I hereby give notice that an ordinary meeting of the Ngāti Whātua Ōrākei Reserves Board will be held on:

Date:           Monday, 3 December 2018
Time:           5.00pm
Meeting Room:   Ōrākei Marae
Venue:          59b Kitemoana Street
                 Orakei
                 Auckland

Ngāti Whātua Ōrākei Reserves Board
OPEN AGENDA

MEMBERSHIP

Chairperson        Ms Marama Royal
Deputy Chairperson Cr Desley Simpson, JP
Members
Mr Renata Blair
Cr Linda Cooper, JP
Mr Wyllis Maihi
Mr Kit Parkinson

(Quorum 3 members)

Maea Petherick
Senior Governance Advisor

27 November 2018

Contact Telephone: (09) 890 8136
Email.maea.petherick@aucklandcouncil.govt.nz
Website: www.aucklandcouncil.govt.nz

Note: The reports contained within this agenda are for consideration and should not be construed as Council policy unless and until adopted. Should Members require further information relating to any reports, please contact the relevant manager, Chairperson or Deputy Chairperson.
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Whakawātea
1 **Apologies**

At the close of the agenda no apologies had been received.

2 **Declaration of Interest**

Members are reminded of the need to be vigilant to stand aside from decision making when a conflict arises between their role as a member and any private or other external interest they might have.

3 **Confirmation of Minutes**

That the Ngāti Whātua Ōrākei Reserves Board:

a) confirm the ordinary minutes of its meeting, held on Monday, 20 August 2018, as a true and correct record.

4 **Extraordinary Business**

Section 46A(7) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

"An item that is not on the agenda for a meeting may be dealt with at that meeting if-

(a) The local authority by resolution so decides; and
(b) The presiding member explains at the meeting, at a time when it is open to the public,-

(i) The reason why the item is not on the agenda; and
(ii) The reason why the discussion of the item cannot be delayed until a subsequent meeting."

Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

"Where an item is not on the agenda for a meeting,-

(a) That item may be discussed at that meeting if-

(i) That item is a minor matter relating to the general business of the local authority; and
(ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but

(b) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion."
Minutes of the Ngāti Whātua Ōrākei Reserves Board meeting, 20 August 2018

File No.: CP2018/23428

Te take mō te pūrongo / Purpose of the report
1. As per the Board’s request, attaching a copy of the minutes of the Ngāti Whātua Ōrākei Reserves Board meeting, held on 20 August 2018.

Ngā tūtohunga / Recommendation/s
That the Ngāti Whātua Ōrākei Reserves Board:

a) note the minutes of the Ngāti Whātua Ōrākei Reserves Board meeting on 20 August 2018.

Ngā tāpirihanga / Attachments

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Ngā kaihaina / Signatories

<table>
<thead>
<tr>
<th>Author</th>
<th>Maea Petherick - Senior Governance Advisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authoriser</td>
<td>Jane Aickin - Paeurungi Te Waka Tai-ranga-whenua</td>
</tr>
</tbody>
</table>
Minutes of the Ngāti Whātua Ōrākei Reserves Board meeting on 20 August 2018
Whakatau – Karakia / mihi
Renata Blair opened the workshop, which preceded this meeting, with a karakia.

1 Apologies

Resolution number NGA/2018/17
MOVED by Chairperson MR Royal, seconded by Deputy Chairperson D Simpson:
That the Ngāti Whātua Ōrākei Reserves Board:
a) accept the apologies from Mr Wyllis Maihi for absence and Mr Kit Parkinson for lateness.
CARRIED

2 Declaration of Interest

There were no declarations of interest.

3 Confirmation of Minutes

Resolution number NGA/2018/18
MOVED by Deputy Chairperson D Simpson, seconded by Mr R Blair:
That the Ngāti Whātua Ōrākei Reserves Board:
a) confirm the ordinary minutes of its meeting, held on Monday, 11 June 2018, as a true and correct record.
CARRIED

4 Extraordinary Business

There was no extraordinary business.

Note: With agreement of the meeting the chairperson accorded precedence to Item 8: Quarterly report and general update.

8 Quarterly report and general update

Ms Sanna Soderlind, Civil Engineer – Civix Ltd, on behalf of the landowner at 37 Awarua Crescent, Orakei, spoke to the board in relation to the application for consent to allow the installation of a private stormwater outfall and pipe connection on Pourawa Creek Recreation Reserve to service the development at 37 Awarua Crescent, Orakei. Sanna responded to questions from the Ngāti Whātua Ōrākei Reserves Board.

5 Minutes of the Ngāti Whātua Ōrākei Reserves Board meeting, 11 June 2018

The minutes were confirmed at Item 3.
6. **Ngāti Whātua Ōrākei Reserves Board Financial Plan 2018-29**

   Note: changes to the recommendation were incorporated with the agreement of the meeting.

   Resolution number NGA/2018/19

   MOVED by Chairperson MR Royal, seconded by Cr L Cooper:

   That the Ngāti Whātua Ōrākei Reserves Board:

   a) adopt the Ngāti Whātua Ōrākei Reserves Board Financial Plan, 2018-2029, dated August 2018 in attachment A of the agenda report.

   b) request that the Chief Executive of the Ngāti Whātua Ōrākei Trust table the Ngāti Whātua Ōrākei Reserves Board Financial Plan 2018-29, dated August 2018, with the Ngāti Whātua Ōrākei Trust for endorsement.

   **CARRIED**

7. **Ngāti Whātua Ōrākei Reserves Board - audit update**

   Resolution number NGA/2018/20

   MOVED by Deputy Chairperson D Simpson, seconded by Mr R Blair:

   That the Ngāti Whātua Ōrākei Reserves Board:

   a) receive the RSM Hayes letter of engagement and letter of arrangement for the 2017/18 year and retrospectively delegate to the Chairperson approval to sign the letter of engagement for RSM Hayes on behalf of the board.

   **CARRIED**

8. **Quarterly report and general update (continued)**

   Note: changes to the recommendation were incorporated with the agreement of the meeting.

   Resolution number NGA/2018/21

   MOVED by Mr R Blair, seconded by Cr L Cooper:

   That the Ngāti Whātua Ōrākei Reserves Board:

   a) authorise capital expenditure of up to $60,000 on programme management and design of access improvements for Pourewa Creek Recreation Reserve in line with the draft master plan noting that the detailed design will be reported back to the board for approval prior to lodging resource consent.

   b) authorise annual operational expenditure of up to $120,000 to enable additional base line services to be included in the Ōkahu Rakau contract for maintenance of the whole of Pourewa Creek Recreation Reserve.

   c) authorise operational expenditure of up to $58,240, for the Kaitiaki Service, in line with the budget, to allow additional working hours and area of coverage.

   d) authorise capital expenditure of up to $20,000 to provide mobile work spaces for the Kaitiaki Service.
### Item 5

<p>| | |</p>
<table>
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<tr>
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<tr>
<td>e)</td>
<td>request the applicant, landowner 37 Awarua Crescent Orakei, provide:</td>
</tr>
<tr>
<td></td>
<td>i) advice on where the storm water, which is piped along Awarua Crescent, is disposed to</td>
</tr>
<tr>
<td></td>
<td>ii) information on any ecological restoration of the proposed development</td>
</tr>
<tr>
<td></td>
<td>iii) any information on the apparent erosion adjacent to the property at 37 Awarua Crescent visible on the aerial photo</td>
</tr>
<tr>
<td>f)</td>
<td>note that the reserve board has not delegated this decision to officers and it may therefore take some time to further consider this application subject to receipt of the above information</td>
</tr>
<tr>
<td>g)</td>
<td>note that it is not the practice of the reserve board to grant any form of easement that would fetter Ngāti Whātua Ōrākei interests in Pourewa Creek Recreation Reserve and Whenua Rangatira as this land has been returned to Ngāti Whātua Ōrākei by way of treaty settlement</td>
</tr>
<tr>
<td>h)</td>
<td>request officers prepare a policy on landowner approvals relating to development of lands adjacent to Pourewa Creek Recreation Reserve and Whenua Rangatira with a priority given to applications for storm water disposal.</td>
</tr>
</tbody>
</table>

**CARRIED**

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**Whakawātea**

Renata Blair closed the hui with a karakia.

