

*He waka putanga*



Te Rūnanga-Ā-Iwi O Ngāpuhi  
Annual Report **2015**



# HAKATAUKI

This hakatauki depicts the sacred house of Ngāpuhi. Papatuānuku (earth mother) is the foundation, Ranginui (sky father) is the over arching tuanui (roof) with the sacred mountains being the poupou (pillars). The boundaries are within the area covered by these sacred maunga (mountains) of Ngāpuhi. This must not be confused with the boundary of Ngāpuhi-Nui-Tonu which is contained in the hakatauki – te whare o Ngāpuhi, Tāmaki Makaurau ki te Rerenga Wairua.

*He mea hanga tōku whare, ko Papatuānuku te paparahi.*

*Ko ngā maunga ngā poupou, ko Ranginui e titiro iho nei, te tuanui.*

*Pūhanga-tohoro titiro ki Te Ramaroa e whakakurupaeake ra i te Hauāuru.*

*Te Ramaroa titiro ki Whiria, te Paiaka o te riri, te kawa o Rāhiri.*

*Whiria titiro ki Panguru, ki Papata, ki te rākau tū papata ki te tai Hauāuru.*

*Panguru, Papata titiro ki Maungataniwha.*

*Maungataniwha titiro ki Tokerau.*

*Tokerau titiro ki Rākaumangamanga.*

*Rākaumangamanga titiro ki Manaia, e tū kōhatu mai rā i te akau.*

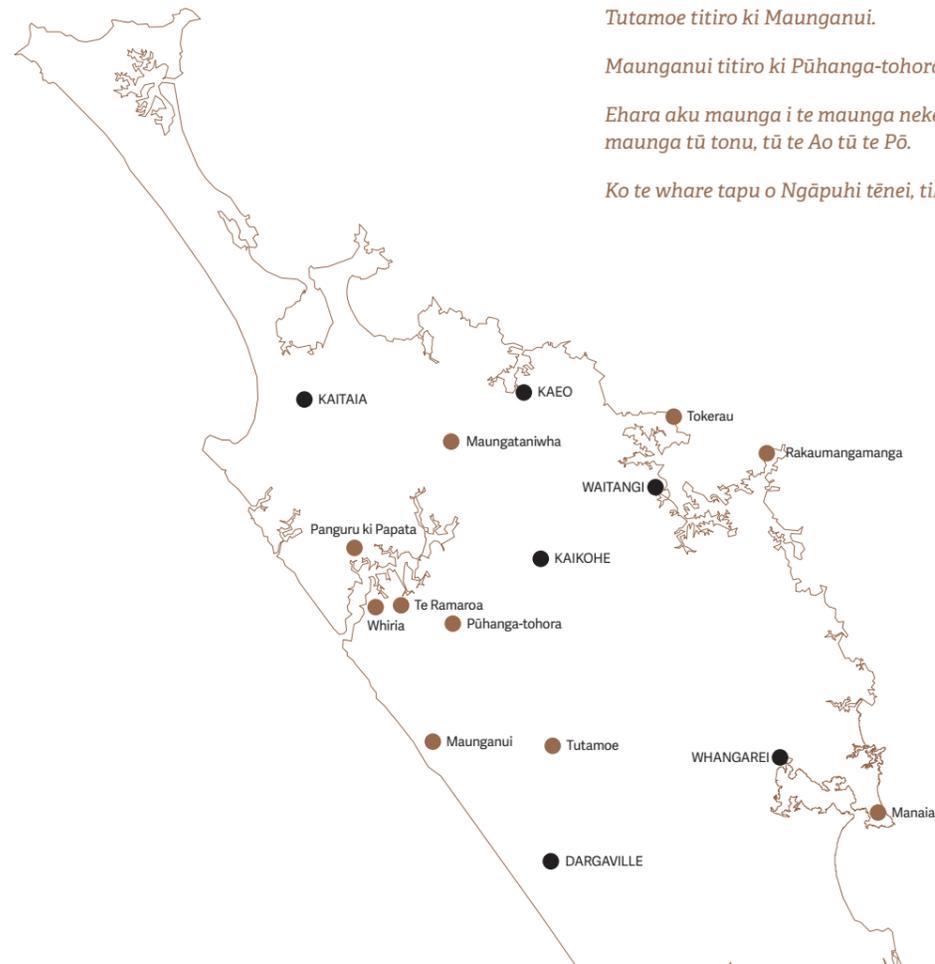
*Manaia titiro ki Tutamoe.*

*Tutamoe titiro ki Maunganui.*

*Maunganui titiro ki Pūhanga-tohoro.*

*Ehara aku maunga i te maunga nekeneke, he maunga tū tonu, tū te Ao tū te Pō.*

*Ko te whare tapu o Ngāpuhi tēnei, tihei mauri ora.*



# OUR VISION

Kia tū tika ai te whare tapu o Ngāpuhi

That the sacred house of Ngāpuhi **STANDS STRONG**



# OUR MISSION

Mā te Rūnanga e arahi atu  
i te wairuatanga,  
i te pāporitanga,

i te tikanga me te tupu whai hua mō Ngāpuhi,  
kia hua ai ki te katoa o Ngāpuhi te mana motuhake me te ora tonu

To lead the spiritual, social,  
cultural, environmental,  
and economic growth of Ngāpuhi  
by ensuring the self-determination and on-going sustainability

## OF OUR PEOPLE



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*1 Ko matou ko nga Tino Rangatira  
i raro mai o Hauraki kua oti nei huihui i  
o. o Okeatapu 1835. Ka wakaaru te Rangatira*

👉 *Nā te wakauputanga i tautoko  
i te mana motuhake o te ao  
Māori ki tēnei whenua.*

*Raniera T Tau*

NGĀPUHI KI TE HAUĀURU  
*Chair*

The Declaration of Independence 1835  
reinforced Māori as the sovereign people  
of Aotearoa/New Zealand.



## CHAIR'S REPORT

### E te iwi o Ngāpuhi tēnā rā koutou katoa.

Tēnei ka whakatau atu i a koutou katoa kua tae mai nei ki tēnei Takiwā i runga i te karanga o Ngāti Rehia ki a huihui tahi ai tātou katoa mō te Hui-ā-tau o Te Rūnanga-Ā-Iwi O Ngāpuhi. Ki ngā Kaumātua me ngā Kuia i tae mai ki tēnei marae o Hiruharama Hou, ka mihi atu ki a koutou katoa. Wa tātou whanaunga puta noa i ngā pātū e whā o Ngāpuhi-nui-tonu, tēnā koutou katoa.

Ka titiro iho ahau ki te tau kua pahure ake nei, ka māhara ai ki a rātou mā kua aupiki atu ki te ao o ngā kapua, kua riro i te haa kore, i te kiri mātao – haere mai, haere atu rā.

Ka nui te maha o ngā tino rangatira i hoki atu ki te kainga i te tau kua pahure atu nei. Ko Apirana Mahuika tērā, ko Tene Ngawati tērā, Ko Rangi Thompson tērā, ko Temepara Epiha tērā, ko Mauriora Kingi tērā, ko Erima Henare tērā, ko Te Rina Maria Tau tērā, ko Manos Nathan tērā, ko Lady Emily Latimer tērā, ko John Cooper tērā, ko Tuppy Jones tērā, ko Eru Garland tērā, ko Gloria Herbert tērā, ko Colleen Urlich tērā, me te maha atu ā ō tātou whanaunga kua huri tūara mai. Ko te kōrero mō rātou, haere atu rā, whakataka atu ki tua o Matangireia i mātaotao, ka heke i te kahiwi ka rangona anō i te haunga – haere, haere, haere atu rā.

Ka hoki mai ngā rārangi kōrero ki a tātou katoa. Mauri ora ki a tātou.



**Raniera T Tau**  
Chair

*I am privileged to work with a Board of committed and capable trustees who are united in their drive and determination to achieve the best possible outcomes for Ngāpuhi whānui.*

**As** chair of the Board for Te Rūnanga-Ā-Iwi O Ngāpuhi (the Rūnanga) and on behalf of all trustees, I am pleased to report on the governance activities for the Rūnanga, for the period 1 July 2014 to 30 June 2015. This is my fifteenth consecutive annual report as the chair and I take this responsibility very seriously. I am immensely proud of the achievements of the Board over this reporting period, as well as the solid support for the direction we are travelling relative to our medium to long-term strategic orientation for Ngāpuhi.

The year under review was a period of good progress on many fronts, particularly with the issue of Ngāti Hine and working through a process to settle their desire to withdraw from the Rūnanga, which is the current Mandated Iwi Authority (MIO), and be recognised under the Māori Fisheries Act 2004 as a joint MIO. The Rūnanga continued to assist Tūhoronuku Independent Mandated Authority (Tūhoronuku IMA), through a \$500,000 loan facility, which enabled that organisation to continue its operations and achievements over this time.

I am pleased to report that the strength and stability of the Rūnanga in all aspects of its responsibilities continues to grow and in some areas exceed expectations. Legislative alignment is a critical success measurement for the Rūnanga and I am pleased to report that it is fully compliant with all legislative requirements.

### GOVERNANCE AND OPERATIONS

Many challenges presented themselves over the past year and I am privileged to work with a Board of committed and capable trustees who are united in their drive and determination to achieve the best possible outcomes for Ngāpuhi whānui.

Business has flourished and moved forward in this reporting year, while building on strategic directions established in the 2013/14 reporting year as we steadily work towards a post settlement environment shaped through the negotiations of the Ngāpuhi Te Tiriti o Waitangi grievances against the Crown. Further in this document, the Ngāpuhi Asset Holding Company will report on asset class valuations as well as the successes of our businesses.

The daily operations of the Rūnanga are led by the Chief Executive Officer (CEO), Allen Wihongi and his senior leadership team, whose performance in achieving strategic and operational objectives are regularly reported, monitored and assessed by the Board.

*At the end of this process, and once the proposed allocation of voting and income shares are distributed to iwi, Ngāpuhi will hold 15.15% of AFL shares.*

## FISHERIES AND TOKM REVIEW

After 11 years of operations, a review of Te Ohu Kaimoana Trustee Limited (TOKM) and the four settlement structures under its umbrella was undertaken as per the Māori Fisheries Settlement Act 2014.

The review was completed by lawyer Tim Castle at the end of 2014. TOKM formed an iwi working group, primarily tasked with presenting a summary of the reviewer's report to all iwi. Following 15 regional hui, MIOs met in Wellington to discuss the outcomes and called a special general meeting on the 4th of June 2015 to present and vote on their collective recommendations and resolutions. All resolutions were voted on and supported by 57 iwi.

The 14 recommendations will have a huge impact on how Māori manage their fisheries assets into the future, including:

- developing a new business model for TOKM
- managing the transfer of TOKM's Aotearoa Fisheries Ltd (AFL) shares to iwi
- creating a simpler process for Māori commercial entities to trade their settlement assets with each other
- changes to the governance structures of subsidiaries.

There are significant implications for Ngāpuhi because the bulk of our assets are tied up in fisheries quota and the fishing company – Northland Deepwater Ltd and we are the largest shareholder in AFL – the commercial arm of TOKM.

The decisions to change the structures follow the review of Māori fisheries settlement entities completed earlier this year. The priority for the next 18 months is to implement these decisions. At the end of this process, and once the proposed allocation of voting and income shares are distributed to iwi, Ngāpuhi will hold 15.15% of AFL shares.

*It is pivotal for Ngāpuhi to sit alongside Government ministers as part of the Whānau Ora partnership group.*

## WHĀNAU ORA

Whānau Ora, as has been reported on in the past, is a new way of delivering and enabling assistance to our whānau. This concept was introduced by the Māori Party as a way to enhance quality of health and wellbeing for vulnerable whānau, whether Māori or non-Māori.

Three Commissioning Agencies, independent of the Government, have been established to receive and distribute Whānau Ora funding to providers, via Te Puni Kōkiri (TPK):

- **Te Pou Matakana** is the commissioning agency for the North Island
- **Te Pūtahitanga** is the commissioning agency for the South Island
- **Pacifica Futures** is the commissioning agency for pacific islands communities across all of Aotearoa.

From all reports, it is clear there is not enough funding available to provide quality support and services to Ngāpuhi. It is important that the performances of the three commissioning agencies are carefully measured. Consequently, we are working on putting together a matrix of outcomes to measure progress and performance.

