



Report of the

**Ngarimu VC and
28th (Māori) Battalion
Memorial Scholarship
Fund Board**

**for the financial year ended
30 June 2022**

*Presented to the House of Representatives Pursuant to Section 15 of
the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Act
1945.*

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Hon Kelvin Davis
Associate Minister of Education



Tēnā koe

Pursuant to Section 15 of the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Act 1945, the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Board presents the Annual Report for the year ended 30 June 2022.



Iona Holsted
Secretary for Education and
Member of the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Board

Background

Origin of the Fund

The Victoria Cross was awarded posthumously to Second Lieutenant Te Moana-nui-ā-Kiwa Ngarimu during the Second World War. He was the first Māori to receive the award. To commemorate this event and the service of the 28th Māori Battalion, the Government established a scholarship fund under the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Act 1945. Contributions for the fund were received from public donation and Government subsidy.

Functions of the Board

Under the terms of the Act, the general functions of the Board are to provide assistance to Māori in education. This assistance is currently offered through the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarships for students attending a recognised tertiary institution at undergraduate, Honours, Masters and PhD levels; the Ngarimu Video Competition in both Māori and English for students from year 7 to 13; a triennial Manakura Award to an individual who display leadership skills that align strongly to the characteristics of Ngarimu VC and the 28th (Māori) Battalion, and since 2020 Vocational Education and Training scholarships.

Board Members

Statutory Members of the Board as provided for in the Act include:

- The Minister of Education who serves as Chair
- The Minister for Māori Development
- The Secretary for Education
- Members of Parliament who represent the Māori electoral districts.

The Governor-General also appoints six members to the Board:

- up to four people (preferably people who have served in the Armed Forces) to represent each of the companies that make up the 28th (Māori) Battalion
- one Māori – to be nominated by the descendants of Hamuera and Maraea Ngarimu
- one Māori past Ngarimu scholarship recipient.

Current Members

Hon Kelvin Davis	Associate Minister of Education (Māori Education)
Iona Holsted	Chair (Delegated by the Minister of Education)
Hon Willie Jackson	Secretary for Education
Hon Nanaia Mahuta	Minister for Māori Development
Mr Rino Tirikatene	Member for Hauraki-Waikato
Hon Meka Whaitiri	Member for Te Tai Tonga
Mr Adrian Rurawhe	Member for Ikaroa-Rāwhiti
Hon Peeni Henare	Member for Te Tai Hauāuru
Mr Rawiri Waititi	Member for Tāmaki Makaurau
Dr Te Tuhi Robust	Member for Waiairiki
Dr Reuben Collier	A Company representative
Mr Reweti Ropiha	B Company representative
Dr Melanie Riwai-Couch	C Company representative
Mr Phillip Heeney	D Company representative
Associate Professor Linda Te Aho	Whānau representative
	Past Ngarimu scholarship recipient

Appointments to the Board

Mr Reweti Ropiha replaced Dr Monty Soutar in December 2021 for a term of 3 years to 15 December 2024.

The remaining five of the six Governor-General appointed members three-year terms are up for renewal in April 2023.

Where a member decides not to run for a further term of three years they will continue in office until a successor is confirmed.

Ngarimu VC and 28th (Māori) Battalion Memorial Scholarships

A total of 81 students applied this year, 66 undergraduate, 11 Masters (includes Master of Education Research), and four Doctoral. All applications that were received by the closing date were verified to ensure the applications met the key scholarship criteria that require applicants to:

- Be of Māori descent;
- Undertaking tertiary study;
- Display characteristics consistent with those of the members of the 28th Battalion.

Undergraduate Scholarships

66 Undergraduate Scholarship applications were received for the 2021/2022 calendar year. These Scholarships are valued at \$10,000 per year for up to three years.

The following three applicants were awarded the undergraduate scholarships:

Kauri Tangohau - Te Aitanga-a-Hauiti, Ngāti Porou



Kauri is studying towards a Bachelor of Arts majoring in Māori Studies and History at the University of Auckland | Waipapa Taumata Rau. He is a former pupil of Gisborne Boys' High School and Tolaga Bay Area School and works as a kaiāwhina at Te Kōhanga Reo o Hineteiwaiwa at Waipapa Taumata Rau.

Kauri says the scholarship will support his tertiary education journey by enabling him to fully participate and to strive for the best possible marks. "Without financial clouds over my head."