---

8.55 pm  The Chairperson thanked Members for their attendance and attention to business and declared the meeting closed.

**CONFIRMED AS A TRUE AND CORRECT RECORD AT A MEETING OF THE NGĀTI WHĀTUA ŌRĀKEI RESERVES BOARD HELD ON**

**DATE:** .................................................................

**CHAIRPERSON:** ..................................................
Te take mō te pūrongo / Purpose of the report
1. To seek approval for:
   - the letter of representation for external auditor RSM Hayes.
   - the letter of confirmation for repairs and maintenance cost relating to new facilities maintenance contract.
   - the annual financial performance and audit findings report for year ending 30 June 2018.

Ngā tūtohunga / Recommendation/s
That the Ngāti Whātua Ōrākei Reserves Board:
   a) delegate authority to the Chair to sign the letter of representation for external auditor RSM Hayes for the year ending 30 June 2018 (Attachment A of the agenda report)
   b) delegate authority to the Chair to sign the letter of confirmation for repairs and maintenance cost (Attachment B of the agenda report)
   c) delegate authority to the Chair and Deputy Chair to adopt and sign financial performance report for year ending 30 June 2018 (Attachment C of the agenda report)
   d) note the letter of continuing financial support from Auckland Council (Attachment D of the agenda report)
   e) approve the distribution of a copy of the audited financial performance report to the trustee of the reserves board and to Auckland Council respectively.

Audit of annual financial performance
2. The financial statements of Ngāti Whātua Ōrākei Reserves Board (reserves board) are the responsibility of the reserves board. The reserves board members are made up of equal representation from Ngāti Whātua Ōrākei and Auckland Council. In this regard, the reserves board is responsible for:
   - ensuring that it keeps accounting records which at any time disclose with reasonable accuracy the financial position of its operations.
   - establishing and maintaining an internal control structure.
   - preparing financial statements which present fairly, in all material respects, the reserves board’s financial position and performance.
   - ensuring the reserves board complies with laws and regulations applicable to its activities and safeguarding of its assets.
   - the audit of performance report does not relieve the reserves board of these responsibilities.

3. In accordance with the Ngāti Whātua Ōrākei Claims Settlement Act 2012, Schedule 4 clause 5(3), the financial accounts for each year must be audited by a chartered accountant. At the hui on 20 August 2018, the reserves board agreed to engage RSM Hayes as the external auditor.
Scope of audit

4. The audit opinion provides reasonable assurance to board members that the financial performance reports are free of material misstatements and comply with generally accepted accounting practice in New Zealand.

5. The procedures used to form an audit opinion include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements. It also includes evaluation of accounting policies and adequacy of internal control structure to gain an understanding of the accounting system as a basis for the preparation of the financial statements.

Letter of Representation

6. Attachment A includes the letter of representation.

7. The reserves board is required to sign a letter of representation as a matter of standard audit practice. This letter involves the reserves board making representations to the auditor that the financial statements are materially correct and that the reserves board approved all expenditure incurred on its behalf as reflected in the financial statements.

Confirmation of repairs and maintenance costs

8. Attachment B includes the letter of confirmation for repairs and maintenance cost.

9. A new facilities management contract, known as project 17, was implemented by Auckland Council that commenced on 1 July 2017. Project 17 is a lumpsum, outcome-based facilities management contract intended to achieve cost effectiveness by leveraging the size and scale of Auckland Council.

10. The annual financial performance report for year ending 30 June 2018 includes a portion of repairs and maintenance cost covered under project 17.

11. The letter of confirmation for repairs and maintenance cost is acknowledgement and agreement by the reserves board that the financial performance represents a fair and reasonable amount of project 17 related cost.

Annual financial performance report

12. Attachment C includes annual financial performance report of the reserves board covering the period 1 July 2017 to 30 June 2018. This is aligned with Auckland Council’s financial year.

13. Whilst the reserves board is not a registered charity under the Charities Commission, the annual financial performance report complies with Tier 3 not-for-profit public benefit entity reporting requirements.

14. The annual performance report:

• reflects the current understanding of the reporting requirements for the reserves board under the Ngāti Whātua Ōrākei Claims Settlement Act 2012.
• meets the generally accepted accounting practice in New Zealand.
• is prepared independently by the Auckland Council’s Financial Control team.
• includes the following
  o Auditor’s opinion
  o Statement of Service Performance
  o Statement of Financial Performance
  o Statement of Financial Position
  o Statement of Cash Flows
  o Statement of Accounting Policies and Notes.
Financial performance summary

15. An overview of the financial performance for the year ending 30 June 2018 is included below to assist members of the reserves board in understanding of key figures.

<table>
<thead>
<tr>
<th></th>
<th>This Year (FY18)</th>
<th>Last Year (FY17)</th>
<th>Variances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>635,610</td>
<td>625,518</td>
<td>(10,092)</td>
</tr>
<tr>
<td>Other revenue</td>
<td>28,870</td>
<td>32,820</td>
<td>3,950</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>664,480</td>
<td>658,338</td>
<td>(6,142)</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outsourced works and services</td>
<td>595,076</td>
<td>565,368</td>
<td>(29,708)</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>49,078</td>
<td>84,804</td>
<td>35,726</td>
</tr>
<tr>
<td>Auditor's remuneration - audit of Performance Report</td>
<td>5,560</td>
<td>5,500</td>
<td>(60)</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>14,767</td>
<td>2,666</td>
<td>(12,101)</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>664,480</td>
<td>658,338</td>
<td>6,142</td>
</tr>
<tr>
<td><strong>Surplus/(Deficit) for the Year</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
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</table>

16. Revenue is made up of grants and other revenue. Grants is the funding received from Auckland Council to cover net operating expenses. Other revenue is made up of three streams of income:

- the set license fee for the Vodafone tower of about $14,000 per annum
- rental income from the St Heliers Pony Club of about $12,000 and
- income from event fees of $2,000.

17. Total expenses at $664,480 is about $6000 higher than last year. Please refer to note 2 of annual performance report for a breakdown of expenses (attachment C).

18. Repairs and maintenance variance mainly relate to cost savings achieved through project 17 repairs and maintenance contract.

19. Sundry expenses reflect water and electricity charges of about $13,000 relating to Ōkahu Bay and Whenua toilets that were previously sitting under community facilities division of Auckland Council.

Audit findings report

20. RSM Hayes in the audit findings report has indicated the following observations with recommendations that require follow up:

- Formal funding agreement with Auckland Council - recommends the reserves board and Auckland Council enter into a funding agreement to provide certainty over funding and delivery.
- Formal fraud policy – recommends that the reserves board should ensure as a minimum that a fraud policy is developed that sets out the steps that should be taken in the event of a suspected fraud. A fraud risk assessment needs to be carried out. Any mitigating controls against fraud are to be developed and implemented.

21. RSM Hayes has not indicated that there will be any further additions to these existing recommendations. It is management’s intention to complete these recommendations in 2018/2019 financial year.
Letter of continuing financial support

22. Attachment D includes the letter of continuing financial support from Auckland Council.

23. In the absence of a formal funding agreement with Auckland Council, the auditor require that council sign a letter of financial support which:
   - confirms funding for the next financial year and that there is no intention for the reserves board to cease operations.
   - enables the reserves board to make representations to the auditor that the reserves board is a going concern.

24. It is anticipated that a formal funding arrangement will be in place by 30 June 2019.

Final signing of all documents

25. It is proposed that the reserves board approve all recommendations and adopt the annual financial performance report for year ending 30 June 2018.