In the 2015 Budget, the Minister of Finance, Hon. Bill English advised there would be no extra funding provided, in fact he has asked Ministers to cut their spending by 10 percent, to balance the Government's books. This has, and will, continue to have a major impact on Whānau Ora and associated providers.

There are still reservations and reluctance from some people to see the potential of Whānau Ora, largely due to a lack of understanding about what Whānau Ora is, how and why it will work.

Ngāpuhi appeared to suffer another set-back when Te Pu O Te Wheke, one of the Northland Whānau Ora collective was initially denied funding from Te Pou Matakana. Their primary reason for not providing funding was that they would only fund providers they have previously worked with. Through persistent political leverage and influence, we are pleased that a small amount of funding was provided to the collective.

This is why it is pivotal for Ngāpuhi to sit alongside Government ministers as part of the Whānau Ora partnership group. This group includes six ministers and six iwi leaders, who participate in the Iwi Chairs Forum (ICF) and who watch over and monitor the commissioning agencies.

This group sits for a one-year term before nominations and elections must take place for a following year. At the recent ICF in Hopuhopu, nominations for the six current iwi leaders on this board were put forward to continue as representatives for a further 12 months. Confirmed nominations were:

- *Raniera T Tau*
- *Naida Glavish*
- *Rahui Papa*
- *Ta Mark Solomon*
- *Richard Steadman*
- *Herewini Parata.*

## REVIEW OF TE TURE WHENUA MĀORI ACT 1993

This is another very important issue and discussion for Ngāpuhi to be involved in, as it has the ability to attract economic growth opportunities for our people. This review has been on the table for nearly four years:

- 2012 – a review panel was appointed
- 2013 – a discussion document was compiled and consultation hui commenced
- 2014 – a final report was released by the Government and the Attorney General presented an overview to the ICF, agreeing to release a draft copy of the legislation
- August 2014 – 20 joint Crown and iwi consultation hui were held around Aotearoa. Iwi sought views from whānau, hapū and landowners.

*Iwi chairs unanimously supported a report based on the 20 consultation hui. Seven resolutions were endorsed and provided to Government and Te Puni Kōkiri.*

At the ICF held at Tuahiwi Marae in Christchurch, iwi chairs unanimously supported a report based on the 20 consultation hui. Seven resolutions were endorsed and provided to Government and Te Puni Kōkiri.

As the proposed legislation does not address the resolutions that were unanimously endorsed at Tuahiwi Marae in August 2014, the ICF cannot support the Government's response and approach.

A consultation hui with Ngāpuhi was held in August 2015 at Maungarongo Marae in Poroti, Mangakahia. The resolutions from this hui confirmed that participants:

- Support the work of the ICF through their Ture Whenua Iwi Leadership Group and Technical Team
- Support the presentation of the Ture Whenua Iwi Leadership Group
- Oppose the new Te Ture Whenua Māori Bill, related policies and resourcing on the basis of the presentation
- Support the proposed next steps
- Support an update being provided to the next series of regional hui in November 2015
- A full update will be provided to Ngāpuhi at the next Iwi Leadership Group Ture Whenua and Freshwater hui taking place on the 16th November 2015.

## FRESHWATER RIGHTS AND INTERESTS

This is another very important issue that the ICF has been discussing and consulting on throughout the year.

The ICF's Iwi Leaders Group is led by Ta Mark Solomon and was established in 2007 with the sole purpose of engaging directly with senior Government ministers on freshwater reforms.

Its primary importance is to ensure the government recognises and gives effect to a full range of iwi rights and interests in freshwater, and, that the views of the group are represented in Cabinet and policy development processes.

The Iwi Leaders Group maintains the strong view that they will not usurp the mana of individual iwi or hapū to engage directly regarding their own water bodies.

Regional consultation hui have enabled feedback from each iwi visited.

The most recent hui in Ngāpuhi was held at Maungarongo Marae in Poroti, Mangakahia, where whānau, hapū and iwi were provided with a full update on the work streams currently being undertaken, including:

- Recognition of whānau, hapū and iwi rights and interests
- Hapū/iwi freshwater governance, management and decision making
- Freshwater quality
- Economic interests.

The Iwi Leaders Group will be returning to Ngāpuhi on the 16th November 2015 to provide a full update on the agreed work streams.

## TŪHORONUKU INDEPENDENT MANDATED AUTHORITY (TŪHORONUKU IMA)

This year monumental steps have been taken to progress this important kaupapa for Ngāpuhi whānui.

In May 2015 the Terms of Negotiations with the Crown were signed, moving Ngāpuhi into the Agreement in Principle phase of our Treaty settlement discussions. This signifies that Ngāpuhi are now preparing for formal negotiations.

The latest round of hapū kaikorero elections has seen a further 28 hapū join Tūhoronuku IMA, raising the total number of hapū kaikōrero to 69, who represent more than 63 percent of all hapū within the Ngāpuhi mandate.

After a lengthy nation-wide advertising and recruitment process, Tūhoronuku IMA Trustees appointed three Ngāpuhi settlement negotiators. These negotiators are:

- **Alison Thom (Ngāti Horahia, Ngāti Toki)**  
For the last ten years Alison has held senior management roles with Te Puni Kōkiri, the Department of Corrections and the Ministry of Education. Prior to this Alison was the inaugural CEO for Te Rūnanga-Ā-Iwi O Ngāpuhi. She is a social worker by profession, having worked in a range of roles with Child, Youth and Family and as director of SAFE Network.
- **Joe Davis (Ngāti Kopaki)**  
A specialist in Māori development, Joe is currently a trustee of the Hauraki Māori Trust Board, Pare Hauraki Fishing Trust and sits on other iwi trusts and committees.  
  
For 15 years he was a researcher of his iwi's claim, and for the past five years he has been a settlement negotiator. Joe is a mechanical engineer by trade.
- **Hemi Toia (Te Mahurehure)**  
Hemi has held senior management and advisory roles with government agencies, including the State Services Commission and ACC. He is a former chair of Taitokerau Forests Limited, and has lectured in accountancy and Māori resource management at Victoria University and at the University of Auckland. He is currently CEO of Te Rūnanga o Ngāti Rārua.

Ngāpuhi can be proud to know we have three negotiators of a very high calibre, who each bring a wealth of experience in management, iwi development and working with government and government agencies at the highest levels.

## TE HAU ORA O NGĀPUHI

To embrace the Rūnanga's vision to "lead the spiritual, cultural, environmental and economic growth of Ngāpuhi", in July this year Te Hau Ora o Kaikohe came under the umbrella of the Rūnanga group. Te Hau Ora o Kaikohe also rebranded as Te Hau Ora O Ngāpuhi.

This was a special day for Ngāpuhi, bringing to fruition one of the social aspirations the Rūnanga has had for many years, to provide quality health care and support to Ngāpuhi.

We must give acknowledgement to those who laid the future foundations for Te Hau Ora o Kaikohe and for their continued support as we start this new pathway, spreading the kaupapa to an even wider reach of Ngāpuhi whānau.

*I would like to thank my fellow Trustees for their unwavering commitment to the kaupapa of the Rūnanga me te iwi katoa o Ngāpuhi.*

## TE RŌPU KAUMĀTUA KUIA O TE WHARE TAPU O NGĀPUHI

In 2006 APR Consultants were engaged to review the Rūnanga's internal systems and capacity. A key recommendation from that review was that a Kaumātua Kuia Rōpu be established to ensure the Rūnanga was meeting its cultural and spiritual obligations to Ngāpuhi.

Terms of Reference were drafted and adopted at the Rūnanga's 2008 Annual General Meeting. The inaugural committee was then established. The roles and responsibilities are outlined and mandated through the Rūnanga's Trust Deed.

Last year five new members were welcomed into this rōpu – Matua Wiremu Wiremu, Lavinia Wynyard, Winnie Leech, and Steven Morunga and Reverend Kuini Matene who were elected co-chairs.

This rōpu has participated in all Rūnanga board meetings, providing valuable feedback and reporting on the way the board conducts its business in accordance with Ngāpuhi tikanga and kawa.

The advice and input from this rōpu continues to be valuable and appreciated, and I am pleased that this annual report includes commentary from the Kaumātua and Kuia rōpu, through their co-chair, Reverend Kuini Matene.

## CONCLUSION

Operational performance and reporting accuracy are closely monitored by the Board to measure progress over this reporting period. I can report that there have been no serious issues identified by the Board that would cause us concern relative to operations outputs against our strategic and business plans. These outputs and milestone reporting outcomes are provided in the CEO's report.

On behalf of the Board I thank staff for their dedication and contributing efforts over the past year. I especially thank CEO Allen Wihongi and his senior management team for their leadership and tireless contribution to advancing our kaupapa.

The conclusion of yet another year is upon us and I am buoyed with governance achievements throughout this year. We have been very busy reviewing our policies and ensuring they are fit for purpose, in preparation for the challenges ahead.

I would like to thank my fellow Trustees for their unwavering commitment to the kaupapa of the Rūnanga me te iwi katoa o Ngāpuhi. Thank you for your diligence in keeping your Takiwā/Taurahere abreast of issues affecting Ngāpuhi. This has been a demanding year and each has played their part in meeting our fiduciary obligations to Ngāpuhi. Thank you for your support over this challenging year.

In regards to the Rūnanga, I would like to report that its vision, vibrancy and real achievements are manifested in the whānau, hapū and marae communities where our staff work. Examples of their outstanding mahi on behalf of Ngāpuhi feature proudly throughout this annual report.

In conclusion, I want to say that this past year has been perhaps the most challenging year for me personally. I want our people to see these challenges within the context of my long track record of service to our people. With your support, I hope to continue in this leadership role.

I am grateful to our Kaumātua and Kuia who have stood with me over this past fifteen years. I am also grateful to Ngāpuhi whānui who have assisted to shape and share this journey with the Rūnanga, building it to what it is today, an iwi authority that we can all be proud of.

Ki ngā Kaumātua me ngā Kuia, te tūara o Te Rūnanga-Ā-Iwi O Ngāpuhi, ko koutou ngā kai whāngai i tēnei poari ki te pūmahara ki a taea e mātou ki te pīkau i ngā taimahatanga. Ka mihi nui atu ki a koutou me ō koutou whānau whānui.

Ki te iwi rangatira o Ngāpuhi-nui-tonu, tēnā koutou e tautoko kaha ana i te huarahi kua oti nei te para e ō tātou mātua tūpuna. Kia kaha ai tātou katoa ki te hakahonore i tō rātou tū hei pupuri i te mana motuhake o tēnei whenua. Kia hāpai tonu tātou – ko te Wakaputanga o te Rangatiratanga o Nū Tireni me te Tiriti o Waitangi hei tuāpapa mō te whare tapu o Ngāpuhi, kia hakatutuki ai te moemoeā o te ao o Ngāpuhi.

**"Kia tū tika ai te whare tapu o Ngāpuhi."**

**Mauri Ora**

**Raniera T Tau**  
Chair



*Ka wakaiputu i te Rangamatalanga o te matou  
ka wakaiputanga e matou he Rangamatalanga  
te wakaiputanga o nga Hapu o...*

👉 *Ko te kēwai nahe e hoki  
muri ana titiro anamata  
e anga pēnā ana tātou.*

### *Carol Dodd*

TE RŌPŪ TAKIWĀ O MANGAKAHIA  
*Deputy Chair*

Only the fresh water crayfish swims  
backwards. Look to the future as that  
is the direction we are heading.

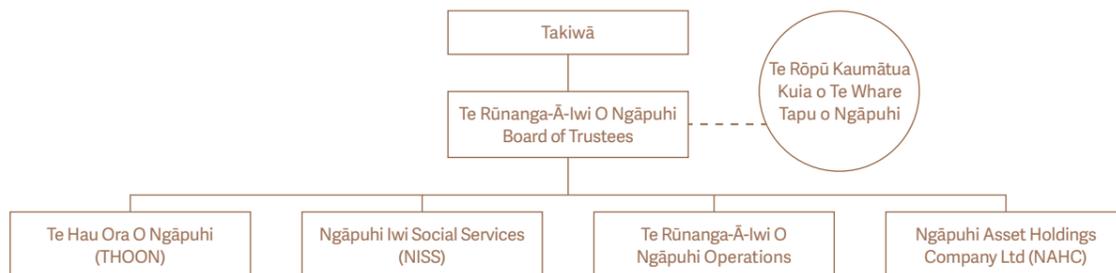
(Nā Aperahama Te Taonui Kopa)



# CHIEF EXECUTIVE'S REPORT

## Kia tū tika ai te whare tapu o Ngāpuhi.

That the sacred house of Ngāpuhi stands strong.