Leigh Albert - Ko Motatau, Maunga Taniwha rātou ko Tihirau ngā maunga, Ko Ramarama, Tāpapa rātou ko Whangaparaoa ngā awa, Ko Ngāti te Tarawa, Te Uri o Te Aho, rātou ko Kuaetangohia ngā hapū, Ko Ngāti Hine, Ngāpuhi rātou ko Te Whānau-a-Apanui ngā iwi



Leigh is studying towards a Bachelor of Medicine and Bachelor of Surgery at the University of Otago. She is a proud ex-pupil of Bay of Islands College, Whangaroa College and Luostarivuorenlukio, Turku in Finland. Leigh has been dedicated to following a pathway in medicine and health for the past 20 years, while serving within the New Zealand Army and pursuing academic knowledge to serve her whānau, hapū, iwi and country. "I associate this scholarship with academic excellence, hard work, resilience, and a hunger to serve.

"I look at the name of the scholarship and admire the long list of whānau members who have served within the 28th (Māori) Battalion. This scholarship will give me the resources necessary to complete my degree." Leigh says she would not be here without the constant aroha and support of her whānau, friends, military colleagues, and classmates. "I am honoured and humbled to count myself part of this prestigious rūpū of past and present recipients."

Ngārewarewa Tata - Ngāitai, Rongowhakaata, Ngāti Maniapoto, Ngāti Porou



Ngārewarewa is studying towards a conjoint Bachelor of Laws and Bachelor of Arts, majoring in Japanese language, minor in Political Science at Victoria University of Wellington, Te Herenga Waka. A former pupil of Tai Wānanga in Hamilton, Ngārewarewa says the Ngarimu scholarship enables aspirations to become reality.

"It not only allows me to succeed in mainstream academia, but for Māori to succeed as Māori," she says. "That is the greatest privilege we can be afforded; to serve our tīpuna in such a way that we

can move forward in this changing world, but with strong grounding of who we are and where we come from.”

Masters Scholarships

11 Masters Scholarship applications were received for the 2021/22 year. These scholarships are valued at \$10,000 per year for up to two years.

The Masters Scholarship was awarded to:

Kiriana Rhind-Reedy - Ngāti Porou



Kiriana is studying towards a Postgraduate Diploma in Health Science – Magnetic Resonance Imaging at the University of Auckland | Waipapa Taumata Rau. Kiriana is a former pupil of Te Kura Kaupapa Māori o Te Waiu o Ngāti Porou in Ruatorea. She says being a mum and doing postgraduate studies at university, while training as a clinician at Auckland District Health Board took her close to burn out at times.

“This karahipi is significant to me and my whānau as there are many connections to Papa Moana and the Ngarimu whānau.” “His sisters Nanny Peg and Nanny Tus were both my kaiako. They kept his memory alive in us through their tireless mahi and their many waiata compositions. I feel proud to honour their legacy.”

She says the scholarship will lessen the burden of a big student loan and take some financial stress off living costs in Auckland. “It will ensure I stay committed to my studies and give back to te iwi Māori. “I dedicate this award to my whānau, and my kaiako at Te Kura Kaupapa Māori o Te Waiu o Ngāti Porou. He kaha tuatinitini, he kaha tuamanomano.”

The Master of Education Research Scholarship

The Masters of Research Scholarship is funded by Te Tāhuhu o te Mātauranga.

The scholarship was awarded to the following applicant at \$20,000 over two years.

Stacey Reedy - Ngāti Porou (hapū Te Aowera)



Stacey is studying towards a Master's in Education Psychology at Victoria University of Wellington | Te Herenga Waka. "This scholarship will benefit more than just myself. It is a major enabler for me to continue studying. Longer term, I'm hoping to work in the education sector where I can support taura and whānau with their education experiences and pathways."

A former pupil of Opotiki College, Stacey served in the Royal New Zealand Navy for 15 years and is currently undertaking a career change towards education psychology. During the 2021-22 summer break she completed an internship at Te Puni Kōkiri.

This year she is working as a teaching assistant for a year three Education Course at Auckland University. She is also contracted to the Royal New Zealand Navy (RNZN) Reserves until 2027.

Doctoral Scholarships

In 2021/22, four Doctoral applications were received. The Doctoral scholarships were awarded to the following two applicants for one year at \$25,000 each.