Ngā tāpirihanga / Attachments

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<td>B</td>
<td>Explanation of project 17 costs relating to repairs and maintenance</td>
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Ngā kaihaina / Signatories

<table>
<thead>
<tr>
<th>Author</th>
<th>Munen Prakash - Lead Financial Advisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authoriser</td>
<td>Jamie Sinclair, Chief Executive Officer, Ngāti Whātua Ōrākei Trust</td>
</tr>
</tbody>
</table>
Letter of representation for the year ended 30 June 2018

This representation letter is given in connection with your audit of the performance report of Ngāti Whātua Ōrākei Reserves Board for the year ended 30 June 2018 in connection with your responsibility to express an opinion as to whether:

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- the performance report of Ngāti Whātua Ōrākei Reserves Board complies with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) and presents fairly, in all material respects:
  - the entity information for the year ended 30 June 2018;
  - the service performance for the year ended 30 June 2018; and
  - the financial position as at 30 June 2018 and its financial performance and cash flows for the year then ended.

Performance Report

We have fulfilled our responsibilities on behalf of the entity, as set out in the terms of the audit engagement dated 22 February 2018, including:

- identification of outcomes and outputs, including quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, for the evaluation of the service performance of the entity.
- the preparation of the performance report of Ngāti Whātua Ōrākei Reserves Board in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) and that gives a fair presentation of:
  - the entity information for the year ended 30 June 2018;
  - the service performance for the year ended 30 June 2018; and
  - the financial position as at 30 June 2018 and its financial performance and cash flows for the year then ended.
- the selection and consistent application of appropriate accounting policies in compliance with the requirements of generally accepted accounting practice;
- the security and controls over information on your organisation’s website, including electronic presentation of the performance report.

The organisation and its governing body accepts that it is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the performance report. The board acknowledges its responsibility for the design and implementation of internal controls to safeguard assets and prevent and detect error, fraud and non-compliance with laws and regulations.

We have made available to you all accounting records, including supporting documentation, and there have been no material transactions which have not been recorded in the accounting records.

We confirm, to the best of our knowledge and belief (having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves), the following representations:
1. The performance report is free of material misstatements, or omissions.

2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

3. No transactions or balances have been offset, except where a right of set-off is permitted by the relevant accounting framework.

4. The records maintained during the year were in accordance with the requirements of the Inland Revenue Department.

5. All minutes of meetings of the governing body, and any sub-committees held to date have been made available to you for inspection, including summaries of recent meetings for which minutes have not yet been prepared or approved.

6. We have informed you of the existence of all agreements relating to other controlled entities or activities, joint ventures, trust funds or other contractual agreements.

7. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the performance report.

8. Other than described in the performance report, we are not aware of any events subsequent to year end which require adjustment of, or disclosure in, the performance report or notes thereto.

9. The information contained in the organisation’s performance report is consistent with the information contained elsewhere in the annual report.

**Internal Control Systems and Compliance with Laws, Regulations and Contractual Obligations**

10. There have been no changes to, or introduction of new, information systems during the year that could adversely impact the completeness and accuracy of the organisation’s information systems and underlying data.

11. The organisation accepts that it is responsible for ensuring, and has in place appropriate mechanisms to ensure that all applicable legislative, regulatory and contractual requirements which impact on the activities and functions of the organisation have been complied with. To the best of its knowledge the organisation has complied with all legislative, regulatory and contractual requirements during the year.

12. The Board’s actions during the financial periods were according to and within its powers.

13. No claims or notices of litigation have been or are expected to be received.

14. The Board has not been directly represented by solicitors other than the In-house legal counsel at the Auckland Council in any legal claims or disputes for the year ended 30 June 2018.

15. Expenditure relating to restricted reserves, trusts and monies held on behalf of third parties has been incurred in accordance with the purposes of the restricted reserve, trust deed or any other agreement or understanding, and has been appropriately authorised.

**Large or Unusual Transactions or Events**

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the performance reports in accordance with requirements of PBE SPFR A (NFP).

17. We have disclosed the identity of Ngāti Whātua Ōrākei Reserves Board’s related parties (including the trustees and their immediate families, as well as related organisations) and all the related party relationships and transactions of which we are aware.

18. There are no material or unusual transactions or off-balance sheet assets or liabilities that are not recorded or disclosed in the performance reports.
Assets

19. All assets to which the entity has satisfactory title and which are required to appear in the statement of financial position do so appear. At balance date, there were no other material assets that have been pledged or are subject to mortgages, liens, security interests or any other form of material encumbrance that would require disclosure in the performance reports.

20. All current assets are expected to realise, in the ordinary course of business, at least the value at which they are recorded in the performance report and are expected to be realised within twelve months. Adequate provision has been made for all uncollectible or doubtful amounts owing to the organisation.

21. All vested assets and/or donations have been accounted for in the performance report.

Liabilities

22. All known or ascertainable material liabilities of the organisation at balance date have been reflected in the performance report.

Guarantees, Contingencies and Commitments

23. The Board has not provided any guarantees either directly or through an intermediary.

24. There are no known material contingent liabilities or contingent assets at balance date other than those disclosed in the performance report.

25. There are no known material commitments at balance date other than those disclosed in the performance report. The notes to the performance report also show lease commitments, where applicable. These are to meet existing needs and will be met out of future operating cash flows.

26. Throughout the year the organisation has complied with the requirements of its banking arrangements, debenture trust deeds or negative pledge agreements, including those relating to its net tangible assets ratios.

Going concern

27. The Board continues to adopt the going concern assumption in preparing the performance report for the year ended 30 June 2018. We have reached this conclusion after making enquiries and having regard to circumstances which we consider likely to affect the organisation during the period of at least one year from date of signing this letter, and to circumstances which we know will occur after that date which could affect the validity of the going concern assumption.

These representations are made at your request, and to supplement information obtained by you from the records of the organisation and to confirm information given to you orally during the course of the audit.

Yours faithfully

Marama Royal
Chairperson
Ngāti Whātua Ōrākei Reserves Board

Jane Aickin
Kaikāhāere Te Waka Tai-ranga-whenua
Auckland Council

Date
25 October 2018
Ngāti Whātua Ōrākei Reserves Board
Private Bag 320901
Auckland

Tēnā koutou ngā rangatira,

Agreement on the cost of repairs and maintenance in 2017/2018 under the new facilities maintenance contract

We write to confirm the repairs and maintenance (R&M) costs charged to Ngāti Whātua Ōrākei Reserves Board by Auckland Council for the year ending 30 June 2018 under the new facilities maintenance contract known as Project 17 (P17). The scheduled R&M cost is $40,997 and the response R&M cost is $8,081.

<table>
<thead>
<tr>
<th></th>
<th>FY18 actual</th>
<th>FY17 actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scheduled repairs and maintenance</td>
<td>40,997</td>
<td>62,690</td>
<td>21,693</td>
</tr>
<tr>
<td>Response repairs and maintenance</td>
<td>8,081</td>
<td>22,114</td>
<td>14,033</td>
</tr>
<tr>
<td>Total</td>
<td>49,078</td>
<td>84,804</td>
<td>35,726</td>
</tr>
</tbody>
</table>

We seek the board’s endorsement for the R&M cost and explanations provided below, acknowledging that this is a reasonable account of the overall change in contracts and practices that the board had oversight of at the time.

P17 commenced on 1 July 2017. It is a lump-sum, outcome-based facilities maintenance contract that is intended to achieve cost effectiveness with the same level of services, by leveraging the number and scale of community facilities and reserves that the council either owns or manages. The board has had a portion of its repairs and maintenance covered under P17 and the remainder is carried out through Ngāti Whātua Ōrākei Whai Maia Limited (Whai Maia).

The costs presented above only relate to P17. These costs are based on costing reports at an asset level submitted directly by P17 contractors (predominantly Ventia) for services provided. This differs from the arrangement in prior year, where the costs were recorded through predominantly internal charges by City Park Services and payments to external suppliers with mostly fixed level charges for services provided.
Auckland Council staff sought to verify the completeness of the P17 scheduled and response R&M costs respectively and analysed the variances to prior year (2016/2017) actuals. These variances can be reasonably explained by the saving in maintaining the Ōkahu Bay toilet and the settling in of the relatively new Takutai Moana Work Depot where key cost driver has shifted from building structure to tenant maintenance. There are also inherent variations in response maintenance year on year. We do not consider there were any significant omissions in P17 related R&M costs for 2017/2018.