**Allen Wihongi**  
CEO

*We take our lead from the Board, who continually encourage the growth of inspirational leaders and innovative leadership within our organisation.*

**Our** enduring vision is both a journey and a destination, a standard of excellence to aspire to and an inspirational outcome we strive to realise for all Ngāpuhi. It provides clarity of direction and challenges us to respond to the economic, cultural, political and social trials that Ngāpuhi faces, whilst ensuring the sacred house of Ngāpuhi remains strong, for future generations.

Our vision and mission statements also provide the drive for the Rūnanga to support Ngāpuhi whānau, hapū and marae realise their aspirations for independence, autonomy and self-determination.

To advance the realisation of these aspirations, our communities need strong people who lead from their own positions of responsibility and influence and who can articulate where their communities are, where they want to be and how to get there. It also requires a desire and willingness of our communities to work together and with others who share a passion for community growth and development.

The strong and purposeful leadership demonstrated by our Board is also reflected in our Rūnanga management team. We take our lead from the Board, who continually encourage the growth of inspirational leaders and innovative leadership within our organisation. In recognition of their leadership and support, I am pleased our Board members are represented in this year's annual report.

Realising our vision requires a strong foundation, built upon meaningful relationships, partnerships and clarity of purpose. Confidently, we continue to identify and partner with people and organisations who share our aspirations to advance Ngāpuhi forward and ensure the sacred house of Ngāpuhi stands strong.

### STRATEGIC DIRECTION

Our Strategic and Business Plans draw on stories, histories, goals, priorities and aspirations for a proud, resilient and strong Ngāpuhi. The plans articulate priorities and key result areas for the Rūnanga and define what the Board wants us to achieve by 2019. Our organisational and personal performance are also determined against the responsibilities and accountabilities outlined in these plans.

We are pleased to have completed the first year of our five-year 2014-2019 Strategic Plan.

## SUMMARY OF GROUP TOTAL ASSETS

GROUP RESULT (\$M)	2011	2012	2013	2014	2015
Gain (Loss) on Revaluation	0.85	6.60	(0.15)	(0.26)	(0.29)
Net Surplus	0.83	0.50	5.50	0.22	1.29
Tūhoronuku Contribution	(0.87)	(1.10)	1.35	0.29	-
Total Surplus for the Year	0.81	6.00	6.70	0.25	1.00
GROUP NET ASSETS (\$M)	2011	2012	2013	2014	2015
Net of Other Assets & Liabilities	26.00	33.25	40.62	39.09	35.27
Fixed Assets, Managed Investment	11.80	10.05	9.37	11.15	15.97
Net Assets	37.80	43.30	49.99	50.24	51.24
Increase in Net Assets	0.74	6.10	6.69	0.25	1.00
Asset Growth	1.99%	16.44%	15.46%	0.50%	1.99%

FIGURE 1 TE RŪNANGA-Ā-IWI O NGĀPUHI GROUP TOTAL ASSETS

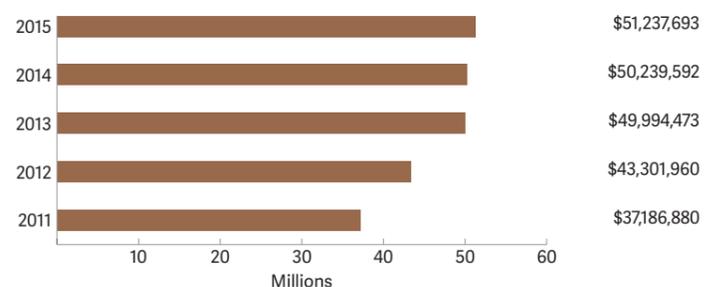
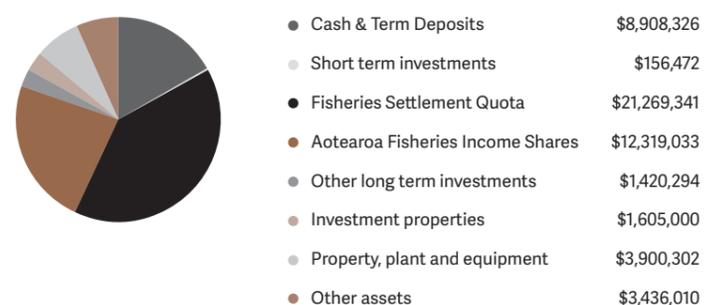


FIGURE 2 GROUP TOTAL ASSETS



## FINANCIAL PERFORMANCE

I am pleased to report that for the financial year ended 30 June 2015 Te Rūnanga-Ā-Iwi O Ngāpuhi group operations have resulted in a net surplus of \$1m.

The biggest change in the group operating result from our last financial year (2013-2014) was a decline in operating expenses by \$840,000. This resulted in a group operating surplus of \$726,000. After adding the share of profit from equity accounted entities and revaluation surplus, the group has recorded a surplus of \$998,000. This positive result has been achieved through a strong focus on operational effectiveness and efficiency, enhanced cost controls and cost management.

The group surplus has also contributed to an increase in net assets for the group from \$37m to \$51m over the past five years. This asset base provides a solid foundation that we will continue to grow as we progress our transformation to meet the future demands and needs of all Ngāpuhi.

## COMMUNICATIONS AND IDENTITY

Engaging, informing and communicating in meaningful ways continues to be an important focus, particularly as the Ngāpuhi Treaty settlement draws nearer. Enhancing relationships across Ngāpuhi and empowering Ngāpuhi to connect with each other are key drivers to ensure our sacred house of Ngāpuhi stands strong.

Over the past 12 months, we worked together with marae and Takiwā, delivering communications planning workshops designed to enhance how they engage with their whānau, share information, receive feedback and connect with others within and outside their Takiwā. We congratulate these marae and Takiwā for their foresight and participation.

We continue to engage with our people in many ways, including email, newsletters, website, social media, hui, wānanga, festival celebrations, phone and mail. It is therefore critical that we continue to register our people and ensure the contact details we have of registered members are accurate, so we can inform them of important news and opportunities.

## ENHANCING AND PROTECTING OUR NGĀPUHITANGA

Our vision is built upon those unique characteristics, beliefs and stories that make us proud to be Ngāpuhi. It is our Ngāpuhi whakapapa, matauranga, reo, tikanga and many other aspects that make us uniquely Ngāpuhi.

With the support and guidance of Te Rōpu Kaumātua Kuia o Te Whare Tapu o Ngāpuhi, Takiwā and hapū, we work together and with others in ways that enhance Ngāpuhitanga and ensure our taumata, our tikanga, our language and kōrero tupuna endure for future generations.

We acknowledge TPK who provided financial support to assist with planning to help strengthen our Taumata Kōrero. Creative New Zealand is another important funding partner, with whom a draft Memorandum of Understanding (MoU) is under consideration to enable us to look at a long term strategy to protect and enhance Ngāpuhi art and art-forms.

We are revisiting the Whare Matauranga study conducted a few years ago. The Kaikohe Hotel site purchased by the Rūnanga provides an opportunity to progress this kōrero, with a long-term development strategy soon to be initiated. In the immediate future however, the Board has resolved that it would like the site to be used and enjoyed by the wider Kaikohe community. These developments are currently under consideration by the Far North District Council.

## WHĀNAU ORA

Over the past four years, our participation within the Te Pu O Te Wheke whānau ora collective has provided opportunities to establish and build formal arrangements with providers of justice, health, education and social services to deliver positive outcomes for Ngāpuhi whānau. The collective delivers valuable support and services to whānau who are within the areas bounded by Hokianga in the west to Whangaroa in the east.

One of the positive outcomes of these relationships is the workforce development component for all four whānau ora collectives in Te Tai Tokerau through its production of the e-learning tool *He Hakaahuatanga*. The development of a strong network of kaimahi who work with whānau to support them to achieve goals and aspirations is another successful outcome of the whānau ora collective. Enhancing our strategic partnerships with service providers, funders and the Crown will ensure our capacity to support Ngāpuhi whānau continues.

We welcome Te Hau Ora O Ngāpuhi to the Te Rūnanga-Ā-Iwi O Ngāpuhi group, who bring together wrap-around community health and social services with Ngāpuhi Iwi Social Services, enabling an aligned partnership that will enhance the ways we support whānau to achieve positive outcomes.

## EDUCATION

Our education strategy identifies the need for meaningful and direct links with schools, kura, wānanga and other education providers.

Formal partnerships with the Ministry of Education have resulted in the publication of statistics on the level of achievement for Ngāpuhi students both locally and nationally. This data allows us to critically analyse the accountabilities of those involved in the educational achievement of Ngāpuhi tamariki.

We have been an important participant in the formation of a "Community of Schools" model in the mid-Northland region. Though still early in its stages of development, this model encourages shared responsibility and accountability for the educational achievement of Ngāpuhi tamariki, and makes partners accountable for the delivery of positive educational outcomes. We hope this model provides opportunities for direct relationships between schools and marae and hapū.

We have also been working alongside Northland College to establish a Teen Parenting Unit, and are involved in discussions with Victoria University to co-fund and co-manage tertiary scholarships for Ngāpuhi students. Discussions are also underway with the University of Auckland for the delivery of the Post Graduate Diploma Māori Development Programme in Te Tai Tokerau. These discussions and relationships are important for helping ensure strong platforms for Ngāpuhi educational achievement and success are established.

## ECONOMIC DEVELOPMENT

The discussions and outcomes of the Te Tai Tokerau Iwi CEO Consortium over the previous year, with valuable input from iwi asset holding companies, has resulted in the launch of the first independently developed regional Māori tikanga-based economic growth strategy in Aotearoa.

This strategy document captures the collective views, priorities and aspirations for Te Tai Tokerau iwi and the wider Northland region. Its future success is premised on the assumption that other stakeholders within the region, in particular local government bodies and central government are prepared to work alongside iwi to realise their strategic intent, operational efficiencies and effectiveness.

A study led by the Ministry for Primary Industries, on behalf of the Rūnanga, looks into the utilisation of whenua Māori and identifying solutions on how best to give sustainable economic returns to hapū, including potential employment opportunities. Considering some of the potential issues to actualise this opportunity, our role is to assist land owners to help resolve these issues.

## AQUACULTURE SETTLEMENT

During the past year, the process commenced for the Regional Aquaculture Settlements for all Iwi Aquaculture Organisations (IAO) in Te Tai Tokerau.

Legislation requires all IAO in the region to sign the following two agreements in order to receive aquaculture settlement assets:

- A regional Aquaculture Agreement between all iwi and the Crown; and
- An Allocation Agreement between all the region's iwi.

At the time of the writing of this report, the signature of only one iwi is outstanding.

## NGĀTI HINE

With the passing of the Māori Fisheries Act in 2004, Ngāti Hine has indicated their intention to withdraw from the Rūnanga (who are the current Mandated Iwi Authority) and be recognised under the Act as a joint-Mandated Iwi Authority.

The request by Ngāti Hine is subject to their meeting all the withdrawal requirements stipulated in the Māori Fisheries Act 2004. On withdrawal, Ngāti Hine will be entitled to receive a share of fisheries settlement assets held by the Rūnanga. Their share of assets will, in the main, be based on the notional population of Ngāti Hine. This withdrawal process is currently under negotiation.

*The significance and importance of He wakaiputanga o te Rangatiratanga o Nū Tireni – the 1835 Declaration of Independence of the Northern Chiefs provides a context of Ngāpuhi identity, relationships with others – particularly the Crown – and the basis upon which we believe our rights and responsibilities as Ngāpuhi are founded.*

## CONCLUSION

The significance and importance of *He wakaiputanga o te Rangatiratanga o Nū Tireni – the 1835 Declaration of Independence of the Northern Chiefs* provides a context of Ngāpuhi identity, relationships with others – particularly the Crown – and the basis upon which we believe our rights and responsibilities as Ngāpuhi are founded. The theme of this year's report draws on the principles of this important document to report on the performance of Rūnanga operations over the past 12 months.

The successes and achievements of the past year represent the dedication of staff to act in the best interests of all Ngāpuhi, and also the completion of the first year of our five-year strategic plan. I would also like to acknowledge Robert Wikaira, Mariaio Hohaia and Reuben Wharawhara who left the Rūnanga during the year, for their contributions to our successes over the years.