Xena Tautari - Ngāpuhi, Ngāti Porou, Te Whānau-ā-Apanui

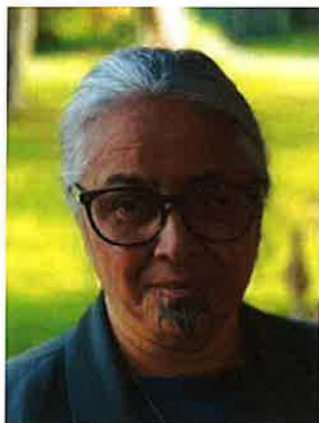


Xena is completing a Professional Doctorate in Māori and Indigenous Studies at Te Whare Wānanga o Awanuiārangi. Her thesis topic is: Intergenerational changes in tikanga that relate to Kaitiakitanga ō Hokianga-nui-ā-Kupe Xena is a former pupil of Te Kura Kaupapa Māori o Hokianga and was Pouārahi (senior manager) of the wharekura at Te Kura Kaupapa Māori o Hokianga.

"There are many benefits that I will get from receiving this scholarship. As I live about eight hours away from Te Whare Wānanga o Awanuiārangi in Whakatane, it is difficult for me to get to all my wānanga. "I live in a small place called Hokianga, where we have little to no resources or libraries to complete my studies, therefore needing to travel quite a distance to complete my research, this scholarship will help with that.

It's a privilege for me to receive this scholarship because it pays homage to Te Moana-nui-a-Kiwa Ngarimu who was a hoea in the 28th Māori Battalion, my grandfather Hone Tautari was also a hoea in the A Company, therefore it is a huge privilege to me to receive this in remembrance of all our morehu, our toa, our tūpuna who went overseas and fought for us, who died for us.

Raina Meha - Ngāti Pikiao, Ngāti Māniko, Ngāti Kahungunu, Te Aitanga-a-Māhaki



Raina is completing her research that explores “The taniwha in the boardroom: Navigating conflicts of interest and Māori governance.” Her father, Te Whiwhi Meha was in C Company of the 28th (Māori) Battalion. “Receiving this scholarship allows me to honour him. The scholarship is a reminder of the soldiers who have passed on and their legacy for us to remain connected to our marae, whānau, hapū, and iwi”, she says.

A former pupil of Rotorua Lakes High School, Raina says her upbringing at Rotoiti, “shapes and influences who I am. Our whānau values education and supported us to succeed academically.” She says this is balanced with being actively involved with her marae, Tapuaeharuru. “I am part of the generation that works in the kitchen and supports the pae, ideal pre-requisites for my doctoral research on the emerging discourse of Māori governance.”

The Ngarimu Video Competition

The Ngarimu Video Competition prize was first awarded during the 2019/20 financial year. It has been developed for the purpose of promoting the study and encouraging the maintenance of the Māori language and of Māori history, tradition, and culture. The competition is open to all New Zealand school students from Years 7-13 and students are able to enter individually or as a group. The Ngarimu Video Competition focuses on tipuna and members of the 28th Māori Battalion and their stories. Students can submit applications in either Te Reo Māori or Bilingual/English category.

A total of 7 applications were received this year.

Payments are made to both the school/kura and student producers. Payments for both sections are outlined on the following pages.

2021 Ngarimu Video Competition **Te Reo Māori** prizes to the following students and their schools/kura:

Prize	Title of video	Student name	Prize awarded to student	School/kura	Prize awarded to school/kura
1 st	Henare Mokena Kohere	Kararaina Parata	\$ 2,200	Te Kura Kaupapa Māori o Whangaparaoa	\$ 950
2 nd	Papa Potene Tuhiwai McClutchie	Kauai Ngatai	\$1,500	Te Kura Kaupapa Māori o Kawakawa Mai Tawhiti	\$450

2021 Ngarimu Video Competition **English/Bilingual** prizes to the following students and their schools/kura:

Prize	Title of video	Student name	Prize awarded to student	School/kura	Prize awarded to school/kura
1 st	He Kōrero Tuku Iho-Poua Sgt George Ellison	Tīmoti Karetai Māui Passarello	\$ 2,200	Hato Paora Māori Boys' College	\$ 950
2 nd	Pt Petera Maangi	Danea Koia	\$1,500	Te Kura Mana Māori o Whangaparaoa	\$450
3 rd	The Price They Paid	Maria Walker-Kinnell	\$750	Orewa College	\$225

Video Competition winners – 1st place winners

Kararaina Parata: Te Whānau-ā-Apanui, Ngāti Porou, Tūhoe

Te Reo Māori: Video title - Henare Mokena Kohere



"Greetings. I am 14 years old and in Year 11 at Te Kura Mana Māori o Whangaparāoa. I really love to cook. It is my pleasure to conduct research about my ancestor Henare Mōkena Kōhere. To me, he was a leader of Ngāti Porou.