Provided that all service level outcomes under P17 are met for the year ending 30 June 2018, we consider $49,078 represents a reasonable reflection of the repairs and maintenance costs. The variance to prior year is favourable for the board and is consistent with the cost effectiveness intent of P17. We will continue to monitor the R&M costs, as newly introduced processes relating to P17 are embedded and refined over time.

Please do not hesitate to contact us, should there be any questions.

For and on behalf of Auckland Council

Nāku noa

[Signatures]

Neil Huang
Finance Manager (Governance)
Auckland Council
Ph: 021 845 168

25/10/2018

Taryn Crewe
Commercial Manager (Community Facilities)
Auckland Council
Ph: 021 914 879

29/10/2018

In agreement on behalf of Ngāti Whātua Ōrākei Reserves Board

Marama Royal
Chairperson
Ngāti Whātua Ōrākei Reserves Board

Date
Ngāti Whātua Ōrākei Reserves Board

Performance Report

For the year ended
30 June 2018
## Contents

<table>
<thead>
<tr>
<th>Item</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Auditor’s report</td>
<td>3-5</td>
</tr>
<tr>
<td>Entity Information</td>
<td>6</td>
</tr>
<tr>
<td>Statement of Service Performance</td>
<td>7</td>
</tr>
<tr>
<td>Statement of Financial Performance</td>
<td>8</td>
</tr>
<tr>
<td>Statement of Financial Position</td>
<td>9</td>
</tr>
<tr>
<td>Statement of Cash Flows</td>
<td>10</td>
</tr>
<tr>
<td>Statement of Accounting Policies</td>
<td>11-12</td>
</tr>
<tr>
<td>Notes to the Performance Report</td>
<td>13-15</td>
</tr>
</tbody>
</table>
Entity Information

For the year ended
30 June 2018

Legal Name of Entity: Ngāti Whātua Ōrākei Reserves Board

Type of Entity and Legal Basis: Reserves Board created under the Orakei Act 1991 and amended by the Ngāti Whātua Ōrākei Claims Settlement Act 2012 with a settlement date of 1 February 2013.

Entity’s Purpose or Mission:

Management of the Whenua Rangatira in order to reflect the spiritual, social and cultural heart of Ngāti Whātua o Ōrākei (Marae, Urupā and Papakāinga) and promote the Whenua Rangatira as a taonga to be treasured by all people living in and visiting Tāmaki Makaurau.

Entity Structure:

The Reserves Board comprises of six members, three appointed by the Trustees of Ngāti Whātua Ōrākei Trust and three by Auckland Council. The Trustees must appoint half of the members of the Reserves Board by notice to the Council, and the Council must appoint half by notice to the Trustees.

Main Sources of the Entity’s Cash and Resources:

The Reserves Board’s main source of income is funding from the Auckland Council which equates to the shortfall between the Reserves Board’s own expenditure and revenue. Under the Ngāti Whātua Ōrākei Claims Settlement Act 2012, all costs and expenses incurred in and incidental to the control and management of the whenua rangatira must be paid by the Auckland Council to the extent that any income arising from the whenua rangatira is insufficient to defray those costs and expenses. Other sources of income are a commercial lease to Vodafone New Zealand Limited, reserve grazing licence to the St Heliers Bay Pony Club Incorporated and fees and charges from events held on the Whenua Rangatira. The Auckland Council acts as an agent and collects all income on behalf of the Reserves Board. The Reserves Board is limited to spending money on matters relating to the control and management of the reserve. Practically, these are paid for by Auckland Council and are offset against the revenue.

Additional Information:

Whenua Rangatira collectively consists of 48.16 hectares broken down into 6 activity areas which are determined by cultural, environmental and activity-related character: Takaparawhau, Tai Hara Paki, Kōhimarama, Papakāinga, Te Ngāhere and Ōkahu Bay

Schedule 4 of the Ngāti Whātua Ōrākei Claims Settlement Act 2012 (the "Act") requires the Board to prepare accounts for each financial period. The predecessor act, the Orakei Act 1991 also had a similar requirement.
Ngāti Whātua Ōrākei Reserves Board

Statement of Service Performance

For the year ended
30 June 2018

Description of outcomes as per the Whenua Rangatira Reserve Management Plan

To ensure the cultural and spiritual sustainability of the Hapu while providing benefits for the public of Auckland

To ensure the sustainability of the whenua rangatira

To ensure accountability in the management of the whenua rangatira

To ensure that the Reserves Board fulfills its statutory obligations

To ensure that any development shall be harmonious and consistent with the principles of the Resource Management Plan

Outputs

Outputs that the Reserves Board delivered during the year include
• tree planting days
• trees planted
• patronage to the whenua rangatira by visitors
• number of volunteers supporting tree planting activities
• capital improvements to the reserve in line with providing a more welcoming space for recreational and private users

Additional Information

The Reserves Board is currently undergoing a process to set methods for measurement of the above outputs.
### Statement of Financial Performance
For the year ended 30 June 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>Actual This Year</th>
<th>Actual Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>1</td>
<td>635,610</td>
</tr>
<tr>
<td>Other revenue</td>
<td>1</td>
<td>28,870</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>664,480</strong></td>
<td><strong>658,338</strong></td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outsourced works and services</td>
<td>2</td>
<td>595,076</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>2</td>
<td>49,078</td>
</tr>
<tr>
<td>Auditor’s remuneration - audit of Performance Report</td>
<td>2</td>
<td>5,560</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>2</td>
<td>14,766</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>664,480</strong></td>
<td><strong>658,338</strong></td>
</tr>
</tbody>
</table>

**Surplus/(Deficit) for the Year**

|                  | -                | -                |

These reports are to be read in conjunction with Notes of Performance Report.
## Statement of Financial Position

As at 30 June 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>Actual This Year</th>
<th>Actual Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Assets

**Current Assets**

- Debtors and prepayments 3 $11,325 $5,500

**Total Current Assets** $11,325 $5,500

**Total Assets** $11,325 $5,500

### Liabilities

**Current Liabilities**

- Creditors and accrued expenses 3 $11,325 $5,500

**Total Current Liabilities** $11,325 $5,500

**Total Liabilities** $11,325 $5,500

**Total Assets less Total Liabilities (Net Assets)** - -

**Accumulated Funds**

- Capital contributed by owners - -
- Accumulated surpluses or (deficits) - -
- Reserves - -

**Total Accumulated Funds** - -

__________________________  ______________________
Marama Royal               Cr Desley Simpson, JP
Board Chair                Board Deputy Chair
Date:                      Date:

These reports are to be read in conjunction with Notes of Performance Report.
Ngāti Whātua Ōrākei Reserves Board

Statement of Cash Flows
For the year ended
30 June 2018

<table>
<thead>
<tr>
<th>Cash Flows from Operating Activities</th>
<th>Actual This Year</th>
<th>Actual Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash was received from:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>635,610</td>
<td>625,518</td>
</tr>
<tr>
<td>Other revenue</td>
<td>33,200</td>
<td>37,743</td>
</tr>
<tr>
<td>Net GST</td>
<td>94,582</td>
<td>95,553</td>
</tr>
<tr>
<td></td>
<td>763,392</td>
<td>758,814</td>
</tr>
</tbody>
</table>

Cash was applied to:

| Payments to suppliers and employees | 763,392          | 758,814          |

Net Cash Flows from Operating Activities

Net Cash Flows from Investing and Financing Activities

Net Increase / (Decrease) in Cash

Opening Cash

Closing Cash

This is represented by:

Bank Accounts and Cash

This statement of cash flows is prepared on a GST inclusive basis.

These reports are to be read in conjunction with Notes of Performance Report.
Basis of Preparation

Ngāti Whātua Ōrākei Reserves Board has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than $2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)
The Reserves Board is part of the Auckland Council GST group. GST has been collected and paid by the Council on behalf of the Reserves Board. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Historical cost convention
The Performance Report has been prepared on a historical cost basis.

Functional and presentation currency
The Performance Report is presented in New Zealand Dollars, which is the functional currency.

