed.
7. The 'Major Transaction' provisions be renamed and expanded to 'Restricted Transactions' in the trust deed and be reviewed and further clarified. The suggested provisions include:
 - a. Major transactions: approval by members of the acquisition or disposal of any asset by KCDL the value of which is greater than 50% of the Groups assets before the transaction requires approval by way of resolution by not less than 75% of the registered adult members of Ngā Maunga Whakahii o Kaipara who vote,
 - b. Material transactions: approval by the Development Trust
The acquisition or disposal of any asset by KCDL to the value of which is greater than 25% of the Groups assets before the transaction requires approval by the Trustees of the Development Trust
 - c. Taonga Property:
 - i. Any disposal of Taonga Property or removal of the status of Taonga Property requires the Development Trust approval
 - ii. The trustees will maintain a register of all Taonga Property and make the register available for inspection by all adult registered members.
8. The trust deed expands and further clarifies the appointment process with regards to the appointment of Directors to KCDL. The suggested added provisions include:
 - a. Director Term
 - i. Director can only serve for a maximum of three (3) terms,

- ii. The length of a term is three (3) years,
 - iii. The Development Trust has the right to remove any director's during the term of appointment, if it deems it necessary
 - b. Director Remuneration
 - i. An independent remuneration review is completed every 3 years
9. The 2018 constitutional review by David Grey be revisited, and any recommendations in this review that don't conflict with the recommendations provided in this 10-year report be adopted. These include recommendations,
- 14. That the trustees adopt a Group-wide remuneration policy to ensure fairness and consistency across the Group.
 - 17. That the operation of the custodian trustee provisions in the trust deed be reviewed and the status of all Group assets be clarified.
 - 20. That the trust deed be amended so that the Nohoanga Kaumātua nominee to the trust board is not subject to election.
 - 21. That the trustees prepare and publish a policy (perhaps as part of a wider governance statement), and develop a programme, to give effect to section 4 of the trust deed.
 - 29. That the trust deed be amended to include the power, after appropriate consultation, to remove a trustee in exceptional circumstances by a unanimous vote of the remaining trustees.
 - 30. That the trust deed be amended to include the power to make a casual appointment, given appropriate consultation, in the event that a casual vacancy occurs within six months of an election.
 - 32. That the operation of the Whakapapa Committee be reviewed, with a view to devolving its responsibilities to the Nohoanga Kaumātua (and, in any case, to reduce the risk of politicisation) and to ensuring that it complies with the Privacy Act 1993.
 - 34. That the trustees give consideration to facilitating a future-focused rangatahi group with the objective of (amongst other things) improving the trustees' understanding of the rangatahi perspective as it relates to their governance responsibilities.

3. Marae – Trust Deed Improvements

It is recommended that:

1. An exercise is conducted amongst the Ngā Marae e Rima and the Development Trust to align certain provisions within the trust deed and the associated Marae constitutions and

governing documentation around the mandated elected trustees. These alignments would include a,

- a. process for electing the elected trustees
 - b. disputes resolution and
 - c. a process for the removal of mandate
2. Mechanisms and provision are implemented within the trust deed following agreement by Ngā Marae e Rima
 3. The trust deed be amended to include the power to make an interim appointment, given appropriate consultation, if a vacancy occurs within six months of an election.
 4. Clause 8 of the Second Schedule of the trust deed be amended to require marae trustees to report back to the hapū of their marae on the progress being made by the trust towards the achievement of its strategic outcomes.

4. Nohoanga Kaumatua – Te Pupuritaonga Trust Deed Improvements

It is recommended that:

1. The provisions in the trust deed relating to the Nohoanga Kaumātua be reviewed with a view to enhancing and elevating the mana of the group and embedding its functions more deeply into certain compliance procedures within the Group. Some suggestion includes,
 - Renaming Nohoanga Kaumatua to Te Taumata Kaumātua, as such, elevating its importance.
 - Implementing several provisions in the trust deed to ensure there are formal procedural functions in place. This could include:
 - i. taking the place of the whakapapa committee,
 - ii. endorsement sought or co-sign off on certain kaupapa which materially affect the cultural integrity and tikanga of Ngāti Whātua o Kaipara.
 - iii. provision for advice and guidance on areas of cultural importance
 - That the role of the Tari Pupuritaonga Trust be clarified that its functions be appropriately resourced, and that its trust deed be revised and streamlined.