We continue to build on foundations, relationships and achievements of past years, focussed on ensuring all we do aligns with our strategic goals as we aspire to realise our vision of a strong and resolute sacred house of Ngāpuhi.

Efficiency, accountability and service delivery are key drivers behind the enhancements of our support service systems, including an integrated financial management and reporting system. Management performance tools such as these support our core business and enhance the ways we operate, report and make investment decisions now and in the future. With the Ngāpuhi Te Tiriti o Waitangi claim drawing nearer to settlement, our five year strategy provides the vision and direction for the Rūnanga and outlines the key deliverables and outcomes to be achieved to support a post-settlement entity.

The Rūnanga group, which includes Ngāpuhi Asset Holding Company, Ngāpuhi Iwi Social Services and Te Hau Ora O Ngāpuhi, is fortunate to have strong leaders and dedicated staff to enhance the wellbeing and development of Ngāpuhi Takiwā, hapū, marae and whānau. I wish to acknowledge everyone within our group for their commitment and contribution to the successes of the past 12 months.

**Mauri ora ki a tātou.**

**Allen Wihongi**  
Chief Executive Officer



2. Ko te Kingitanga ko te mana i te  
Tireni hea meatia nei hea Tino  
Muihuinga. a hea me a hoki ne e tu

Me anga mua tātou hei Ngāpuhi,  
ka waiho mai ō tātou tapuwae hei  
ara mā ngā rēanga hakatupu ki  
te whai i te tūmanako, i te hauora,  
anō hoki i te tōnuitanga.

### Te Rau Allen

TAIĀMAI KI TE MARANGAI  
Trustee

Let us continue our journey as  
Ngāpuhi into the future, leaving  
our footprints towards hope, good  
health, and prosperity for future  
generations.



## IWI DEVELOPMENT REPORT

### Kia tū tika ai te whare tapu o Ngāpuhi.

Our vision is a constant reminder as to what guides our work.



**Tania Pene**  
Iwi Development Leader

*Strengthening marae governance and management structures has been a key focus for marae we have worked with.*

**In** the past 12 months the Rūnanga is pleased to have supported Ngāpuhi whānau, hapū and marae in many practical ways, to help them accomplish their dreams and aspirations.

This includes wānanga, workshops, tools and processes to help them become more self-sufficient and enhance how they govern, lead, plan, report and communicate with one another and other important groups and people.

During the year Mariaio Hohaia left the Rūnanga to pursue other work interests. We want to acknowledge his leadership and contribution to the successes of the past 12 months and wish him all the best for the future.

### HAPŪ DEVELOPMENT

Our Hapū Development Fund provided more than \$100k in financial assistance to support marae and hapū to effectively manage for today and plan for the future.

The new funding pilot initiative to support major marae projects provided financial support to assist with activities such as the completion of new wharekai facilities, improved disability access and repairs to main buildings.

Strengthening marae governance and management structures has been a key focus for the marae we have worked with, particularly as many are usually run by a small volunteer group of whānau and hapū members. It is quite common for the same people to be involved in both leading and running marae activities and tasks.

Our publication of a Ngāpuhi Marae Governance and Management Framework is a tool to help equip and empower marae trustees to develop systems and procedures that “future proof” marae.

Working with marae, hapū and whānau has also seen the emergence and development of other useful marae planning and management tools. These were supported by wānanga and workshops that encouraged marae trustees to reflect on current and future responsibilities, accountabilities and priorities for their respective marae, and ensure good planning and management processes are in place, such as marae communication strategies, annual business and resource management plans.

A successful pilot project, undertaken in collaboration with New Zealand professional services company Beca Ltd included an assessment of three Ngāpuhi marae to assess their condition, functionality and utilisation of buildings and infrastructure assets. We are scoping the potential for a broader strategic partnership with Beca Ltd, which would enable a roll out of this programme to other marae across Ngāpuhi. An integrated asset management approach will enable marae trustees to identify and assess specific needs for their respective marae.

FIGURE 3 NO. WHĀNAU RECEIVING WHĀNAU-CENTRED SERVICES

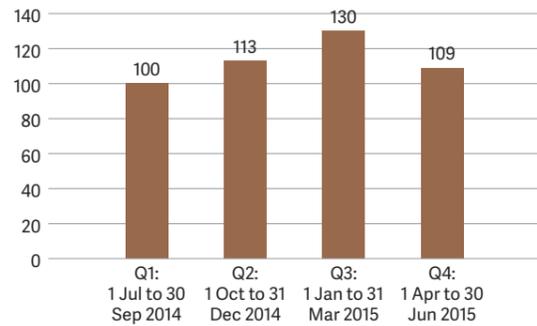


FIGURE 4 NO. INDIVIDUALS REPRESENTED IN THESE WHĀNAU

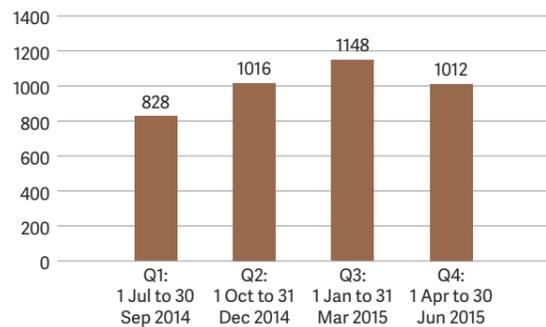
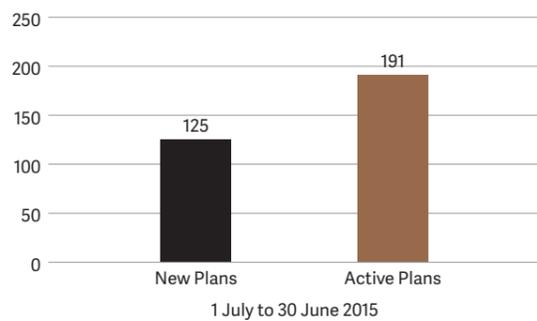


FIGURE 5 NO. NEW AND ACTIVE WHĀNAU PLANS



### WHĀNAU ORA

Since 2013 the Te Pu O Te Wheke Whānau Ora Group Collective (Te Pu O Te Wheke) has continued to help Ngāpuhi whānau achieve positive outcomes and engaged more than 1900 individuals (Figure 4) from more than 250 whānau (Figure 3). Engagement has been facilitated through Kaitoroto who take a lead role in developing trusted relationships with whānau, helping them to meet their health needs through advice, facilitation and co-ordination of support and support services.

Whānau plans have been an integral component of the support Te Pu O Te Wheke has provided. Over the past year the collective supported more than 120 whānau to develop new whānau plans (Figure 5), which assist them to identify and prioritise their goals and needs for the wellbeing of their whānau, including risk assessment and management so they can anticipate and respond to anything that may hinder their progress towards whānau ora.

Enhancing whānau financial literacy and understanding how money works, was another area of focus well supported and received. Financial literacy wānanga were delivered in collaboration with several key partner organisations, including the Māori Women's Development Inc, the Commission for Financial Capability and Nga Manga Puriri. Funding agencies Foundation North and Department of Internal Affairs attended as guest presenters and the Inland Revenue Department provided important tax and gst advice to attendees. An important outcome from the wānanga was to help whānau understand the principles and strategies for good financial management, that could also be applied at home and on their marae.

FIGURE 6 2014-2015 HAPŪ FUNDING DISTRIBUTION BY TAKIWĀ



FIGURE 7 2014-2015 HAPŪ FUNDING DISTRIBUTION BY CATEGORY



FIGURE 8 2015 SCHOLARSHIPS BY TAKIWĀ

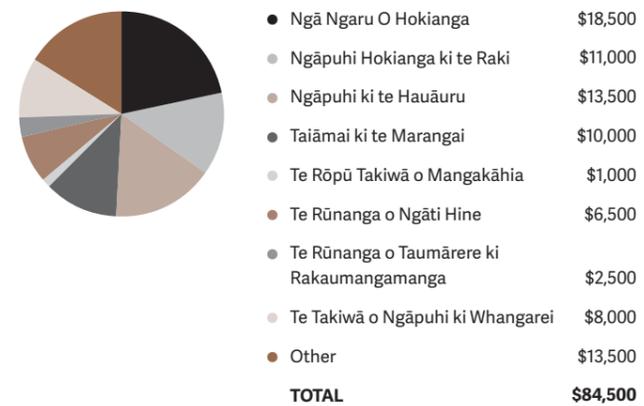
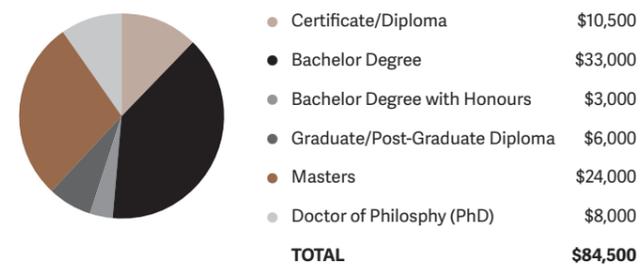


FIGURE 9 2015 SCHOLARSHIPS BY STUDY TYPE



### HOUSING

Working alongside ahu whenua land trusts and whānau has been a valuable process to identify opportunities for the retention and use of Ngāpuhi whānau land to sustain future generations. Of particular significance has been the collaboration with whānau to develop strategic plans that explore land and resource development opportunities.

Our team met with both local and national agencies to advocate Ngāpuhi housing needs and negotiate how these should be resolved. We also met with local council policy teams and discussed the impacts on projects we support under our papakainga workshop programme.

Helping whānau to realise their aspirations for sustainable housing resulted in a four-bedroom (with ensuite) housing template. This housing template provides the whānau with a formula to design and develop plans for their own papakainga development project, with sustainable low maintenance, warm and healthy options.

A 15-house Social Rental Housing Project is about to be presented for Government funding under the current Social Housing Reforms Programme. This provides a unique opportunity to build momentum in addressing Ngāpuhi housing issues.

A test case for a rural regeneration policy is being undertaken in conjunction with Te Puni Kōkiri under its Māori Housing Network approach to assist whānau with extreme housing needs. This test case has provided valuable insights that identify the numerous challenges faced by many Ngāpuhi living in small rural settlements with little infrastructure and services. Each housing situation is unique and will require various forms of support to deliver tailored solutions.

### NATURAL RESOURCE MANAGEMENT

Our strategic focus has been to empower whānau and hapū to exercise kaitiakitanga over their natural resources for current and future generations.

The capacity for hapū to respond to environmental issues and participate in the management and protection of their own natural resources was a key priority acknowledged over the past year. In response to this, marae, hapū and whānau have been supported to develop a collaborative approach that integrates the sharing of matauranga, skills and resources, where everyone contributes and benefits.

FIGURE 10 DISCRETIONARY FUNDING DISTRIBUTION BY TAKIWĀ

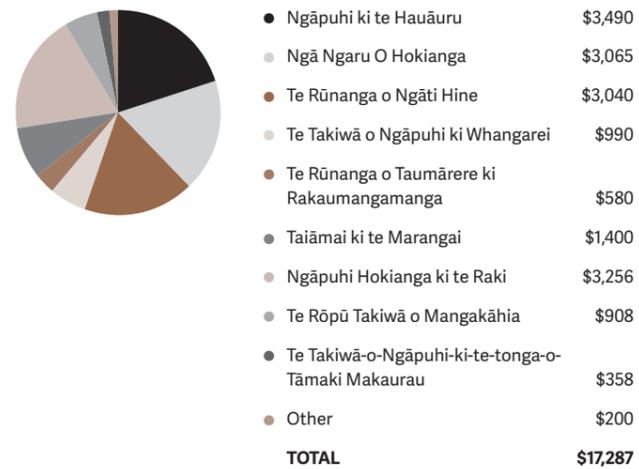


FIGURE 11 2014-2015 SPONSORSHIP FUND DISTRIBUTION



Assisting collectives to develop their own kaitiaki plans has enabled the development of frameworks and guidelines to build resource management strategies for their natural resources. This enables a starting point for engaging and establishing meaningful relationships with key stakeholders and communities to progress collaborative environmental outcomes.

Participating in complex resource management planning processes can be demanding on whānau and hapū. To support them, we provided both practical and technical assistance with cultural impact assessments, including identifying the effects that particular coastal and land use activities have on their natural resources. Maintaining advice, discussion and input into local, regional and national policy and planning reviews continue to be a priority.