Tier 2 PBE Accounting Standards Applied (if any)
The Reserves Board has not applied any Tier 2 Accounting Standards in preparing its Performance Report.

Revenue
Rental revenue
Rental revenue from operating leases is recognised in the Statement of Financial Performance on a straight line basis over the term of the lease.

Grants
Grants from trustees, central or local government are recognised when the Reserves Board receives funding with no requirement for repayment. Under the Ngāti Whātua Ōrākei Claims Settlement Act 2012, all costs and expenses incurred in and incidental to the control and management of the whenua rangatira must be paid by the Auckland Council to the extent that any income arising from the whenua rangatira is insufficient to defray those costs and expenses.

Expenditure
Expenses are recognised when they are incurred.

Receivables
All receivables are due within a year and are recognised and measured at fair value.
Ngāti Whātua Ōrākei Reserves Board

Statement of Accounting Policies
For the year ended
30 June 2018

Property, plant and equipment
The Reserves Board as the administrative body of the Ngāti Whātua Ōrākei Reserves directs Auckland Council on capital expenditure relating to the Reserve. The Auckland Council holds and maintains all property, plant and equipment on its accounting ledger for the benefit of the Reserves Board.

Payables
Payables are recognised and measured at fair value. All payables are due within one year.

Income taxes
The Reserves Board is exempt from New Zealand income tax as it qualifies as a "local authority" under section CB 15c of the Income Tax Act 2007 for income tax purposes.

Cashflows
The Trust does not hold a bank account. All cash is receipted/paid from a bank account of Auckland Council on behalf of the Reserves Board. The statement of cashflow shows the cash movements made during the financial year from Auckland Council’s bank account for transactions on behalf of the Reserve Board.

Changes in accounting policies
There have been no changes in accounting policies during the year.
### Note 1: Analysis of Revenue

<table>
<thead>
<tr>
<th>Revenue Item</th>
<th>Analysis</th>
<th>This Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants</td>
<td>Operational funding from Auckland</td>
<td>635,610</td>
<td>625,518</td>
</tr>
<tr>
<td>Council</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>635,610</td>
<td>625,518</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Revenue Item</th>
<th>Analysis</th>
<th>This Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other revenue</td>
<td>Event fees</td>
<td>2,100</td>
<td>6,050</td>
</tr>
<tr>
<td></td>
<td>Commercial lease</td>
<td>14,300</td>
<td>14,300</td>
</tr>
<tr>
<td></td>
<td>Reserve grazing licence (net)</td>
<td>12,470</td>
<td>12,470</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>28,870</td>
<td>32,820</td>
</tr>
</tbody>
</table>

### Note 2: Analysis of Expenses

<table>
<thead>
<tr>
<th>Expense Item</th>
<th>Analysis</th>
<th>This Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outsourced works and services</td>
<td>Core (programmed maintenance)</td>
<td>375,568</td>
<td>384,760</td>
</tr>
<tr>
<td></td>
<td>Unscheduled maintenance</td>
<td>62,007</td>
<td>78,608</td>
</tr>
<tr>
<td></td>
<td>Ecological Restoration Project Facilitator</td>
<td>-</td>
<td>35,000</td>
</tr>
<tr>
<td></td>
<td>Reserves Board Technical Officer</td>
<td>47,500</td>
<td>47,000</td>
</tr>
<tr>
<td></td>
<td>Kaitiaki Services at Okahu Bay</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td></td>
<td>Master Plan</td>
<td>50,000</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Bastian Point celebrations</td>
<td>40,000</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>595,076</td>
<td>565,368</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expense Item</th>
<th>Analysis</th>
<th>This Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repairs and maintenance</td>
<td>Planned maintenance</td>
<td>40,997</td>
<td>62,690</td>
</tr>
<tr>
<td></td>
<td>Response maintenance</td>
<td>8,081</td>
<td>22,114</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>49,078</td>
<td>84,804</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expense Item</th>
<th>Analysis</th>
<th>This Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry</td>
<td>Consultancy expense</td>
<td>-</td>
<td>1,575</td>
</tr>
<tr>
<td></td>
<td>Security expense</td>
<td>584</td>
<td>668</td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td>14,182</td>
<td>423</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>14,766</td>
<td>2,666</td>
</tr>
</tbody>
</table>
Ngāti Whātua Ōrākei Reserves Board

Notes to the Performance Report
For the year ended
30 June 2018

Note 3: Analysis of Assets and Liabilities

<table>
<thead>
<tr>
<th>Asset Item</th>
<th>Analysis</th>
<th>This Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debtor and prepayments</td>
<td>Auckland Council funding receivable</td>
<td>11,325</td>
<td>5,500</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>11,325</strong></td>
<td><strong>5,500</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liability Item</th>
<th>Analysis</th>
<th>This Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Creditors and accrued expenses</td>
<td>Audit fee accrual</td>
<td>5,500</td>
<td>5,500</td>
</tr>
<tr>
<td></td>
<td>Other expenses</td>
<td>5,825</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>11,325</strong></td>
<td><strong>5,500</strong></td>
</tr>
</tbody>
</table>

Note 4: Related Party Transactions

Auckland Council provides support services to the Reserves Board. This includes providing governance, financial and support services. These costs are incurred as part of Auckland Council’s general overheads and are not allocated or invoiced to the Reserves Board. Accordingly, no support service expense is recognised by the Reserves Board. These costs are not reflected in the Statement of Financial Performance as they are incurred by Auckland Council. The Reserves Board has no expectation that they will have to reimburse Auckland Council for expenditure relating to the current financial year.

The Chairperson of the Reserves Board is also one of the trustees of Ngāti Whātua Ōrākei Trust which ultimately owns Ngāti Whātua Ōrākei Whai Maia Limited (the “Company”). The Company is one of the major contractors for the Reserves Board. The following transactions occurred during the year:

<table>
<thead>
<tr>
<th></th>
<th>This Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core programmed maintenance</td>
<td>375,568</td>
<td>384,760</td>
</tr>
<tr>
<td>Unscheduled maintenance</td>
<td>62,007</td>
<td>78,608</td>
</tr>
<tr>
<td>Officer support, project facilitation and other costs</td>
<td>157,500</td>
<td>102,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>595,076</strong></td>
<td><strong>565,368</strong></td>
</tr>
</tbody>
</table>

The total balance outstanding to the Company at 30 June 2018 was nil (Last Year - nil). This amount is unsecured and is interest free.
Ngāti Whātua Ōrākei Reserves Board

Notes to the Performance Report
For the year ended
30 June 2018

Note 5: Commitments and contingencies

Commitments
There are no commitments as at balance date (Last Year - nil).

Contingent Liabilities and Guarantees
There are no contingent liabilities or guarantees as at balance date (Last Year - nil).

Note 6: Events After the Balance Date

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

Note 7: Ability to continue operating

The Executive members believe that the Reserves Board will continue operating for the foreseeable future. This is based on the co-governance arrangement with the Auckland Council. The Council has also pledged continued financial support to the Reserves Board to enable it to operate as a going concern and meet its financial obligations as they fall due.
Ngāti Whātua Ōrākei Reserves Board
Private Bag 320901
Auckland

Tēnā koutou

Letter of Continuing Financial Support

I hereby confirm that while the co-governance arrangement remains between Auckland Council and Ngāti Whātua Ōrākei Reserves Board, Auckland Council is willing and able to provide continuing financial support to the board to enable it to operate as a going concern and meet its financial obligations as they fall due. The stated financial support is throughout the period that is at least 12 months from the date of this letter.

We confirm that we have sufficient resources to meet the financial support stated above.

Please contact me on 021 845 168 should you have any queries or concerns regarding the above.

For and on behalf of Auckland Council

Nāku noa

[Signature]
Neil Huang
Finance Manager – Financial Advisory Commercial
Auckland Council

[Date]
Brand and identity programme

File No.: CP2018/20810

Te take mō te pūrongo / Purpose of the report
1. To present potential approaches to a tohu and brand identity for the Ngāti Whātua Ōrākei Reserves Board, aligned to ‘year one’ brand and identity direction in the Ngāti Whātua Ōrākei Reserves Board Financial Plan 2018-29.