5. Ngā Maunga Whakahii o Kaipara - Group Improvements

It is recommended that:

1. The trust establishes a 'One Group – Kotahitanga' policy which outlines the approach to operating across Ngā Maunga Whakahii, and the associated group of entities. It is

suggested that this is clearly defined in the Statement of Intent and through a Letter of Expectations. But more importantly through respect, korero and whakawhanaungatanga.

2. There is great emphasis and priority on strengthening the relationships and interconnectivity across the Group starting with the relationship between the Development Trust and KCDL.
3. There is one Group wide Finance, Audit and Risk (FAR) Committee that oversee these functions across Ngā Maunga Whakahii o Kaipara. It is suggested that the composition of this Committee is made up of,
 - 1 representative of the Trust
 - 1 representative of the KCDL
 - 1 representative of Whiti Ora
 - 2 independents
 - The Chief Executive as an 'ex officio'
4. A Group wide risk reporting framework, alongside a Group wide delegations' framework that provides clarity and transparency around delegated functions across the Group is developed and established. It is suggested that this is endorsed by the Development Trust and is outlined as part of the shareholders mandate process.
5. An internal Group wide engagement schedule is established, outlining touch points at all levels of the organisation. It is suggested that the schedule would outline formal engagement mechanisms between governance, management, and operations and that this is also endorsed through the shareholders mandate process.
6. An improvement plan is developed for the Shared Services unit with a focus on enhancing and improving the deployment of services across the Group to ensure they are efficient and effective.
7. The Group wide financial and treasury functions are reviewed, and that consideration is made around the operating functions sitting within KCDL.
8. That a schedule of Group wide policies is developed and adopted across the Group to ensure consistency.

6. Whiti Ora – Overall Improvements

It is recommended that:

1. The form and function of Whiti Ora o Kaipara Charitable Trust is reviewed. Given there are low levels of distribution out to whānau, alongside no regular distributions out to Ngā Marae e Rima, the question should be raised as to whether another level of governance and compliance costs are needed. It is suggested that:
 - a focused review paper is developed to explore the potential dissolution of the board,
 - re-deploying its governance functions and responsibilities to the trustees of the Development Trust for direct oversight,
 - establish the ‘Office of Ngā Maunga Whakahii o Kaipara’ which will oversee the social development activities and will be managed by the Chief Executive on behalf of the Development Trust Board.
 - this will ensure distributions are being deployed directly to whānau without extra administration costs,
 - the elected board members will be closer to the distribution activities, ensuring they have direct accountability over staff and the operations.

*This recommendation is by no means a reflection on performance and the good work the Whiti Ora Board is completing, but more a reflection on the structural architecture of the Group and the need to enhance efficiencies and eliminate further layers, compliance, and administration costs.

2. A outcomes reporting framework is developed which measures impact, satisfaction, and return on investment to whanau.
3. A consolidated dashboard report outlining the impact since settlement is developed. It is suggested that this is a rolling dashboard that is published online for the iwi to view and is updated every second quarter.
4. A ‘Whai Mahi’ pathways to employment, or workforce development strategy is developed which focuses on enabling whanau into high value career pathways.

7. KCDL – Overall Improvements

It is recommended that:

1. Several provisions within the KCDL constitution are reviewed and adopted. These include:
 - i. Expanding on the current provision in clause 5.2 of the constitution, ensuring these are reflective of the suggested and expanded changes within the Development Trust deed