It was indeed sad that he died overseas during The First World War. He was unable to see his family in person before his death. The majority of information about him I garnered from my grandmother, as she could recall the stories she heard while growing up. With lots of love."

Tīmoti Karetai : Kāi Tahu, Kāti Mamoe, Waitaha me Te Ātiawa:

English/Bilingual: Video title - He Kōrero Tuku Iho-Poua Sgt George Ellison



Tīmoti says this scholarship benefits him on a personal level. "My Mum is supporting me to go to Hato Paora College, which was my choice, and we live at Ōtākou, Dunedin, so I mihi to you for this financial award. Ka tahi."

"Ka rua, I am proud to be a Ngarimu scholarship award recipient. The video Māui and I made was about my great-grandfather, and his son (my Poua). So, this is incredibly important to me and our whānau.

"I am honoured that I could contribute in some way to upholding his memory and that of all our tupuna who were in the Māori Battalion."

Māui Passarello : Itari (Agrigento, Veneto), Ngāti Kahungunu ki te Wairoa, Tūhoe, Cook Islands

English/Bilingual: Video title - He Kōrero Tuku Iho-Poua Sgt George Ellison



Māui says taking part in the Ngarimu video competition helped him to learn a lot about the Māori Battalion, "and also about their time in Italy, which is my father's home country."

He says he plans to use the scholarship award money to learn about investing in Crypto Assets.

"It's cool that our school also got some money; I'm hoping it can be put towards keeping us connected to family and friends because we're pretty isolated in the hostel which is out in a rural place," he says.

"I'm mainly happy that we could achieve this for Tīmoti and his whānau in memory of their Poua George Ellison and all those who served our country, and their whānau."

Māui says his family in Italy knows all about the Māori Battalion. "Making the connection between my

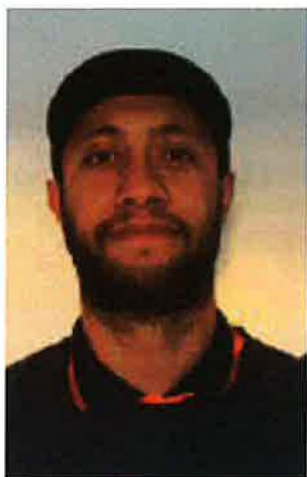
two tūrangawaewae was special.”

The Ngarimu Vocational Educational and Training scholarships

The Ngarimu VET scholarships were awarded to the following applicants for one year at \$10,000 each.

The recipients for the 2021/22 year were:

Tawhiri Kereama - Ngāti Raukawa te au ki te Tonga, Ngāti Whātua Ōrākei, Ngāti Toa Rangatira



Tawhiri is completing an apprenticeship in Plumbing, Gas fitting and Drainlaying with Skills NZ. He is a former pupil of Te Wharekura o Te Rito in Ōtaki. He has started the second year of his apprenticeship after deciding to change careers from scaffolding. “I have been scaffolding since I left wharekura in 2015. It has been a huge transition for me, and a positive change in direction in terms of the mahi I am learning, with an awesome team who embraces te ao Māori and te reo Māori, which are central to my life,” he says.

“The scholarship will not only benefit me in my studies, but also be a tribute to my whānau, as I will be one of the first to gain a qualified trade and that is a huge privilege. I am grateful beyond words to be a recipient of this prestigious award.”

Reimana Prescott - Ngāti Wehiwehi, Ngāti Raukawa, Ngāti Kahungunu ki te Wairoa

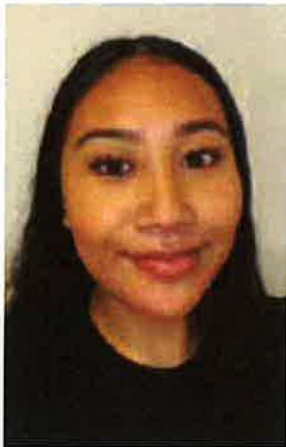


Reimana has completed a New Zealand Certificate in Construction Trade Skills at Whitireia and has

begun pursuing his apprenticeship towards being a qualified builder. He is a former pupil of Te Wharekura o Ngā Mokopuna in Wellington.