Ngā tūtohunga / Recommendation/s
That the Ngāti Whātua Ōrākei Reserves Board:

a) approve expenditure of $41,600 to develop a new tohu or a brand to support the vision and co-governance arrangement

b) ask officers to scope the development of a basic but dedicated website to help increase whanau and public access to information, programmes and events relating to the Whenua Rangatira and Pourewa Creek Recreation Reserve

c) approve expenditure of $100,000 on new wayfinding signage for Pourewa Creek Recreation Reserve noting that the location, scale and scope of signage first be reported back to the board for approval.

Horopaki / Context
2. The Ngāti Whātua Ōrākei Reserves Board Financial Plan 2018-29, August 2018, notes the following:

“Operational funding assumptions
9. Governance, planning and communication

Brand, identity and website – it is anticipated that in year one the board would develop a tohu or a brand to support the vision and the scale of activity as well as the increased presence of staff and experiences on Pourewa and the Whenua. Year two includes funding for the development of a basic but dedicated website to increase access to information, programmes and events. Ongoing funding allows for collection and use of images, videos, collateral, communications advice and support.

Capital funding assumptions
12. Whenua Rangatira Developments

Brand and identity - upgrade/roll out of improved signage/brand at all entrances. Complemented by operational budget for (website, communications etc). $100,000 including design and consent is assumed in 2018-20 and a second phase of funding of $120,000 is assumed over 2025-27.”

Tātaritanga me ngā tohutohu / Analysis and advice

Benefits of a tohu / brand

3. A brand is a powerful way to communicate core values and principles of an entity and to establish the presence of an entity in a particular space, be that geographic and/or within a sector. A well thought out brand identity, when applied consistently across all channels, can quickly build trust and confidence in audiences.
4. Conversely, an absence of a brand identity can result in audiences becoming confused and distrustful of communications, leading to disengagement with messaging.

5. In visual terms, a brand identity typically consists of a logo, design elements (a bespoke pattern such as kowhaiwhai) and a colour palette.

6. As identified in the Ngāti Whātua Ōrākei Reserves Board Financial Plan 2018-29 (year one), a brand identity could be applied to signage and to the clothing of staff who have a presence at Pourewa and the Whenua. For consistency, a brand identity would also be applied to written communications, reports and communications and marketing material.

**Approach options**

7. The co-governance setting within which the Ngāti Whātua Ōrākei Reserves Board operates presents two potential approaches to a brand identity.

**Bespoke brand**

8. In this option the brand identity would include a single logo. It would look and feel part of the Ngāti Whātua Ōrākei ‘brand whanau’, though would also present the board as an entity in its own right.

9. Elements could include:
   - A new, unique single logo depicting the name ‘Ngāti Whātua Ōrākei Reserves Board’
   - A new, unique design element that is consistent with the Ngāti Whātua Ōrākei brand design to create a strong and identifiable mana whenua link.

   OR

   - A direct replication of existing Ngāti Whātua Ōrākei brand design elements
   - A new colour palette which compliments the Ngāti Whātua Ōrākei brand colour palette

   OR

   - A direct replication of the existing Ngāti Whātua Ōrākei brand colour palette.

**Dual Brand**

10. In this option the brand identity would include both the Ngāti Whātua Ōrākei and Auckland Council logos side by side. Design elements could be consistent with the Ngāti Whātua Ōrākei brand, though the board would not be as immediately clear as an entity in its own right.

11. Elements could include:
   - The existing Ngāti Whātua Ōrākei logo beside the existing Auckland Council logo
   - Could create a ‘lock-up’ which is a combination of the name Ngāti Whātua Ōrākei Reserves Board with the two logos underneath. This approach delivers the co-governance message but is not as effective in presenting the Board as an entity in its own right.
   - A new, unique design element that is consistent with the Ngāti Whātua Ōrākei brand design to create a strong and identifiable mana whenua link.

   OR

   - A direct replication of existing Ngāti Whātua Ōrākei brand design elements
   - A new colour palette which compliments the Ngāti Whātua Ōrākei brand colour palette

   OR

   - A direct replication of the existing Ngāti Whātua Ōrākei brand colour palette.
Ngā ritenga ā-pūtea / Financial implications

12. There is $150,000 set aside over the next three years to support the brand and identity work which includes a website and communication material. $41,600 is available in the current financial year. It is recommended this be dedicated to resolving the long term tohu or brand for the reserves board.

13. There is $120,000 capital funding available in the next three years for wayfinding signage. $100,000 is available this financial year. The most urgent priority is Pourewa Creek Recreation Reserve. It is recommended that a signage plan be mapped out for Pourewa and bought back to the reserves board for approval. Once the tohu is agreed this new signage can then be commissioned.

Ngā raru ūpono / Risks

14. Although this co-governance arrangement has been in place for nearly 27 years the change that has occurred on the whenua that is highly visible to the public has been minimal. The budget for the next ten years signals the intention to develop a range of activities and assets that will have much more visibility and interaction with the Ngāti Whātua Ōrākei community and the wider Ōrākei and Auckland community. It will therefore be necessary to engage more frequently both through the changes on the whenua and through media, events and other forms of communication. A clear identity or position on brand is essential to providing clear identity of the ownership of change. It will also be important to have a clear and agreed range of channels to manage communication.

Ngā tāpirihanga / Attachments

There are no attachments for this report.

Ngā kaihaina / Signatories

<table>
<thead>
<tr>
<th>Author</th>
<th>Mike George, Manager – Partnerships Communications, Co-Governance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authoriser</td>
<td>Jamie Sinclair, Chief Executive Officer, Ngāti Whātua Ōrākei Trust</td>
</tr>
</tbody>
</table>
Te take mō te pūrongo / Purpose of the report
1. To update the Ngāti Whātua Ōrākei Reserves Board (reserves board) on the operational and capital work programmes for the Whenua Rangatira and Pourewa Creek Recreation Reserve.

Ngā tūtohunga / Recommendation/s
That the Ngāti Whātua Ōrākei Reserves Board:

a) support the Ngāti Whātua Ōrākei Trust Board and decline the landowner approval request for works within Pourewa Creek Recreation Reserve adjacent to 37 Awarua Avenue

b) note that it is not the practice of the reserve board to grant any form of easement that would fetter Ngāti Whātua Ōrākei interests in Pourewa Creek Recreation Reserve and Whenua Rangatira as this land has been returned to Ngāti Whātua Ōrākei by way of treaty settlement

c) approve additional expenditure of $19,000 for the kaitiaki service for the rest of the year to be funded from savings made in the maintenance budget from delays in implementing increase service levels

d) delegate authority to the CE Ngāti Whātua Ōrākei Trust and Kaiwhakahaere Te Waka Tai-ranga-whenua to recruit a programme manager for the reserves board, within available budget, and that programme manager be charged with scoping all elements of the reserves board 10-year work programme, contracting resource and driving outcomes.

e) Request a report back from management on resolution d) with particular regard to the budget implications.

Financial summary
2. An overview of the operational and capital expenditure for the first quarter (July to September) of the financial year is included in the table that follows.

3. Revenue received is on target while operational expenditure is behind. This is primarily due to the additional budget provision allocated to new works on Pourewa Creek Recreational Reserve which have not yet been implemented.