- ii. The constitution allows for a Board representative observer. The observer will have no voting rights. This will ensure there is closer alignment across the Group and the Development Trust.
 - iii. The implementation of an 'ex officio' role to the KCDL board. This role will be held by the Chief Executive of the Development Trust. This will ensure there is closer alignment across the Group and its activities
 - iv. Clause 5.4 – Remuneration, needs expanding and further detail to be provided clarified such as the cycle for reviews and claiming direct expenses for example.
 - v. The Removal of clause 5.7. We recommend that no Director of the board should take on employment within the current operations of that company in which they are a director of. A clear line between Governance and Operations is required.
 - vi. The implementation of a 'Future Directors role' (Associate Director), with clear provisions around the role's rights and responsibilities. This will support and provide a significant role around succession planning for future and aspiring whānau directors.
 - vii. A specific clause is inserted with regards to company Dividends and the agreed provisions around distributions. **To be noted that these details will be further refined in the SIPO, and an agreed Distributions Policy.*
 - viii. Section 8 - Director Interest is expanded and additional provisions are implemented to ensure extra protection is provided to both the KCDL and the director in interest.
 - ix. The 'Major Transactions' or 'Restricted Transactions' be further clarified and defined within the Development Trust deed and that this is reflected and adopted within the KCDL constitution.
2. A full review and tidy up of the KCDL constitution are needed to be fit for purpose and relevant moving forward. Of note, for such a key document, we were surprised to see spelling mistakes and grammar throughout such an important cornerstone document.
 3. The non-commercial activities of Ngā Maunga Whakahii o Kaipara Ngāhere Limited be clearly identified and that a discussion is held with the Office of the Chief Executive around where these activities should appropriately sit within the Group.
 4. The trustees clarify how Ngāti Whātua o Kaipara values will be applied within KCDL and its operations. It is suggested that this is outlined in the key governing documents, alongside the development of an investment framework that reflects these values and is used to inform and underpin investment decisions.
 5. The Chief Executive roles of the two current subsidiaries are renamed as General Manager. It is suggested that there are no functional changes, only 'name' changes. It is suggested

that this would assist in mitigating the perceptions of whānau around the views of being a small PSGE with three Chief Executives. This would also mean the ‘One Group’ structure has one Chief Executive Officer across Ngā Maunga Whakahii.

6. A communications plan and a schedule of delegations is developed between KCDL and the Development Trust. It is suggested that the schedule of delegations around communications should provide guidance around what sits within the realms of the Development Trust for announcement, and what sits within KCDL. For example, a major development announcements or major PR event should be delegated to the Chairperson of the Development Trust unless advised.

8. Improving Communications and Engagement

It is recommended that:

1. To enhance communication and engagement between the Development Trust and whānau, the following have been suggested,
 - That quarterly whānau hui are regularly held where the Development Trust report back on the last quarter, achievements, highlights, whilst announcing any panui. This will coincide with karakia, waiata, and kai for any whānau who wish to attend. This would also be broadcasted to whānau members.
 - There are regular bi-monthly consolidated panui is sent out to members from the Chairperson of the Development Trust.

9. Whaia te Kotahitanga

It is recommended that:

1. The trustees consider the recommendations around the establishment of a ‘One Group - Kotahitanga’ policy, which coincides both tikanga in the way we operate, in conjunction with technical aspects.
2. Every two years, a major Hui a Iwi event is held that promotes and celebrates te Kotahitanga o Ngāti Whātua o Kaipara.
 - It is suggested that this event would include hakinakina, a trade expo showcasing Ngāti Whātua business owners, workshops and many more activities that show cases whānau. The AGM would also be conducted within this major event on the sitting year. It is also suggested that this event is rotated across Ngā Marae e Rima, and that the mana of the event is held with that marae. This should be enabled and supported by Ngā Maunga Whakahii o Kaipara.

3. Annual AGMs are rotated and hosted across Ngā Marae e Rima year on year.

10. Enhancing Ngāti Whātuatanga

It is recommended that:

1. A 'Mana ki te Whenua' strategy is developed, as part of the wider strategy of the Development Trust to grow the footprint of Ngāti Whātua o Kaipara across its rohe. It is suggested and informed by whānau aspirations that this could be through the on-going acquisition of whenua.
2. An assortment of up to 12 Pou Whenua are commissioned for development and are placed at strategic points across our rohe to assert our mana to the whenua. This is in conjunction with a 'Mana ki te Whenua' strategy.
3. As part of the annual planning process, resources are allocated for cultural programming with a focus on enhancing Ngāti Whātuatanga through a schedule of activities.
4. As part of the cultural programming and enhancing Ngāti Whātuatanga identity, every year a hikoi a rohe is organised for whānau to visit cultural sites of significance, wāhi tapu, and the assets returned from the settlement.
5. The trustees prioritise the development of a Ngāti Whātua o Kaipara – Mātauranga Māori and Language Revitalisation Strategy - Te Rautaki Reo o me ona Tikanga o Ngāti Whātua o Kaipara
6. The trustees progress the establishment of a Ngāti Whātua o Kaipara - Kōhanga Reo
7. The trustees prioritise the appropriate resourcing of the Taiao Unit and ensure appropriate planning is in place to discharge the trust's kaitiakitanga responsibilities across the takiwā.

