

Policy: Koha

Purpose

1. Te Ātiawa o Te Waka-a-Māui Trust (the Trust) is committed to recognising the valuable contributions of its members to the development and well-being of the iwi and its people.
2. This policy provides guidance for determining the Trust contribution to payments of koha.

Scope

3. This policy and guidance is for the use of Trustees and Trust workers and may be used as guidance for the Trust's subsidiaries and other Trust Entities.
4. The Trust Chair and CEO have responsibility for ensuring adherence to this guidance and the procedures outlined for its implementation.

Policy statements

5. In accordance with tikanga, koha is the kawa of giving in recognition of contribution, commitment and generosity, and fulfils the obligation of reciprocity – which is key to the upholding of the mana of both the giver and receiver.
6. The Inland Revenue Department definition of koha is *'an unconditional gift ... made to a non-profit body, where the giver (or any relation) does not receive any goods or services in return for the donation. This carries with it no obligations to account for tax'*.
7. In the context of this policy, a koha may be made in financial or non-financial terms for the following:
 - a. Aroha – tangihanga, hura kōhatu
 - b. Tautoko – Kaikōrero, kaikaranga, kaikarakia, kaiwaiata, hui whakangāhau
8. To be eligible to receive a koha from the Trust, the recipient must be an:

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- a. Individual or immediate whānau (parents, spouse, children) of registered members of Te Ātiawa o Te Waka-a-Māui.
 - b. Organisation hosting an event or occasion of specific relevance to the Trust or its members.

9. In addition, a koha must:

- a. be justifiable in tikanga terms;
- b. not compromise the taxation obligations of the Trust;
- c. be decided and allocated in accordance with the process outlined in this policy;
- d. be made on behalf of, or representative of the Trust (i.e. does not substitute for any individual or personal obligation);
- e. be approved prior to being incurred;
- f. have its details recorded accurately in a Trust Koha Register;
- g. Aroha – Tangihanga / hura kōhatu.

10. All koha payments of more than \$500.00 shall be approved by the Board. All other payments may be approved by the Trust CEO.

11. The Board will annually review the regularity, rationale and quantity of payments made to ensure consistency and appropriateness.

Process

12. It is likely that the need for a koha payment will be identified by Trust staff, Trustees, or iwi members. Any such enquiry must be forwarded to the Trust General Manager who will determine eligibility in accordance with the policy statements outlined above.

13. Where a payment is \$500 or less than \$500.00, the CEO may approve the payment.

14. Where a payment is more than \$500.00, the CEO will seek the approval of a quorum of Trustees at a formal Board meeting.

15. Where urgency of payment is necessary, the CEO may contact Trustees collectively (through email) or individually to obtain the approval of a quorum of Trustees.

16. Where possible, a receipt should be sought.

17. Full details of each koha approval and payment must be recorded in the Koha register.

18. Any koha payments made must be reported and minuted at the next scheduled meeting of the Board.

Koha register

19. The following information must be recorded in the register for every koha payment made by the Trust:

- a. The rationale for the payment;
- b. The amount approved;
- c. The date and method of approval (i.e. CEO, or Board decision);
- d. Any receipts received.

Rationale and payment guidance

20. The following table provides examples of the types of koha eligible and guidance on appropriate standard amounts.

Rationale	Standard quantity
Aroha – Tangihanga / hura kōhatu	\$500 (where hosted in a private residence) \$500 (where hosted at a marae)
Tautoko – Kaikōrero, kaikaranga, kaikarakia, kaiwaiata	\$250 (where such support is provided for an iwi sanctioned event or occasion)

21. The koha for Tautoko as identified in the above table will only be available once per year, however the Trust will consider further applications and make a decision on the individual merit of a further application provided the eligibility and process requirements outlined in this policy are followed.
22. From time to time Trustees may consider giving koha for purposes outside those identified in the table above. The eligibility and process requirements outlined in this policy will still need to be followed, and the quantity given will be dependent on purpose and scale. A decision on such a payment must be made by a quorum of Trustees regardless of quantity.

Monitoring and review

23. The CEO is responsible for maintaining the policy, and it will be regularly monitored and reviewed to confirm that it remains relevant to the Trust's business and requirements.

24. Recommended next review date: March 2020.

Policy approval

25. This policy was approved at the Trustees meeting of 23rd February, 2019.



Archdeacon Emeritus Harvey Ruru QSM

Chair

Te Ātiawa o Te Waka-ā-Maui Trust

References

This policy should be read in the context of the following:

- Te Ātiawa o Te Waka-ā-Maui Trust Deed
- Conflict of Interest Policy

TE ĀTIAWA
O TE WAKA-A-MĀUI