Monitoring of resource consents has seen a rise in activities within the coastal marine area, including both water extractions and wastewater discharges. Freshwater and the future health and wellbeing of our waterways are an integral part of our Ngāpuhi whakapapa and our identity. Freshwater is now on the national agenda and we acknowledge the contribution of the Freshwater Iwi Leaders Group to address the rights and interests of mana whenua.

As a result of the freshwater reforms, the National Policy Statement for Freshwater Management has determined several requirements for regional councils to fulfill. Among others, it directs regional councils to avoid over allocation of water and inputs of contaminants by setting freshwater limits and objectives.

The Mangere Catchment Group members, representing the interests of local hapū and iwi, farmers, industry, environmental, residents and local authorities, have worked hard together over the past two years to find ways to improve the quality and management of the Mangere River. Receiving the 2014 River Award as the most improved river in Northland is a tribute to local communities working collaboratively together to improve protection and management of freshwater resources.

**Mauriora ki runga, mauriora ki raro, mauriora ki a tātou katoa.**

**Tania Pene**  
Iwi Development Leader



*Ka puāwai a Ngāpuhi,  
ka puāwai a Aotearoa  
whānui.*

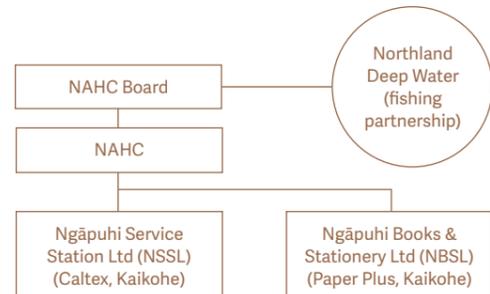
**Wane Wharerau**

NGĀPUHI KI WAITEMATĀ  
Trustee

Prosperity for Ngāpuhi is also  
prosperity for Aotearoa.

# NGĀPUHI ASSET HOLDING COMPANY LIMITED

## CHAIR'S REPORT



**Leigh Auton**  
Chair

*During the financial year the Board has benefited greatly from the diverse mix of knowledge, experiences, and skills shared amongst its five members.*

**Kia** ora tātou. On behalf of the Board of Directors, I am pleased to report on another very successful year (ended 30 June 2015) for Ngāpuhi Asset Holding Company Limited (NAHC). Our returns are at their highest levels with some divisional records being achieved. Our operating expenses have been carefully managed and reduced in many key areas. This result has been achieved whilst undertaking an extensive review of new business opportunities.

With the diversity of investment opportunities available, we continue to be very selective in “how” and “what” NAHC invests in. Throughout the year we have undertaken due diligence on a number of initiatives, and have made a new profitable investment with our fisheries partners, and we are continuing to evaluate several other opportunities. We will not rush into investment decisions without the proper due diligence. It is important every investment decision aligns with the strategy of the group and is undertaken for the betterment of Ngāpuhi.

The transactions we are exposed to are becoming increasingly sophisticated and larger in size and scale. This has reminded us that we need to ‘stay alert’ and ‘be ahead of the game’. It is particularly pleasing to have the Board and management team leading those conversations.

I also wish to acknowledge the wider work being undertaken with other asset holding companies (AHC) in Te Tai Tokerau, and by the Iwi chairs’ and chief executive (CE) forums. The concurrent release of the Tai Tokerau Northland Regional Growth Study from the Ministry of Business, Innovation and Enterprise and the Ministry of Primary Industries,

and “He Tangata, He Whenua, He Oranga” by the Iwi chairs and CE forums demonstrate the unified commitment to drive economic development and growth in Northland. We will continue to foster these important partnerships and lead conversations that provide opportunities for Ngāpuhi to enhance their investment and reputation.

The health and safety of our employees, customers and suppliers continues to be a high priority for our organisation and we are proud to be awarded ACC workplace safety accreditation across all our operational sites.

### DIRECTORSHIPS

During the financial year the Board has benefited greatly from the diverse mix of knowledge, experiences, and skills shared amongst its five members. There is a foundation of strong commercial acumen balanced with an openness and willingness to share, that has solidified the group to achieve the best possible results for Ngāpuhi.

The business has performed admirably throughout the year and there is no intention to rest on our laurels. As a leadership group we have engaged in strategic planning development, protocol sessions and hosted in-house investment seminars with the intention of confidently enabling the organisation through the Treaty settlement process and the preplexities surrounding those discussions.

Through robust discussion and careful planning, the landscape for future operations and priorities will become more evident. However, we remain in a position of strength and fortune, learning from the successes of other treaty settlements to help forge the best path forward for Ngāpuhi.

The Directors remained constant during the year with three independent Directors including Erena Kara, John Rae and myself and Te Rūnanga-Ā-Iwi O Ngāpuhi (the Rūnanga) represented by Raniera (Sonny) Tau and Wane Wharerau. We are also fortunate to have gained the services of Lorraine Toki as an alternate Director, who brings a wealth of experience.

At the end of the reporting period Mrs Kara stepped down from her role as independent Director, to take up a role with the Rūnanga. We are incredibly appreciative of her contribution to our Board and are pleased that the Group has been able to retain her valuable expertise.

We have engaged an independent executive search agency to find a replacement Director, and we are encouraged by the calibre of the candidates that are putting themselves forward.

## FISHERIES

2014/15 was a pivotal period for fisheries in New Zealand with the 11-year Iwi fisheries structure review being undertaken, and the Foreign Charter Vessel (FCV) legislation being passed into law. With our long-term partners we continued to lobby for changes to the FCV legislation that would benefit all Iwi, whilst preparing our operations for the eventual outcome. It was disappointing that we did not obtain the outcome that we advocated for however, following meetings with the necessary regulatory partners we believe there is a pathway for Ngāpuhi to continue to catch our deepwater annual catch entitlement (ACE).

The 11-year iwi fisheries structure review was conducted with Te Ohu Kai Moana (TOKM). After a significant amount of stakeholder engagement and involvement from NAHC and the Rūnanga a number of fundamental changes have resulted as to how Iwi fisheries structures are to be managed in the future. The almost unanimous outcomes reached by the mandated iwi organisations show that the AHCs' are becoming more proficient in managing the fisheries resources entrusted to them, and is an acknowledgement that a Māori industry body (e.g. TOKM) is still desired to ensure tikanga is maintained.

*NAHC continues to be the largest shareholder in AFL with 12.63%, and has one of the largest quota holdings.*

The pertinent results of the iwi fisheries structure review changes for NAHC are that we will have an increased involvement within Aotearoa Fisheries Limited (AFL), as the voting shares are scheduled to be distributed to AHCs. Additional shares in AFL will also be released in the same pro-rata fashion that they were originally settled, solidifying Ngāpuhi's position as the largest shareholder of AFL. And, the restrictive terms in which Maori ACE can be leased are to be relaxed out to 15 years, which should provide confidence for new capital investment within the fishing industry.

The outcomes are favourable. However, the benefits will not be obtained until after the necessary legislation is passed, which we anticipate occurring within the next financial year.

So in what was a year of expectant uncertainty for our fisheries returns, we are pleased to report that NAHC has out-performed budget, and AFL has provided a \$1.3m dividend for the year.

During the year we also expanded our fisheries investments in gaining the largest Iwi share in the Antons Seafoods quota acquisition tendered by TOKM. This collaboration has seen Ngāpuhi partner with AFL, Sealords and a number of other iwi in the profits generated from what is a significant quota parcel. At the time of reporting the return on this Ihu to Mai (profit share) arrangement is 10.84%, with fourth quarter returns still yet to be reported. This is an outstanding result and is the ideal platform to collaborate with our fisheries investments to generate mutually beneficial results.

NAHC continues to be the largest shareholder in AFL with 12.63%, and has one of the largest quota holdings. This illustrates how intricately bound Ngāpuhi is to the sustainability of our fisheries, and the responsible returns that can be generated.

## INVESTMENTS

Outside of fisheries we continue to own a sizeable investment portfolio and several commercial properties. The commercial properties are leased to a mix of related entities and third parties. We have seen a change to some of the leases during the period. However, all properties have continued to be fully occupied and the new lease terms negotiated have all been on equivalent or more favourable terms.

For financial reporting purposes we are required to revalue our commercial building investment annually. This year in a flat market we have seen a devaluation in the holding value of the John Butler Centre (JBC) impacting our profitability by \$400k. NAHC has exposure within the JBC through three sizeable units that are currently leased to Top Energy. It is encouraging that Top Energy has extended the lease term for the latest agreement due for expiry, and that other vacant tenancies in the building have recently been filled. Our view is that the devaluation of this investment will only be temporary, and we are already seeing the restoration of values within the market.

NAHC continues to occupy and lease our own premises at Kowhai Court in Kaikohe, which is utilised for the retail operations of Ngāpuhi Books and Stationery Limited (Paper Plus Kaikohe) and Ngāpuhi Service Station Limited (Caltex Kaikohe).

NAHC had \$3m of funds under management invested with the Bank of New Zealand (BNZ). During the year we added a further \$4m with the Rūnanga transferring across their cash portfolio for NAHC to invest. This transfer has mitigated the entities duplicating their cash holding and will enable the funds to be invested more strategically. During the upcoming year we will be undertaking a process to identify the appropriate investments to actively grow this portfolio, and create additional value that should out perform inflation and keep up with the growth of Ngāpuhi members.

Although the funds performed within expectation we believe that a better result can be achieved in the long term, upon reassessing the investment mix and classes. We are pleased with our relationship with the BNZ, and the funds to date have been invested in accordance with the mandate that we have provided them. However, we are undertaking to review the scope within that mandate.

*We are now beginning to see the benefits of strategically positioning ourselves towards best practice in terms of governance and internal capabilities.*

## ADMINISTRATION

The administration of NAHC business has been consistent with a team of four charged with managing the breadth of assets and investments that has been entrusted to NAHC. After an impressive performance Paul Knight has been given the position of Chief Executive Officer of NAHC to reflect the work that he and his team are undertaking.

Administrative expenses have reduced for a second year, and upon completing a comprehensive health and safety programme the group received ACC workplace safety accreditation. As an entity we have continued our commitment to invest in and develop our people within NAHC, and we made further investments in accountancy and leadership during the year.

We are now beginning to see the benefits of strategically positioning ourselves towards best practice in terms of governance and internal capabilities. The openness in which the NAHC Board and the Rūnanga can work alongside NAHC management is indicative of the healthy relationship that exists.

## BUSINESS UNITS

Ngāpuhi Service Station Ltd (NSSL) produced another record year with 64% growth over and above the prior year. The Kowhai Court precinct in Kaikohe that includes NSSL, and Ngāpuhi Books and Stationery Ltd (NBSL) is now confidently trading profitably, and the businesses including our tenanted café, are leveraging off the increased customer numbers, and a professional entrance for the town.

NBSL's performance has improved 50% from last year on a comparative basis. The offer within the store has been refreshed and non-profitable services such as the cartridge refill business have been removed. NBSL has seen growth in a number of categories and continues to be monitored as the business is trending in the right direction. This is not an easy process and I acknowledge the staff who are making the necessary adjustments.

Kowhai Court is a strategic investment for Ngāpuhi in Kaikohe that employs 15 staff in our Ngāpuhi owned retail sites alone, and contributes more than \$440k in wages into the local economy. The precinct will continue to trade profitably within Kaikohe and create many employment and business opportunities for the community. Again, I encourage you to support these businesses as the profits are always reinvested or returned for the advancement of Ngāpuhi.

## DISTRIBUTIONS

NAHC has given a commitment to continue to pay a transparent dividend to the Rūnanga to provide the Rūnanga with certainty regarding its funding obligations. A dividend of NZ\$1.95m was paid again this year, and the Board is targeting to increase this amount for the upcoming year.

## OUTLOOK

The outlook for NAHC and Ngāpuhi is very positive. We have embraced last year's statement that "It is how we position ourselves going forward that will ultimately determine the future success of NAHC".

The business units have all made strides forward, which is giving us confidence that we can increase next year's dividend payment. We are developing best practice and processes at a governance level, and management is being supported into entering the transactions that will strategically advantage Ngāpuhi in the long term. This is often partnering or entering into joint ventures as an entry point so that we can develop our competencies in areas that we see Ngāpuhi investing and occupying in the future. We learn from those who have gone before us to create a pathway upon which Ngāpuhi can grow.

As a Board we are committed to working with the Rūnanga and all our partners in sharing in this exemplary journey.

## MANAGEMENT AND STAFF

In a year when a number of divisions have returned record profits, the Board would again like to acknowledge the hard work and commitment shown by all staff and their contribution to another successful year.