Reimana says receiving the Ngarimu scholarship and being recognised and identified as a Māori individual with similar characteristics to those who voluntarily fought and supported the 28th (Māori) Battalion in response to Great Britain's call to arms, is a great honour and privilege. "I intend to honour them with this award by ensuring that I maintain these traits and characteristics by utilising them, not only in my studies, but also in my daily life — in order to achieve the goal of completing my studies to become a qualified carpenter," he says. "This will allow me to develop my skills in the construction industry, allowing me to assist and support my iwi, hapū, and whānau".

Waituhia Elers-Metumate - Ngāti Kauwhata, Ngāti Hauā, Ngāti Kahungunu ki Wairarapa, Ngāti Maniapoto



Waituhia is completing a New Zealand Diploma in Beauty Therapy at the Universal College of Learning (UCOL) and is a former pupil of Te Kura ā Iwi o Ngāti Kauwhata in Cheltenham and Feilding High School.

Waituhia says the scholarship will enable her to complete her diploma this year and enhance her beauty therapy knowledge.

Beauty therapy can enhance a person's wellbeing - not just their physical wellbeing. It can also be the relaxing treatment that people need. This scholarship also means that I will be one of the few Māori beauty therapists with a diploma working in the industry in my rohe." Waituhia says it is a huge honour to be a recipient of a Ngarimu scholarship. "This award emphasises the courage, struggles and the sacrifices our tūpuna went through to ensure a better life for us." "I would also like to acknowledge my great grandfather Charles Paora Kaitoa Bell, Ngāti Kauwhata, who fought alongside the Royal New Zealand Airforce and the 28th (Māori) Battalion during World War II."

Waituhia works at Studio31 in Palmerston North where she is receiving practical experience. She completed the certificate in Beauty Therapy at UCOL in 2021 with an A average.

Payments were also made to the following Ngarimu scholars:

- Johannah Katene-Burge, studying towards a Bachelor of Management Studies at the University of Waikato
- Tekiteora Rolleston Gabel, studying towards a Bachelor of Science (Hons) at the University of Waikato
- Cassiopeia Harrison, studying towards Bachelor of Arts, Majoring in Māori Development at the Auckland University of Technology
- Tangirau Papa, studying towards a Bachelor of Management Studies (Hons) at the University of Waikato
- Awatea Moxon, studying towards a Postgraduate Diploma in Clinical Psychology at Victoria University of Wellington
- Issac Smiler, studying towards a Bachelor of Medicine and Bachelor of Surgery at the University of Otago
- Kirihaute Durie-Ngata Studying towards a Bachelor of Arts in Māori and Indigenous Studies and Accounting at the University of Waikato
- Rakaitemania Parata Gardiner studying towards a Bachelor of Law with Honours at the University of Waikato
- Marise Stuart, for study towards a Masters in Medical Science (Global Health Delivery) at Harvard University
- Roimata-O-Te-Ora Claasen studying towards a Master of Business Administration (MBA) at the University of Oxford in England
- Traci Crawford, studying towards a Masters in Specialist Teaching at Massey University
- Jonathan Te Rire, studying towards a PhD in Māori and Indigenous Development at Te Whare Wānanga o Awanuiāraangi
- Hanareia Ehau-Taumaunu studying towards a PhD in Plant Pathology at Pennsylvania State University

New video taonga display unit

As part of the 2022 awards ceremony a new video taonga display unit was launched in Te Rau Aroha Museum to showcase the Ngarimu VC and 28th (Māori) Battalion. Hon Hekia Parata, wife of the late Tā Wira and her daughter Mihimaraea launched the video taonga display unit. Hon Hekia Parata as former Education Minister, was a former Ngarimu VC and (Māori) Battalion Scholarship Fund Board Chair. Previously, she was a Ngarimu scholarship recipient as well.

The video taonga display unit will display footage created by secondary school video competition winners and will also be a repository of the names of all scholarship and award recipients. The videos in te reo Māori and in English, have been made by secondary school pupils and features members of the 28th (Māori) Battalion, they descend from or are connected to through their wider hapū and iwi.