11. Housing

It is recommended that:

1. The Development Trust has been awarded a housing planning grant from the Ministry of Housing and Urban Development and should work together with KCDL to develop a housing plan and an affordable housing programme for whānau members and that an agreement and compromise is reached with regards to reduced financial returns in lieu of whānau social housing outcomes.

2. The Development Trust work closely with whanau, marae, and Te Puni Kokiri to enable papakainga opportunities and access to Whenua Māori development opportunities.

Next Steps

Overall, the writer concludes that the 10-Year Report and Review is accepted and that the schedule of recommendations are accepted and adopted.

Appendix – Sources of Reference

People Interviewed

- Elected Trustees (7)
- Directors of KCDL (Bar 3)
- Trustees of Whiti Ora (4)
- Marae Chairs (3)
- Kaumatua (2)
- Manahautu – Chief Executive Officer (1)
- Chief Executives of Ngāhere Limited and Hoko Whenua Limited (2)
- Previous Chief Executive (1)

Surveys

- 182 Survey responses received from Whanau

Deed of Settlement

- Deed of Settlement Historic Claims

Trust Deeds

- Trust Deed for Ngā Maunga Whakahii o Kaipara Development Trust
- Amended Deed of Trust for Whiti Ora o Kaipara Charitable Trust
- Amended Deed of Trust for Ngā Maunga Whakahii o Kaipara Tari Pupuritaonga Trust

Constitutions

- Constitution of Ngā Maunga Whakahii o Kaipara Investment Limited

Trust Deed Review

- David Grey's Trust Deed Review

Annual Reports

- DT Annual Plan 2012-13
- DT Annual Plan 2013-14
- DT Annual Plan 2014-15
- DT Annual Plan 2016-17
- DT Annual Plan 2017-18
- DT Annual Plan 2018-19
- DT Annual Plan 2020-21
- DT Annual Plan 2021-22

Other Associated Documents

- DT 5 Year Plan & 10 Year Vision 2016
- DT 5 Year Plan 2018-19
- DT 5 Year Plan 2019-24
- KCDL Limited Strategy Paper February 2019
- Delegated authority policy KCDL /KCDL Response
- KCDL Investment Update Report 2020
- KCDL Investment Update Report 2019
- Draft Ngā Maunga Whakahii o Kaipara Investment Policy
- Ngā Maunga o Whakahii o Kaipara Final Investment Policy
- Ngā Maunga o Whakahii o Kaipara Final Statement of Investment Principles &
- Objectives DRAFT V1
- Draft Ngā Maunga Whakahii o Kaipara Statement of Investment Principles & Objectives
- Governance Manual DRAFT
- NMWK Organisation Chart (not dated)
- NMWKDT Organisational Chart 29.05.2019
- NMWLDT Initial Change Management Organizational Review
- Organisational Structure Proposed 31.12.2020
- Organisation Structure Proposed copy (excel document)
- NMWK Organisational Structure Black (all entities) 2022
- Proposed Organisational Restructure Stage Two 2022
- Map of Ngāti Whātua Claim Area
- Management Agreement between NMWKDT & KDCL 2016-17
- Management Agreement between NMWKDT & KDCL 2017-18
- Ngā Maunga Whakahii o Kaipara Update Hui
- Te Rau Manga Tree Crop Establishment Audit March 2022
- Te Rau Manga Joint Venture Annual Report 31 December 2021
- 2020 Risk Register
- Appendix 4 Risk Register
- Risk Map 2019
- Memorandum - Legal Opinion Risk Register
- All FAR Committee reports 2020 / 2021 reviewed
- Risk Registers 2020 / 2021 reviewed
- Report from former CEO Helen Woods
- Review Report June 2019

- Proposed Organisational KCDL Group Restructure December 2019 (KCDL engaged until August 2020)
- Proposed Commercial Restructure December 2020

Letters

- Correspondence between Chair of Ngā Maunga Whakahii o Kaipara Trust and Chief Executive of Ngā Maunga Whakahii o Kaipara Commercial Development Limited 28 August 2020 re: Roles and responsibilities within the Ngā Maunga Whakahii o Kaipara Group
- Correspondence between Chair of Ngā Maunga Whakahii o Kaipara Trust and Chief Executive of Ngā Maunga Whakahii o Kaipara Commercial Development Limited 17 February 2021 Re: Attendance at Budgeting Meetings
- Correspondence between Margules Groom and Jason Syme Rayonier Forests, Re: Woodhill and Ararimu JV Valuation, 25 January 2021
- Memo re: Governance manual