### Ngā mihi nui

**Leigh Auton**  
Chair



#### GLOSSARY OF TERMS:

**NAHC** – Ngāpuhi Asset Holding Company

**TOKM** – Te Ohu Kaimoana

**NBSL** – Ngāpuhi Books and Stationery Ltd

**NSSL** – Ngāpuhi Service Station Ltd

**BNZ** – Bank of New Zealand

**FCV** – Foreign Charter Vessel

**ACE** – Annual Catch Entitlement

**AHC** – Asset Holding Company

**ACC** – Accident Compensation Corporation

**AFL** – Aotearoa Fisheries Ltd

*ke e meatia nei e  
mā te maramatanga  
o Ihoa o ngā mano  
tātou e ārahi ki ngā  
huanga ā mua.*

*Mā te maramatanga  
o Ihoa o ngā mano  
tātou e ārahi ki ngā  
huanga ā mua.*

**Ngawai Tuson**

NGĀPUHI HOKIANGA KI TE RAKI  
Trustee

May God's enlightenment guide  
Ngāpuhi to a prosperous and  
bright future.

# Register of Interests

NAME	NAHC POSITION	ENTITY	ENTITY POSITION
<b>Mr Leigh Auton</b>	Chair	Auton & Associates Limited	Director
		Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverages Limited	Director
		Emerge Aotearoa Trust	Trustee
		Emerge Aotearoa Limited	Director
		Emerge Aotearoa Housing Trust	Trustee
		More Than A Roof NZ	Trustee
		Northland Deepwater GP Limited	Chair
		Auckland Philharmonia Orchestra	Trustee
		Papakura Kotuitui Trust	Inaugural Chair
Local Government Commission	Member		
<b>Mr Raniera T Tau</b>	Director	Te Rūnanga-Ā-Iwi O Ngāpuhi	Chair
		Te Ohu Kaimoana	Deputy Chair
		Omapere Taraire E Rangihamama	Chair
		X3A Ahu Whenua Trust	Director
		Kotuku Holdings	Director
		Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverage Limited	Director
		Tūhoronuku IMA	Trustee

NAME	NAHC POSITION	ENTITY	ENTITY POSITION
<b>Mr Wane Wharerau</b>	Director	Te Rūnanga-Ā-Iwi O Ngāpuhi	Trustee
		Ngāpuhi ki Waitemata Charitable Trust	Trustee
		Guardians of the Sea Charitable Trust	Trustee
		Te Waihono A Kupe Collective	Representative
		Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverage Limited	Director
		Northland Deepwater GP Limited	Director
		Hokianga Accord	Chair
		NDW LFR Limited	Director
<b>Mr John Rae</b>	Director	The Lines Company Limited	Director
		Tepu Limited	Chairman
		Eastland Group Limited	Director
		Smart Environment Limited	Chairman
		National Infrastructure Advisory Board	Founding Member
		New Zealand Council for Infrastructure Development	Chairman
		FJ Hawkes & Co Limited	Managing Director & Shareholder
		Playtime Holdings Limited	Director & Shareholder
		Kingyo Foods Limited	Director & Shareholder
		Gobble Limited	Director & Shareholder
		Taku Honey Limited	Director & Shareholder
		Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverage Limited	Director
Cavalier Corporation Limited	Director		
<b>Mrs Lorraine Toki</b>	Alternate Director	Tūhoronuku IMA	Project Manager
		Iwi Chairs – Whānau Ora	Technical Advisor
		Te Rūnanga-Ā-Iwi O Ngāpuhi	Ngati Hine Committee
		Tai Tokerau Māori Trust Board	Trustee
		Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverage Limited	Director
<b>Mr Jason Witehira</b>	Director	Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverage Limited	Director
		JP & KA Witehira 2010 Limited trading as New World Victoria Park	Director/Owner
		New World North Island Committee	Chairman
		New Zealand Food Innovation Auckland Limited	Director

*9 Ko matou ko nga tino Rangatira Apa n  
te runanga ki Whitunga a te  
te wakarite ture. Kia tike te wakarite*

“Kia tū tika ai te whare tapu  
o Ngāpuhi, hei oranga  
wairua, hei oranga tangata,  
hei oranga tonutanga mō  
Ngāpuhi.

### Brian Joyce

TE TAKIWĀ-O-NGĀPUHI-KI-TE-TONGA-  
O-TĀMAKI MAKĀURAU

Trustee

May the sacred house of Ngāpuhi  
stand strong, and provide us with  
the physical and spiritual strength  
to move forward together.



# Schedule: Reporting Requirements

## Māori Fisheries Act 2004

Kaupapa 7 of Schedule 7 to the Māori Fisheries Act 2004 (MFA) requires the Rūnanga to be accountable for its performance to all members of the iwi. As a result, the Rūnanga must report annually to its members as follows:

OBLIGATION	COMPLIANCE	COMMENT
A Mandated Iwi Organisation (MIO) must hold an annual general meeting for its members providing an opportunity for those members to consider:	Rūnanga	AGM in October 2015.
<b>Annual report for the previous financial year reporting against objectives set out in the annual plan and includes:</b>		
1. Steps taken by MIO to increase number of registered members.	Rūnanga	See Chief Executive's report.
2. Comparison of performance against objectives in annual plan, including changes in shareholder/member value and dividend performance or profit distribution.	Rūnanga	See Chair's report and consolidated statements.
3. Annual audited financial report prepared in accordance with GAAP and accounting separately for settlement cash assets.	Rūnanga	See Audited Financial Statements.
4. Report on sales and exchanges of settlement quota.		
a. Quantity of settlement quota held by the MIO's asset holding company.	Rūnanga/NAHC	456,291,128 quota shares.
b. Value of settlement quota sold or exchanged.	Rūnanga/NAHC	Nil
c. Identity of purchaser or other party to the exchange.	Rūnanga/NAHC	N/A
d. Any transaction with settlement quota that has resulted in a registered interest by way of caveat or mortgage being placed over the quota.	Rūnanga/NAHC	Nil
e. Settlement quota interests that have been registered against the quota shares of the MIO.	Rūnanga/NAHC	Nil
f. The value of income shares sold, exchanged, valued or acquired.	Rūnanga/NAHC	No Income shares were sold or exchanged during the year. The board retained the current value of \$390.06 per share.

OBLIGATION	COMPLIANCE	COMMENT
1. Report on the interactions of the MIO in fisheries matters:		
a. With other entities within the iwi.	Rūnanga/NAHC	A number of ACE parcel transactions with local Iwi members.
b. With other MIOs.	Rūnanga	We continue to facilitate productive conversations with other MIOs to best maximize returns from our fisheries assets.
c. With Te Ohu Kai Moana Trustee Limited.	Rūnanga/NAHC	On the 1st of October 2014 NAHC purchased 30,097,031 quota shares from Charisma Developments Ltd. The ACE derived from these shares has been leased to AFL under an Ihu Tō Mai agreement for a period of 5 years. Also participated in and voted on the 11 year fisheries structure review.
d. Any changes under section 18 of the MFA to the constitutional documents of the MIO, or its asset holding companies or any subsidiaries of the asset holding companies.	Rūnanga/NAHC	Nil
<b>An annual plan for the next financial year which includes:</b>		
1. The objectives of the annual plan.	Rūnanga	NAHC has responded to all requests from the Rūnanga.
2. The policy of the MIO in respect of sales and exchanges of settlement quota.	Rūnanga	No sales or exchanges anticipated.
3. Any changes in that policy from the policy for the previous year.	Rūnanga	Nil
4. Any proposal to change the constitutional documents of any fishing company owned by the MIO.	Rūnanga/NAHC	Nil
<b>In relation to every asset holding company or subsidiary of an asset holding company that received settlement assets:</b>		
1. An annual report on:		
a. The performance of that asset holding company or any of its subsidiaries.	Rūnanga/NAHC	See NAHC Chair's report and consolidated financial statements.
b. The investment of money of that asset holding company or any of its subsidiaries.	Rūnanga/NAHC	See NAHC Chair's report and consolidated financial statements.
c. The matters set out in paragraph (b) of Kaupapa 2.		
2. Any proposal to change the constitutional documents of the asset holding company or any of its subsidiaries.	Rūnanga/NAHC	Nil

OBLIGATION	COMPLIANCE	COMMENT
<b>Every MIO must exercise strategic governance over the process to examine and approve annual plans that set out:</b>		
1. The key strategies for the use and development of iwi fisheries assets.	Rūnanga/NAHC	Encompassed within the budgets and operating plans of NAHC and NDWLP.
2. The expected financial return on the assets.	Rūnanga/NAHC	Annual budgets approved by NAHC Board of directors and Rūnanga.
3. Any programme to:		
a. Manage the sale of annual catch entitlements derived from settlement quota held by asset holding companies or their subsidiaries.	Rūnanga/NAHC	NAHC has the direct responsibility for all ACE transactions on an ongoing basis. Deepwater ACE is utilised by the charter operated by Northland Deepwater Limited Partnership in which Ngāpuhi have 50% ownership. Any ACE not required for the charter is tendered on the open market, as is inshore ACE, after first offering to Iwi. The additional deepwater quota purchased from Charisma Developments has been leased as part of an Ihu Tō Mai arrangement with Sealord Group for a period of 5 years.
b. Reorganise the settlement quota held by asset holding companies or their subsidiaries, as by buying and selling settlement quota in accordance with the MFA.	Rūnanga/NAHC	Governed by legislative and constitutional constraints.



*Mā te hakakotahi, ka tū kaha a Ngāpuhi.*

*Helene Leaf*

NGĀ NGARU O HOKIANGA  
Trustee

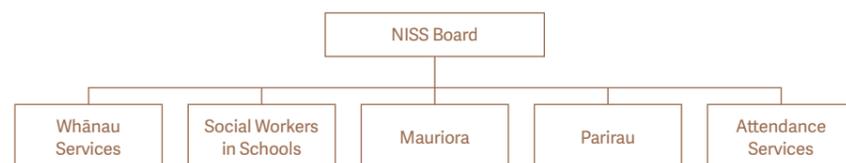
A united Ngāpuhi is a strong and resolute Ngāpuhi.

# NGĀPUHI IWI SOCIAL SERVICES

## CHAIR'S REPORT

Ka mimiti te puna i Taumārere  
 Ka totō te puna i Hokianga  
 Ka totō te puna i Taumārere  
 Ka mimiti te puna i Hokianga

When the fountain of Taumārere is empty  
 The fountain of Hokianga is full  
 When the fountain of Taumārere is full  
 The fountain of Hokianga is empty



**Carol Dodd**  
 Chair

*Their vision, mission and values energise how they support and engage whānau to help them overcome obstacles, challenges and barriers to leading happy, healthy lives.*

**This** Ngāpuhi kōrero is a beautiful expression of the diverse relationships and responsibilities within te rohe o Ngāpuhi and the support that Ngāpuhi

Iwi Social Services (NISS) provides to hapū and whānau in times of need.

Their vision, mission and values energise how they support and engage whānau to help them overcome obstacles, challenges and barriers to leading happy, healthy lives.

### THE FIVE STRATEGIC GOALS OF NISS ARE:

1. *Self Managing Whānau*
2. *Collaborative Integration*
3. *Innovative Service Delivery*
4. *Sustainable Growth*
5. *Quality and Excellence.*

NISS continues to work diligently to deliver on these goals, by building important relationships and working collaboratively with other service providers to deliver excellent health, education and social services that achieve positive outcomes for whānau who live within the boundaries of Te Whare Tapu o Ngāpuhi, whether or not they whakapapa to Ngāpuhi.

### SELF-MANAGING WHĀNAU

The theme for this year's annual report 'He Wakaputanga', challenges NISS to continue to improve the ways they work alongside whānau to support them to develop, manage and achieve their own goals, and eliminate the barriers to achieving them. This requires staff to work patiently and respectfully with whānau – by facilitating protocols and processes that enable whānau to control and achieve their own dreams and aspirations. Despite challenges and reluctance from many whānau, engaging with them and the wider community is important and has improved over time. NISS is fortunate to have such skilled and committed staff.

Ten NISS staff attended training in "Motivational Interviewing" with colleagues from Child, Youth and Family (CYF) and representatives from other non-government organisations. These techniques have equipped staff with other useful ways of understanding the challenges and problems facing whānau so that they can continue to support them.