The unit was largely funded from the transfer of 28th Māori Battalion (NZ) Association Incorporated Society (the Association) funds to Te Tāhuhu o te Mātauranga as agreed by the last remaining member Sir Robert Gillies and former Secretary Harima Fraser.

The Association was established in 1964 for veterans of the 28th Māori Battalion who served overseas in World War II. The Association had a ceremonial closure in 2012 as membership numbers had declined.

Ngarimu Teaching and Learning resource kit production

This resource was developed by the Board with the support of Te Tāhuhu o te Mātauranga. In 2021 this resource, alongside the iwi of Ngāti Porou and Te Whānau a Apanui, was launched at Uepohatu Memorial Hall in Ruatorea.

The resource kit encourages ākonga to think about the sacrifice and the legacy of the 28th (Māori) Battalion. Using a social inquiry process, it prompts ākonga to ask questions, investigate different perspectives, values and positions that may lead to decisions about possible social actions. It is

available in Te Reo and English, and includes learning resource, teacher notes and photo resources.

Originally only available on-line, a short run of the kits was produced for the launch at Ruatoria in 2021, and copies for Sir Robert Gillies, the widows and for Board members. The feedback on the hard copies from Tumuaki and ākonga had been positive especially about the quality of images and photos of tīpuna.

In June 2022 Te Tāhuhu o te Mātauranga was able to fund further printing and distribution of the resource kits to support the implementation of Aotearoa NZ Histories for tamariki, kura and schools. The kit also included a copy of Dr Monty Soutar's Book "Whitiki! Whiti! Whiti! E! Māori in the First World War". A copy of the resource kit is going to be sent to each kura and school as well as iwi and the four Ngarimu company representatives.

Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Board

Financial statements for the year ended 30 June 2022

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NGARIMU VC AND 28TH (MĀORI) BATTALION MEMORIAL SCHOLARSHIP FUND BOARD'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

The Auditor-General is the auditor of Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Board (the Fund). The Auditor-General has appointed me, Grant Taylor, using the staff and resources of Ernst & Young, to carry out the audit of the financial statements of the Fund on his behalf.

Opinion

We have audited the financial statements of the Fund on pages 23 to 32, that comprise the statement of financial position as at 30 June 2022, the statement of financial performance, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Fund on pages 23 to 32:

- present fairly, in all material respects:
 - its financial position as at 30 June 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting Standard – Accrual (Public Sector).

Our audit was completed on 3 November 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the Fund for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Fund for assessing the Fund's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Fund or to cease operations, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Act 1945.

Responsibilities of the auditor for the audit of the financial statements

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Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 18 and page 22, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial

statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Fund in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Fund.



Grant Taylor
Ernst & Young
Chartered Accountants
On behalf of the Auditor-General
Wellington, New Zealand

Statement of Service Performance

For the year ended 30 June 2022

Purpose

Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Act 1945 was established to commemorate the service of Māori and, in particular, of the 28th (Māori) Battalion in World War II, and the award of the Victoria Cross to Second Lieutenant Te Moananui ā Kiwa Ngarimu. The principal purpose for the Fund is to establish a scholarship fund to assist Māori education in New Zealand.

Outputs: Goods or services delivered during the year

During the year, the Fund:

- Received an annual grant of \$217,000
- Awarded tertiary scholarships to Māori students
- Hosted a scholarships award ceremony
- Conducted the Ngarimu Video Competition and awarded 5 prizes to secondary students and their schools.
- Launched a new video taonga display unit in Te Rau Aroha Museum to showcase the Ngarimu VC and 28th (Māori) Battalion. The unit will display footage created by secondary school video competition winners and will also be a repository of the names of all scholarship and award recipients. The display unit was mostly funded from the transfer of 28th Māori Battalion (NZ) Association Incorporated Society (the Association) funds to Te Tāhuhu o te Mātauranga.
- Provided printed Teaching and Learning Resource kits to Board members for distribution to kaumatua and Company members.

Outcomes: What the Fund is seeking to achieve in terms of impact on society

The Fund is seeking to assist Māori education in New Zealand through the provision of scholarships and grants for the education of Māori students; and to encourage the maintenance of the Māori language and of Māori history, tradition, and culture.