4. Project expenditure is behind plan due to the kaitiaki funding not being transferred at the time that this was reported. This will be rectified by the next quarter with other project works in the planning stage.
## Quarterly report and general update

### Ngāti Whātua Ōrākei Reserves Board

**30 September 2018**

<table>
<thead>
<tr>
<th>Item 8</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>FY Budget incl. c.f.w.d.</th>
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<tr>
<td><strong>Net Operating Expenditure summary</strong></td>
<td></td>
<td></td>
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<td>2018/19</td>
</tr>
<tr>
<td>For quarter ending 30 September 2018</td>
<td>Quarter 1</td>
<td>Quarter 1</td>
<td>Quarter 1</td>
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<tr>
<td><strong>Revenue</strong></td>
<td>Sep-18</td>
<td>Sep-18</td>
<td>Sep-18</td>
<td>2018/19</td>
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<td>Revenue - licences and permits (Vodafone)</td>
<td>0</td>
<td>0</td>
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<td>Revenue from events</td>
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<td>-910</td>
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<td>-3,640</td>
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<td><strong>Total Revenue</strong></td>
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<td><strong>Expenditure</strong></td>
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<td></td>
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<tr>
<td>Operational Expenditure:</td>
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<td>806,066</td>
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<tr>
<td>Maintenance Whenua and Pōrewa</td>
<td>112,752</td>
<td>201,517</td>
<td>88,765</td>
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<td>Governance and operational costs</td>
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<td>14,310</td>
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<td>Technical officer</td>
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<td><strong>Total Operational expenditure</strong></td>
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<td><strong>Project works</strong></td>
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<tr>
<td>Management plan</td>
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<td>Brand &amp; identity, website &amp; comms</td>
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<td>Environmental monitoring and research</td>
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<td>1,300</td>
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<td>Wifi Fibre - Whenua</td>
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<td>5,200</td>
<td>5,200</td>
<td>20,800</td>
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<tr>
<td>Storytelling, guided tours &amp; celebrations</td>
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<td>7,800</td>
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<td>Kaitaki and summer services</td>
<td>0</td>
<td>14,560</td>
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<td><strong>Total Outsourced works and project expenditure</strong></td>
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<td>28,660</td>
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<td><strong>Total expenses</strong></td>
<td>112,752</td>
<td>231,754</td>
<td>119,003</td>
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<td><strong>Total Net Operating expenditure</strong></td>
<td>111,785</td>
<td>230,844</td>
<td>119,059</td>
<td>1,112,876</td>
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</tbody>
</table>

### Capital Expenditure summary

For quarter ending 30 September 2018 | Sep-18 | 2018/19 |
| Whenua Rangihira developments: | | 393,460 |
| Fibre installation | | 30,000 |
| Kaitaki presence | | 20,000 |
| Mahuhu o te rangi | | 60,000 |
| Wayfinding signage | | 20,000 |
| Atkin Ave (c/fwd) | | 75,000 |
| Recreation facilities (c/fwd) | 3,568 | 28,000 |
| Capital renewals (incl. c/fwd) | | 160,460 |
| Pōrewa Creek developments: | | 497,687 |
| Improved access | | 442,800 |
| Nursery (carry forward) | | 54,887 |
| Grant funding (subject to funding agreements) | | 200,000 |
| **Net Capital Expenditure** | 3,568 | 1,031,147 |
Work programme overview

5. Below is an overview of forecast projects with an indication of their progress against agreed milestones. Further commentary on many of these is provided later in the report.

<table>
<thead>
<tr>
<th>Project</th>
<th>Next milestone/est completion date</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>Atkin Ave stream enhancement</td>
<td>Commence work in October 2018</td>
<td></td>
</tr>
<tr>
<td>Concessions area review</td>
<td>Review complete - incorporated visual framework</td>
<td></td>
</tr>
<tr>
<td>Kaitiaki</td>
<td>Up and running for summer with new mobile base that provides visual identity and supplies</td>
<td></td>
</tr>
<tr>
<td>Nursery</td>
<td>Consents lodged. Construction intended to commence late summer</td>
<td></td>
</tr>
<tr>
<td>Pou Marking Stage 1 (Kohimaramara Pou)</td>
<td>New reinstall date 20 December 2018</td>
<td></td>
</tr>
<tr>
<td>Recreation facilities Ōkahu</td>
<td>Commencing 26 November 2018 and ready for use this summer</td>
<td></td>
</tr>
<tr>
<td>Masterplan (Ōrākei Visual Framework)</td>
<td>Complete - subject to approval</td>
<td></td>
</tr>
<tr>
<td>Wharewaka</td>
<td>Detailed planning put on hold subject to consideration as part of visual framework</td>
<td></td>
</tr>
</tbody>
</table>

Capital project update

Atkin Avenue naturalization works

6. This project, to open the channelled stream and more appropriately engineer the stream edges to manage erosion effects, has been several years in the planning. The pre-start to initiate physical works is now underway including meeting the conditions of consent. A program of works will shortly be confirmed with all stakeholders advising the duration and scope of the works.

Nursery

7. Ngāti Whātua Ōrākei Whai Maia Ltd have been resolving a number of questions arising through the consenting process. Consents are lodged and it is hoped that construction can commence this summer.

Pou Marking - Stage I (Kohimaramara Pou)

8. There has been a delay of three weeks due to time needed to fabricate the bespoke base pushing out installation time. The base has now been completed and an installation methodology is being prepared. We are on schedule for a December install.

9. As previously reported a new site has been identified for the pou, which is still in proximity to the Koi café and allows more breathing space for the sculpture. The new site will not require resource consent.

10. Ngāti Whātua Ōrākei has contributed to the cost of replacement and installation of the new artwork. There will be no additional funding requirement.

11. The artwork is planned to be installed before 20 December 2018.
Recreation Facilities at Ōkahu Bay

12. A pre-start meeting occurred on Friday 23 November with work due to commence and conclude before Christmas. The reserves board and stakeholders were advised of works commencing via email on the week of 19 November.

13. Direction from the reserve board is sought on whether there is a desire and an opportunity to hold a small opening noting this will be very close to Christmas.

Pourera Creek Recreation Reserve – access improvements

14. As reported in August the master plan for access to Pourera Creek Recreation Reserve and associate budget provision allows for initial development of the main vehicle access opposite Kupe St and pedestrian links to the Kepa/Ngapipi/Ōrākei Road intersection. The board approved a spend of up to $60,000 on a programme management and design. There has been a delay in appointing the programme management resource to progress this work however it remains a priority and an update will be provided at the February meeting.

15. The situation and delays with Pourera Creek access works is symptomatic of a broader issue associated with resourcing for the significant project work required to be completed over the coming years. Recruitment of a programme manager was anticipated in the 10-year budget forecast and is essential to scope and contract the required works across the programme. It is recommended that this is approved and completed by end March 2019.

Operational update

Landowner approval

16. At the August 2018 reserves board meeting an application for land owner approval was received and it was resolved that:

“e) request the applicant, landowner 37 Awarua Crescent Orakei, provide:

i) advice on where the storm water, which is piped along Awarua Crescent, is disposed to

ii) information on any ecological restoration of the proposed development

iii) any information on the apparent erosion adjacent to the property at 37 Awarua Crescent visible on the aerial photo

f) note that the reserve board has not delegated this decision to officers and it may therefore take some time to further consider this application subject to receipt of the above information

g) note that it is not the practice of the reserve board to grant any form of easement that would fetter Ngāti Whātua Ōrākei interests in Pourera Creek Recreation Reserve and Whenua Rangatira as this land has been returned to Ngāti Whātua Ōrākei by way of treaty settlement.

h) request officers prepare a policy on landowner approvals relating to development of lands adjacent to Pourera Creek Recreation Reserve and Whenua Rangatira with a priority given to applications for storm water disposal.”

17. Immediately following the meeting the engineer working on behalf of the land owner contacted Andrew Brown, Ngāti Whātua Ōrākei Whai Maia Ltd and provided a response to all matters including matters raised in direct questioning on the night that were not captured in the above resolutions.

18. In regards to the potential for stormwater pumping instead of the proposed outfall, noting that the reserve board wished to receive information about where the stormwater would ultimately discharge if being pumped, a Stormwater Capacity Assessment was supplied. This showed the assessment for the existing stormwater network. It also showed that there is not sufficient capacity in the existing system for the proposed development. It was stated that stormwater pumping is the last resort option from an engineering perspective.
19. A Landscape Plan was supplied which set out the riparian planting proposed.