*"The most obvious advantage of interviewing a child is that the child is the expert (the only expert) on his [her] feelings, perceptions and thoughts. Thus, if knowing the child's point of view is important, the interview is unsurpassed as a technique for obtaining information. If an adult wants to know what or how the child is feeling, or thinking, the adults must ask the child." (Hughes, 1988, p. 91)*

The success of this training allows NISS to extend the opportunity to other current and new staff.

COLLABORATIVE INTEGRATION

NISS continues to work with other social service organisations, drawing on strengths to collaborate on important discussions and activities. There has been significant internal collaboration between front-line social workers and Parirau – Youth Service mentors to provide one-to-one mentoring for tamariki within whānau groupings. They continue to look at ways of improving their collaborative service and support protocols, particularly in terms of developing integrated assessments and plans across all NISS teams.

NISS's partnership with Otangarei Trust and Youth Horizons Trust, known as Te Pae Aronga Tai Tamariki (TPAT) has brought much needed, evidenced-based services into Te Tai Tokerau. Now that these services are well-established, they can be delivered and managed independently, without direct management support from NISS, but by Youth Horizons Trust, which manages similar services throughout the country. TPAT uses a Memorandum of Understanding to define its relationships, responsibilities, roles and functions.

Also under TPAT management, and based within the NISS office, is the Kaikohe Social Sector Trial. This initiative has been running since July 2013 and aims to improve collaboration across both government and non-government agencies to achieve better outcomes for taitamariki aged between 12 and 18 who live in Kaikohe. The desired outcomes continue to be:

- Reduce truancy
- Reduce offending by young people
- Reduce alcohol and other drug use
- Support collaboration, co-ordination and communication.

The 16 Social Sector trials operating throughout the country will be reviewed during the 2015-2016 financial year.

INNOVATIVE SERVICE DELIVERY

One of the tools used to help whānau with personal and whānau goal setting and planning is Planning Alternative Tomorrows with Hope (PATH). It is a graphic planning tool designed to help identify and outline what whānau want and need and how to go about achieving these goals. Due to its visual impact and simplicity, PATH has become a preferred planning tool for whānau, and with many NISS staff becoming expert PATH facilitators, they are in high demand to facilitate in whānau hui.

The entire whānau are included in the planning and decision-making process. They are the shapers, the movers and shakers, the leaders of their transformation, the creators of their future. Building strong trusted relationships and oranga/well-being are strong drivers for their plans to empower and shape their own future.

Over the last two years:

60	WHĀNAU PLANS INITIATED
10	STILL ACTIVE
11	ALREADY SELF-MANAGING
39	COMPLETED
601	INDIVIDUALS INVOLVED IN PATH PLANNING

'A picture paints a thousand words'



*It's amazing how the PATH has motivated me and my whānau to change.*

Most whānau prefer to develop and manage their own plans, with many happy to share progress and feedback relating to the achievement of their goals. It is therefore pleasing to receive positive comments from whānau as shown below:

*"It's amazing how the PATH has motivated me and my whānau to change" (Dad)*

*"If it were not for NISS we would not be where we are today" (Whānau)*

*"This is a very good plan – it is the first time we have seen a plan like this" (Parole Board Judge)*

*"We can see at a glance what has been achieved in such a short space of time ... what a smart idea" (Parole Board Panelist)*

*"The whānau planning process has definitely brought our whānau closer together" (Whānau)*

*"Through the PATH plan you make us realise and own the effects of our offending... take responsibility for our action, recognise what we need to do to make positive changes... do what we say we'll do ... remain focused on a non-offending future" (Northland Regional Correctional Facility resident)*

*"I couldn't imagine our achievements ... it seemed like our goals were too high but once we got started there was no stopping ... I needed my kids to witness the change" (Mum)*

## SUSTAINABLE GROWTH

NISS concentrated on the implementation of *He Hakaahuatanga*, a set of modules designed by our Whānau Ora Collective to raise levels of cultural competence across its work-force.

Ninety-eight percent of NISS staff successfully completed He Hakaahuatanga Modules One and Two. As a result staff have reported increased understanding of the Whānau Ora values and increased confidence in applying the learnings. Many staff are now able to recite their pepeha, opening and closing karakia, karakia for kai, himene and waiata. Each of NISS's five teams takes turns at leading the appropriate protocols at staff hui, including whakatau when new staff join NISS. I am pleased with the growth of our staff in these areas both in terms of personal development and to enhance the relationships and services provided to whānau.

## QUALITY AND EXCELLENCE

### Supervision

NISS operates and provides services through five specialist teams, each with its own Team Leader/ Supervisor. The NISS Senior Leadership Team consists of Team Leaders, an Operations Manager and the General Manager, who meet weekly to discuss operational issues, review practice and policies, plan and enhance collaboration across teams.

*"An agreed supervision relationship by Māori for Māori with the purpose of enabling the supervisee to achieve safe and accountable professional practice, cultural development and self-care according to the philosophy, principles and practices derived from a Māori worldview."*  
(Eruera, 2005: 64)

NISS supports kaiawhina with structured relationships so that regular clinical supervision is provided. Supervision is a process where a supervisor enables, guides and facilitates the social worker in meeting certain organisational, professional and personal objectives. These objectives include competency, accountable practice, continuing professional development, education and personal support (ANZASW, 1998).

*"The supervisor is a person with sufficient self-awareness; interpersonal competence and the ability to understand the working world of the other in order to be able to help the person both grow as a person and a practitioner."*  
(Te Korowai Aroha, 1998).

## MEASURING OUTCOMES

An outcomes framework has been implemented using Results Based Accountability (RBA). This framework provides indicative levels of improvement in the lives of children and their whānau and is a useful tool to ensure NISS relationships, support and services are effective. NISS staff received training in how to apply the RBA, systematically gathering information to help inform and measure:

- How much they did/what interventions and support was provided?
- How well it was delivered and received?
- Whether anyone is better off/ what positive outcomes were achieved or not achieved?

Client Directed, Outcomes Informed (CDOI) is another tool used to evidence outcomes for whānau that assists NISS to review and enhance practice and provide improved evidence of outcomes. A refresher training workshop is planned to help new staff become confident users of this tool. It is pleasing to receive stories from whānau about how NISS's hard-working staff and innovative approaches continue to help achieve positive outcomes.

## NISS SERVICES

### Parirau – Youth Services

Youth mentors (tuakana) come highly recommended by their communities, their marae and peers. They are confident young leaders and enablers who are able to engage and quickly build positive, trust-based relationships with tai tamariki. Mentors recently completed non-violent crisis intervention, anger management, and assessment and planning training and a second round of youth mentoring training has been provided by the Foundation for Youth Development.

In the year ending 30 June 2015:

- 156 tamariki attended 23 marae-based programmes
- Three to five hours of mentoring per week was provided for 68 young people with low level offending
- 25 hours of mentoring per week was provided for 12 tamariki on bail while awaiting sentencing
- 30 hours of mentoring per week was provided for 9 tamariki sentenced to "Supervision with Activity" in the Kaikohe Youth Court.

Tuakana are skilled to provide one-to-one mentoring with tamariki and whānau and also facilitate marae-based programmes designed to help build youth confidence and leadership.

### Attendance Services

The Attendance Team supports schools to manage persistent, unjustified absence and locate students who have been absent from school for more than 20 consecutive days without a justified reason. A Team Leader and Attendance Advisors (7 FTEs) provide services for 156 schools across the Te Tai Tokerau region. I am pleased to report that all contracted KPIs have been achieved, in many cases exceeded, and our intervention and support continues to improve student enrolments into schools.

*A grandmother and her three mokopuna were referred to NISS's in-home mentoring service. A fourth mokopuna had been taken into CYF care at the beginning of the year. The grandmother's two daughters, who are the mothers of the mokopuna, had chronic methamphetamine issues and had been unable to provide adequate care for their children. The grandmother had therefore become the primary caregiver. Her house had broken windows as a result of gang members attempting to recover money to pay for the daughters' drug habits. It was a mess and the clutter both inside and outside her home posed a real health and safety risk for the whānau. The grandmother also had an extensive mental health history, high medication intake and diabetes. These conditions had left her depressed and lacking in energy. She was doing her best under the circumstances but did not know how to go about changing her situation. Due to the complex needs of the whānau, several agencies had become involved and were considering a notification to CYF to have the children removed from the home.*

*The NISS mentor proposed an innovative initiative for a "DIY-home makeover". She mobilised support for the whānau resulting in kaimahi from NISS, and others from within the community, volunteering to participate in the DIY home makeover. This team of champions cleaned the entire inside of the home from top to bottom. Outside, trees were pruned, gardens weeded, lawns mowed and a large skip full of rubbish was dumped.*

*This low cost innovative initiative was a "kick start" for the whānau. The simple makeover encouraged other small changes, such as healthier kai options, increased exercise and generally a series of more positive lifestyle choices. The daughters became more open to seeking help with their addictions and started being more supportive of their mother caring for their children. The grandmother developed a plan for her depression, diabetes and medications with help from kaimahi. These gradual changes have been described by the whānau as life changing and as the grandmother says "...I feel like I have a new lease on life".*

### Mauriora

NISS has an ACC-accredited counsellor, supported by a kaiawhina, who work intensively with whānau at risk of having their tamariki moved into CYF care.

The counsellor works to build the whānau's resilience, confidence, capacity and capability to nurture their children and create an abuse and violence-free home environment.

The Incredible Years (IY) Parenting Programme also supports the parents of young children to develop their competence and confidence in being confident and capable parents. Having a male IY Group Leader has been especially beneficial in attracting fathers into the IY courses. Over the past year:

- 37 whānau affected by family violence and/or sexual abuse received counselling
- 15 whānau whose children were at risk of being taken into care by CYF, were supported to establish structured routines to keep their children free from abuse and neglect.

### Youth Workers in Secondary Schools (YWiSS)

YWiSS was introduced in November 2014 into Bay of Islands and Northland Colleges and provides each college with a full-time, youth social worker. YWiSS is similar to that of Social Workers in Schools (SWiS), but primarily works with adolescence who are transitioning to adulthood and independence. Over the past 12 months:

- YWiSS workers received over 90 referrals over the seven months since the service was started
- There have been trends of identified growing numbers of tai tamariki struggling to positively communicate with their parents and other adults, causing anxiety and frustration for all involved. In response, YWiSS designed a programme to enhance communication skills and greater clarity of understanding called "Te Hononga – Strengthening Connections". This programme was designed for students and parents, and was delivered by two expert facilitators. Overall feedback has been very positive, including teachers who have commented on the positive changes in behavior they have noticed, and parents and students saying that the programme has provided them with useful skills and tools.

- YWiSS has enabled several senior students to attend youth mentoring training, with one of the key outcomes being that they can lead the implementation of a tuakana / teina programme into their respective colleges.

### Social Workers in Schools (SWiS)

The SWiS team provides specialist social work services for tai tamariki and whānau within low decile primary and composite schools located between Whangarei and Hokianga. The level of engagement has been considerably high, with the team working with 285 children and their whānau across 30 different schools, and 308 tamariki participating in more than 30 group programmes.

### Whānau

This team provides general social work support for whānau using a combination of western and tikanga-based models of engagement and practice. The most experienced PATH facilitators are also within this team, who over the past year helped more than 150 whānau receive social work advice and support.

### Care

A major focus over the past year has been the planning for a Ngāpuhi Care Service in Auckland, to support almost 200 Ngāpuhi mokopuna who are currently in CYF care. NISS are pleased that more than half of these mokopuna are placed with extended whānau, however, of concern, there are many others who are placed within non-kin foster arrangements.

NISS has adopted the aspirational goal that:

*"No Ngāpuhi mokopuna should leave statutory care, without knowing who they are and where they belong."*

*NISS is fortunate to have strong leadership within our Board of four directors, that include the Chair, CEO and a trustee from Te Rūnanga-Ā-Iwi O Ngāpuhi and our beloved Kaumatua who has several years' experience in the social services sector.*

To align our efforts in achieving this goal, NISS is actively recruiting Ngāpuhi care-givers in Auckland, where CYF is unable to find whānau willing or able to do this. As part of this service and support for our vulnerable mokopuna, NISS will bring tamariki to marae-based wānanga within Te Whare Tapu o Ngāpuhi during school holidays. While in Te Tai Tokerau, NISS will also endeavour to reconnect these tamariki with their extended whānau, hapū and marae and provide them with the knowledge and relationships to identify and celebrate their Ngāpuhitanga.