Statement of Financial Performance

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Revenue			
Interest		16,871	20,768
Government grant		217,000	217,000
Other revenue	2	22,466	-
Total revenue		256,337	237,768
Expenditure			
Administration	3	18,888	33,660
Students' assistance	4	193,393	167,042
Other expenses	5	34,615	-
Total expenditure		246,896	200,702
Net surplus		9,441	37,066

The above Statement of Financial Performance should be read in conjunction with the accompanying notes.

Statement of Financial Position

As at 30 June 2022

	Notes	2022 \$	2021 \$
Assets			
Current			
Cash at bank		155,321	661,964
Term deposits	7	1,110,000	465,000
Accrued interest and prepayments		28,673	9,840
Total current assets		1,293,994	1,136,804
Non-current			
Term deposits	7	-	145,000
Total assets		1,293,994	1,281,804
Current liabilities			
Creditors and other payables		18,806	16,057
Total current liabilities		18,806	16,057
Equity			
Scholarship fund		1,275,188	1,265,747
Total liabilities and equity		1,293,994	1,281,804

Iona Holsted

Board Member



19 October 2022

Dr Te Tuhi Robust

Board Member



19 October 2022

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Equity at beginning of year			
Capital	6	394,634	394,634
Accumulated funds		871,113	834,047
Total Equity at beginning of year		1,265,747	1,228,681
 Net surplus		 9,441	 37,066
 Equity at end of year			
Capital		394,634	394,634
Accumulated funds		880,554	871,113
Total Equity at end of year		1,275,188	1,265,747

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Cash was provided from:			
Interest		10,799	41,028
Government grants		217,000	217,000
Other revenue		22,466	-
		250,265	258,028
Cash was applied to:			
Student's assistance		(206,079)	(167,042)
Administration		(16,213)	(30,527)
Other expenses		(34,615)	-
		(256,907)	(197,569)
Net cash flow from operating activities	8	(6,642)	60,459
Net cash flow from investing activities			
(Increase)/decrease in term deposits		(500,000)	440,000
Net movement for the year		(506,642)	500,459
Cash and cash equivalents at beginning of year		661,964	161,505
Cash and cash equivalents at end of year		155,321	661,964

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Statement of Commitments

	2022	2021
	\$	\$
Less than 1 year	165,000	121,666
1 year to 2 years	46,667	56,667
2 years to 5 years	20,000	13,333
	<u>231,667</u>	<u>191,666</u>

Commitments relate to scholarships awarded in the current and previous years that will be paid in the future years.

Statement of Contingent Assets

There are no contingent assets at 30 June 2022 (2021: \$Nil).

Statement of Contingent Liabilities

There are no contingent liabilities at 30 June 2022 (2021: \$Nil).

Notes to the Financial Statements

Note 1 – Summary of significant accounting policies

Statement of Compliance and basis of preparation

Statement of Compliance

These are the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Board's (the Fund) financial statements. These statements are prepared subject to S14 of the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Act 1945. The purpose of the Fund is to assist Māori education in New Zealand and promote the study and encourage the maintenance of the Māori language, history, tradition, and culture.

Revenue received from investments and annual government grants are the two primary sources of revenue for the Fund.

Basis of preparation

The Fund has elected to apply PBE-SFR-A (PS) Public Benefit Entity Simple Format Reporting Accrual (Public Sector) on the basis that the Fund does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Fund will continue to operate in the foreseeable future.

Measurement base

The financial statements have been prepared on a historical cost basis, unless otherwise stated.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar unless otherwise stated.

Specific accounting policies

Revenue recognition

The grant from the Crown is recognised as revenue on receipt.

Goods and Services Tax

The financial statements are prepared inclusive of GST, because the Fund is not registered for GST.

Scholarship expenditure

The expense for scholarships awarded is recognised as expenditure on the recipient demonstrating their successful completion of the portion of the course(s) which satisfies the milestone requirement.

Financial instruments

The Fund is party to financial instrument arrangements as part of its normal operations which have been recognised in these financial statements. These financial instruments include cash and cash equivalents, interest receivable, term deposits and accounts payable.

Financial assets are measured at cost. Financial assets are derecognised when the right to receive cash flows from the financial assets have expired or been transferred.

Financial assets are subsequently re-measured at amortised cost using the effective interest rate method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Financial instruments are subject to credit risk, whereby a third party could default on its obligations to the Board, causing a loss to be incurred.