20. In response to the continued advocacy from Ngāti Whātua Ōrākei for improvements to the current approach to stormwater which allows the discharging of untreated stormwater and associated contaminant run-off which could enter our waterways the applicant proposed a raingarden in line with the water sensitive design principles, and also a detention tank to treat and mitigate the stormwater in terms of quality and detention. They do not propose untreated surface water as all impervious areas (roofs and driveways) will drain through the raingarden and detention tank prior to the outfall.

21. A site visit occurred to inspect the area around the stream where Ngāti Whātua Ōrākei Reserves Board where querying whether there was erosion on the stream bank. During the site visit it was found that the area identified was not subject to erosion, but to what appears to be a slip. According to the neighbours the slip occurred approximately 18 months ago during a storm.

22. In the time since the last meeting staff illness and associated pressure on the workload have prevented any work on a new policy as requested by the reserves board.

23. Since receiving these responses the matter has been considered by the Ngāti Whātua Ōrākei Trust, noting that this kind of request has no precedent for approval they do not want to set a precedent they have asked that this be declined.

24. Since receiving these responses the matter has been considered by the Ngāti Whātua Ōrākei Trust, noting that this kind of request has no precedent for approval and that sufficient work has not been completed on a policy or decision making guide for this type of application, including a consideration of cumulative effects, they do not now want to set a precedent they have asked that this be declined. The developer has been informed that this is the landowners decision but that the final decision needs ratification by the Reserves Board.

Kaitiaki Service 2018/19

25. The expanded kaitiaki programme for 2018/19 has now been established at Ōkahu Bay and Whenua Rangatira for the 2018/19 summer season.

26. Newly uniformed kaitiaki look smart and professional. They have made a good immediate impression on visitors and regular users .The dual branding has had an immediate positive effect regarding achieving compliance from our manuhiri and tourism operators.

27. The branded hub (gazebo and flags) creates a high-profile base from which to meet and greet our manuhiri, and has become a focal point for all arriving manuhiri and tour operators alike.

28. The kaitiaki have accepted an invitation from council and will be attending a “Dealing with Difficult Persons” training to upskill kaitiaki in conflict/dispute resolution.

29. Neil Maihi, manager of the Kaitiaki team notes: I am very humbled and excited that we have started the season, we are slowly establishing our presence, whakaaro and tikanga, concurrently endeavouring to educate and advise our manuhiri and operators along the way. I personally wish to thank our reserves board for your support, my dream of establishing a model and succession plan for our people regarding our kaitiakitanga mo tenei whenuarangatira is closer to fruition as a direct result of this boards understanding, foresight and support."
30. The funding previously approved for this service can meet the hours requested by the reserves board for the summer service, utilising a roster of five part time staff, however to do this the Kaitiaki manager has had to drop the hourly rate paid to Kaitiaki. He has also advised the funding will not cover the skeleton service expected in the off season weekends. This appears to have been a simple miscalculation in the business case initially prepared and reported to the reserves board. Given the amount of value that is added from this service, proportional to cost, it is recommended a further $19,000 be approved, to enable staff to be appropriately remunerated and for the skeleton winter service to continue in April, May and June. It is recommended that these funds be allocated from the savings from the delay in starting to spend funds on increased service levels at Pourewa.

**Liquor Ban**

31. An application for a 24 hour liquor ban to be established at Okahu Bay was submitted, including a history of the issues and concerns whanau have regarding this activity and its negative impact on the community and whenua.

32. That governing body has requested further evidence regarding these impacts; however this was during the winter off season. The intention is to collect and gather this evidence this season to support our application.

33. This mahi will be conducted by our Kaitiaki and logged in our daily reports regarding, volume, make up and percentage, further to this any and all negative behaviour and impacts will be logged and documented as well.

**Events**

34. The attached report (Appendix A) provides an overview of events booked in the last quarter and those events booked in the future.

35. In addition to this schedule Ngati Whatua Orakei have received seedlings from Te Ti Raku from Highwic House. To grow on the Whenua Rangatira and are now the Kaitiaki of a very important whakapapa.

36. The Ōkāhu Rakau team was invited by Sustainable Coastlines to participate in the sustainability hui with the Prime Minister:
Maintenance

37. The work completed by Ventia around the Whenua has continued without incident. There have been ongoing graffiti removal requests completed in the armaments and bunkers which is an ongoing challenge.

38. Ōkahu Rakau have had a busy quarter with notable points being:
   - Kitemoana creek overflow has been completed and is also on the planting plans for next year.
   - Watene Crescent corner is a site of an underground water hole which creates a swamp area during wet weather preventing mowing. Three Dotterel nests were found in this area. To protect the birds Ōkahu Rakau mow around the area and post signs for the public.
   - Rubbish dumpings continue to be a problem with dumpings on the lower whenua and Hapimana street this quarter.
   - A sink hole appeared on Hapimana Street which was reported to Council
   - Ōkāhu Rakau have had challenges with maintenance of toilets, rubbish and BBQ’s at Ōkahu and have informed Council as these works are completed by another contractor. This is being followed up with Ventia
   - The public have noted an appreciation and improvement in the litter collection where Ōkāhu Rakau have taken this on. Walkers are collecting rubbish with staff
   - The team continue to monitor bird activity and have observed the following:
     - Visible:
       - Dotterel - open areas
       - Grey Heron - open area
       - Fantails - Bush areas
       - Tui - Adults and pepi- Bush areas
       - Pheasants - Grass areas
       - Rosella - open area
       - Magpie - open areas
     - Not so visible
       - Pukeko - numbers have dropped
       - Quails - Have not seen any

39. Ōkāhu Rakau have supported the following volunteering activity and corporate engagement over the quarter:
   - Westpac
   - AMP
   - Auckland Mueseum
   - Baradine College
   - Sustainable Coastline - Daily volunteers during the summer months

Health and Safety

40. No incidents or near misses have been reported over the quarter.
Ngā tāpirihanga / Attachments

There are no attachments for this report.

Ngā kaihaina / Signatories

| Authors | Munen Prakash - Lead Financial Advisor  
|         | Merania Kerehoma - Manager Okahu Rakau Nursery and Native Bush Care, Ngāti Whātua Ōrākei Whai Maia Ltd  
|         | Neil Maihi, Manager Kaitiaki team  
|         | Jamie Sinclair, Chief Executive Officer, Ngāti Whātua Ōrākei Trust  
|         | Jane Aickin - Paeurungi Te Waka Tai-ranga-whenua |
| Authorisers | Jamie Sinclair, Chief Executive Officer, Ngāti Whātua Ōrākei Trust  
|           | Jane Aickin - Paeurungi Te Waka Tai-ranga-whenua |
Ngāti Whātua Ōrākei Reserves Board 2019 meeting dates

File No.: CP2018/23165

Te take mō te pūrongo / Purpose of the report
1. To establish the dates and times for meetings of Ngāti Whātua Ōrākei Reserves Board in 2019.

Whakarāpopototanga matua / Executive summary
2. The proposed meeting dates are as follows:
   • Monday, 25 February 2019, 5pm, Council Chamber, Auckland Town Hall, Auckland
   • Monday, 27 May 2019, 5pm, Ōrākei Marae, Ōrākei
   • Monday, 26 August 2019, 5pm, Council Chamber, Auckland Town Hall, Auckland
   • Monday, 2 December 2019, 5pm, Ōrākei Marae, Ōrākei

Ngā tūtohunga / Recommendation/s
That the Ngāti Whātua Ōrākei Reserves Board:
a) approve the proposed meeting dates for 2019 as follows:
   • Monday, 25 February 2019, 5pm, Council Chamber, Auckland Town Hall, Auckland
   • Monday, 27 May 2019, 5pm, Ōrākei Marae, Ōrākei
   • Monday, 26 August 2019, 5pm, Council Chamber, Auckland Town Hall, Auckland
   • Monday, 2 December 2019, 5pm, Ōrākei Marae, Ōrākei

Ngā tāpirihanga / Attachments
There are no attachments for this report.

Ngā kaihaina / Signatories

<table>
<thead>
<tr>
<th>Author</th>
<th>Maea Petherick - Senior Governance Advisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authoriser</td>
<td>Jane Aickin - Paeurungi Te Waka Tai-ranga-whenua</td>
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