Financial instruments are measured at amounts receivable or payable, with interest revenue or expense recognised in accordance with the terms of the contract.

Income tax

The Fund is a charitable trust and is registered with the Charities Commission (registration number CC35725) and is therefore exempt from income tax.

Significant accounting judgments, estimates and assumptions

The preparation of the Fund's financial statements does not require management to make any significant judgments, estimates or assumptions.

Disruptions to education that occurred and continues to occur due to COVID-19 are not expected to impact the value of assets and liabilities as at the accounting date.

Statement of Cash flows

Cash and cash equivalents comprise cash at bank.

Operating activities include cash received from all income sources of the Fund and cash payments made for the supply of goods and services.

Investing activities are those activities relating to the short-term deposits and the acquisition of non- current assets.

Financing activities are those activities that result in changes in equity and debt capital structure.

Note 2 – Other revenue

The 28th Māori Battalion (NZ) Association Incorporated Society (Association) was wound up in 2012. In accordance with the wishes of the remaining member of the Association, Sir Robert Gillies, the residual proceeds were to be paid to the Fund and were received in the current financial year.

Note 3 – Administration

	2022	2021
	\$	\$
Audit fees	14,295	12,328
Board fees, travel and expenses	4,593	18,988
Other expenses	-	2,344
	18,888	33,660

Note 4 – Student's assistance

	2022	2021
	\$	\$
Scholarships	156,667	146,667
Recipient's travel	21,041	8,225
Video competition	11,175	12,150
Translation cost of application forms	4,510	-
	193,393	167,042

Note 5 – Other expenses

	2022	2021
	\$	\$
Printing of teaching and learning resource kits	5,750	-
Te Rau Aroha display cost	28,865	-
	34,615	-

Note 6 – Scholarship fund

Under Section 8(2) of the Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Act 1945, the capital of the Fund is not available for distribution.

Note 7 – Financial instruments

Categories

The carrying amounts of financial assets and financial liabilities in each of the financial instrument categories are as follows:

	2022	2021
	\$	\$
Cash and receivables		
Cash at bank	155,321	661,964
Term deposits	1,110,000	610,000
Accounts receivable	28,673	9,133
Total cash and receivables	1,293,994	1,281,097
Financial liabilities measured at amortised cost		
Creditors and other payables	18,806	16,057

Risks

The Fund's activities expose it to a variety of financial instrument risks, including credit risk and market risk.

Credit risk

Credit risk is the risk that a third party will default on its obligations to the Fund, causing the Fund to incur a loss. The Fund is exposed to credit risk in relation to its bank balances and receivables.

Security for the financial instruments is either unobtainable, due to the nature of the instrument, or is not sought due to the instrument being invested in high credit quality organisations.

Investments are governed by the Fund, which aims to minimise exposure to risks. No provisions are necessary to meet any known credit risk due to the high quality of the investments.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in the market interest rates. This could impact on the return on investments.

	2022	2021
	%	%
Interest rates		
Westpac term deposit	0.9 - 3.24	0.97 - 2.34
	\$	\$
Repricing maturities < 12 months	1,110,000	465,000
Repricing maturities > 12 months	-	145,000
	1,110,000	610,000

Note 8 – Reconciliation of net surplus with net cash flow from operating activities

	2022	2021
	\$	\$
Net surplus	9,441	37,066
Add/(deduct) movements in working capital items:		
(Increase)/decrease in accrued interest and prepayments	(18,832)	19,552
Increase/(decrease) in creditors and other payables	2,749	3,841
Net cash flow from operating activities	(6,642)	60,459

Note 9 – Related parties

The Board is comprised of representatives for each of the companies (as below) who all have an interest in their company for the histories project.

- *A company:* Dr Te Tuhi Robust
- *B company:* Dr Reuben Collier
- *C company:* Mr Reweti Ropiha
- *D company:* Dr Melanie Riwai-Couch

Dr Reuben Collier was one of the three members of the Board Panel that assessed all shortlisted undergraduate and postgraduate applications. He is the Research Supervisor of Xena Tautari a winner of a doctoral scholarship. Dr Reuben Collier declared his Conflict of Interest prior to the meeting and did not participate in the interview.

Note 10 – Subsequent events after balance date

No events have occurred between balance date and the date of signing these financial statements that materially affect the actual results within these financial statements.