NISS is fortunate to have strong leadership within our Board of four directors, that include the Chair, CEO and a trustee from from Te Rūnanga-Ā-Iwi O Ngāpuhi and our beloved Kaumatua who has several years' experience in the social services sector. As Board Chair, I provide regular reports on behalf of the NISS Board to the Rūnanga Board. The Rūnanga also provides NISS with human resources, finance, information technology, communications and office administration support.

The past 12 months have challenged NISS to ensure our engagement, relationships and support services reach those in need and I would like to acknowledge the resilience and hard work of NISS staff who make a measurable difference in improving the health and wellbeing of whānau. Thank you.

I leave you with the inspirational words of Tā Himi Henare, which underpins the vision, mission, values and strategic goals for NISS and the leadership and support they provide to our vulnerable communities.

***Kua tāwhiti ke tō haerenga mai, kia kore e haere tonu.***

***He tino nui rawa ōu mahi, kia kore e mahi nui tonu.***

*You have come too far, to not go further.*

*You have done too much, to not do more.*

**Tā Himi Henare 1989**

**Mauri Tū, Mauri Ora, Mauri Whānau**

**Carol Dodd**  
Chair



*4 Ka mea matou kei a Tutu-tu-ka he  
tena o tena o ito matou he aputa  
ngarane kei ake atu i toa aro  
ka kei te kara mo mo a mo te*

☪ *Tamatāne ki te hauāuru,  
tamawahine ki te marangai,  
hakarongo ki ngā tai kōrero,  
hei oranga mō Ngāpuhi ake.*

### *Lorraine Young*

TE RŪNANGA O TAUMARERE KI  
RAKAUMANGAMANGA  
*Trustee*

Listen to the male tide in the  
west and the female tide in the  
east, where you will hear the  
words of our ancestors that will  
guide us forward into the future.



# TE RŌPU KAUMĀTUA KUIA O TE WHARE TAPU O NGĀPUHI

## CO-CHAIR'S REPORT

Kia tū tika ai te whare tapu o Ngāpuhi.

May the sacred house of Ngāpuhi stand strong.

Te Rōpu Kaumātua Kuia o Te Whare Tapu o Ngāpuhi includes the following representatives:

<b>Co-Chairs:</b>	Reverend Kuini Matene Steve Morunga
<b>Secretary:</b>	Lavinia Wynyard
<b>Members:</b>	Winnie Leach Carol Dodd Arvind Solomon Nau Epiha Wiremu Wiremu



Reverend Kuini Matene

*I am* pleased to present this first report on behalf of Te Rōpu Kaumātua Kuia o Te Whare Tapu o Ngāpuhi (the Rōpu).

As a governance group mandated through the trust deed of Te Rūnanga-Ā-Iwi O Ngāpuhi (the Rūnanga), our primary role is to maintain the mana of Ngāpuhi by ensuring trustees meet their cultural and spiritual obligations to Te Whare Tapu o Ngāpuhi.

Nominated kaumātua and kuia attend Rūnanga Board meetings every six weeks, providing cultural guidance to trustees and reporting back matters of importance to Kaumātua Kuia.

We also provide support, advise and guide Tūhoronuku Independent Mandated Authority as needed, as we move towards settlement of Ngāpuhi's treaty claim.

Over the year, we held a series of wānanga on marae, conducting kōrero on issues that seriously impact on whānau, hapū and iwi – such as youth suicide, cremation and organ donor/donation. At one particular wānanga, we were fortunate to have a presentation by coroner Brandt Shortland and his staff, a wānanga at which Naida Glavish was also present. This kōrero will be taken back to whānau and hapū for further discussion.

On behalf of the Rūnanga and Ngāpuhi, we also attend significant events, such as Te Koroneihana of Kingi Tuheitia, ensuring Ngāpuhi tikanga are adhered to. Also, we advise, guide and direct the Board as they manage matters of importance for the growth and development of Ngāpuhi whānui.

The Rōpu attend monthly hui and waiata sessions with a wider group of Kaumātua and Kuia from throughout Te Whare Tapu o Ngāpuhi. Kōrero, and waiata are learnt and shared in preparation for activities and events that may require support from the Rūnanga and/or our Rōpu.

On behalf of the Rōpu I would like to acknowledge Shelley Naera-Tau for her support and co-ordination to the group, ensuring all arrangements are made so that Kaumatua Kuia are able to remain focussed on our role to maintain and promote Ngāpuhi tikanga.

I would also like to acknowledge all Kaumātua and Kuia for their support and dedication to maintaining and promoting Ngāpuhi traditions and protocols and for travelling and journeying far and wide, representing the Rūnanga and Ngāpuhi whānui. I also acknowledge those who are no longer with us, may they rest in peace in the comforts of our Lord saviour.

## CONCLUSION

The Rōpu is satisfied that over the past year trustees have met their cultural and spiritual obligations and that Ngāpuhi tikanga, whakatau, karakia and mihihihi have been observed and preserved in the daily operations of the Rūnanga.

Our representation at Board meetings and participation at many local, regional and national events and functions on behalf of Ngāpuhi enables us to be informed and engaged at the right times so that Ngāpuhi tikanga, protocols and customs are respected, listened to and heeded by all.

The past 12 months have been a challenging yet rewarding period for the Rūnanga and we look forward to the next 12 months, providing support, guidance and advice to ensure the future of Ngāpuhi is built upon the stories, traditions and protocols that make Ngāpuhi proud and unique.

**Mā te Atua tātou e manaaki e tiaki i ngā wā me ngā wāhi katoa.**

Reverend Kuini Matene



tōia Rangatiratanga  
ā e māi te mea  
o te kōwhiri o te



*Mike Kake*

TE TAKIWĀ O NGĀPUHI KI  
WHANGAREI

Trustee

## TE RŪNANGA-Ā-IWI O NGĀPUHI

SUMMARY OF CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015

Te Rūnanga-Ā-Iwi O Ngāpuhi

**Summary Consolidated Financial Statements**

FOR THE YEAR ENDED 30 JUNE 2015

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The following Summary Consolidated Financial Statements have been extracted from the audited Full Group Financial Statements dated 22nd September 2015. The Full Group Financial Statements were prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). The Group is a public benefit entity and has made an explicit statement of compliance with NZ IFRS as applicable for public benefit entities in the Full Consolidated Financial Statements. The Summary Consolidated Financial Statements cannot be expected to provide as complete an understanding as provided by the Full Consolidated Financial Statements. An unqualified audit opinion was issued on Full Consolidated Financial Statements.

The Summary Consolidated Financial Statements have been examined by the Group's auditor for consistency with the Full Consolidated Financial Statements and their unqualified audit report on the Summary Consolidated Financial Statements has been attached.

Further details about the Group's Financial Performance and Financial Position can be obtained from the Full Consolidated Financial Statements.

Each Tribal member is entitled to obtain upon request a copy of the Full Consolidated Financial Statements. Requests should be made to the Office of Te Rūnanga Ā Iwi O Ngāpuhi - Attention: Allen Wihongi.

The Rūnanga Representatives authorised the issue of the Full Consolidated Financial Statements on 22nd September 2015.

Te Rūnanga-Ā-Iwi O Ngāpuhi

**Statements of Comprehensive Income**

FOR THE YEAR ENDED 30 JUNE 2015

	Note	Consolidated Group		TRAION Parent Entity	
		2015 \$	2014 \$	2015 \$	2014 \$ Restated
Revenue	2	14,461,094	15,601,729	1,609,557	2,371,441
Other Income	2	1,835,257	699,952	2,737,755	2,547,595
<b>Total Income</b>		<b>16,296,351</b>	<b>16,301,681</b>	<b>4,347,312</b>	<b>4,919,036</b>
<b>Expenses</b>					
Employee remuneration	2	3,738,311	3,722,598	1,268,654	1,425,808
Finance costs - financial liabilities at amortised cost		5,985	6,527	-	760
Depreciation and amortisation	4	333,051	328,254	182,703	147,299
Other expenses	2	11,492,638	12,356,823	2,409,828	3,278,846
<b>Total expenses</b>		<b>15,569,985</b>	<b>16,414,202</b>	<b>3,861,185</b>	<b>4,852,713</b>
<b>Operating profit/(loss)</b>		<b>726,366</b>	<b>(112,521)</b>	<b>486,127</b>	<b>66,323</b>
Tūhoronuku Contribution	3	-	(524,507)	-	(524,507)
Tūhoronuku Part Reimbursement of Pre-mandate Costs	3	-	815,133	-	815,133
		<b>726,366</b>	<b>178,105</b>	<b>486,127</b>	<b>356,949</b>
Share of profit from equity accounted entities		149,196	140,791	77,648	123,857
<b>Net profit/(loss) for the year attributable to members</b>		<b>875,562</b>	<b>318,896</b>	<b>563,775</b>	<b>480,806</b>
<b>Other Comprehensive Income</b>					
Movement in property plant & equipment revaluation reserve		94,005	-	5,729	-
Movement in available for sale revaluation reserve		28,534	(73,777)	(23,436)	(67,751)
<b>Total comprehensive income attributable to members</b>		<b>998,101</b>	<b>245,119</b>	<b>546,068</b>	<b>413,055</b>

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## Te Rūnanga-Ā-Iwi O Ngāpuhi

## Statements of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2015

	Retained Earnings	Property, Plant & Equipment Revaluation Reserve	Available for Sale Revaluation Reserve	Intangible Asset Revaluation Reserve	Total Equity
	\$	\$	\$	\$	\$
<b>Consolidated</b>					
Opening balance 1 July 2013	17,345,165	110,121	7,500,316	25,038,871	49,994,473
Profit/(Loss) for the year	318,896	-	-	-	318,896
Other Comprehensive Income - devaluation	-	-	(73,777)	-	(73,777)
Total comprehensive income	318,896	-	(73,777)	-	245,119
Closing balance 30 June 2014	17,664,061	110,121	7,426,539	25,038,871	50,239,592
Profit/(Loss) for the year	875,562	-	-	-	875,562
Other Comprehensive Income - revaluation/(devaluation)	-	94,005	28,534	-	122,539
Other Comprehensive Income - reclassification	20,119,975	-	4,918,896	(25,038,871)	-
Total comprehensive income	20,995,537	94,005	4,947,430	(25,038,871)	998,101
Closing balance 30 June 2015	38,659,598	204,126	12,373,969	-	51,237,693
<b>Parent</b>					
Opening balance 1 July 2013	11,837,980	-	91,187	-	11,929,167
Profit/(Loss) for the year	480,806	-	-	-	480,806
Other Comprehensive Income - devaluation	-	-	(67,751)	-	(67,751)
Total comprehensive income	480,806	-	(67,751)	-	413,055
Closing balance 30 June 2014	12,318,786	-	23,436	-	12,342,222
Prior period adjustment refer note 8	66,069	-	-	-	66,069
Adjusted opening balance 1 July 2014	12,384,855	-	23,436	-	12,408,291
Profit/(Loss) for the year	563,775	-	-	-	563,775
Other Comprehensive Income - revaluation/(devaluation)	-	5,729	(23,436)	-	(17,707)
Total comprehensive income	563,775	5,729	(23,436)	-	546,068
Closing balance 30 June 2015	12,948,630	5,729	-	-	12,954,359

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The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements.

## Te Rūnanga-Ā-Iwi O Ngāpuhi

## Statements of Financial Position

AS AT 30 JUNE 2015

	Note	Consolidated Group		TRAION Parent Entity	
		2015	2014	2015	2014
		\$	\$	\$	\$
					Restated
<b>Current Assets</b>					
Cash and cash equivalents	5	8,908,326	6,490,801	2,214,891	3,780,452
Trade and other receivables	6	2,468,176	1,690,687	858,173	1,257,613
Prepayments		5,463	31,164	-	25,701
Inventories		328,430	327,179	50,531	31,764
Investments	7	156,472	2,747,235	-	1,245,789
Loans to subsidiaries		-	-	990,000	2,940,073
<b>Total current assets</b>		11,866,867	11,287,067	4,113,595	9,281,392
<b>Non current assets</b>					
Investments	7	13,739,327	13,862,462	-	1,256,385
Investment in subsidiaries		-	-	2,207,302	365,897
Investment in equity accounted entities	8	499,176	427,628	350	350
Loans to subsidiaries		-	-	6,168,896	1,160,000
Intangible assets	9	21,404,106	20,571,443	119,867	120,537
Investment property	10	1,605,000	1,990,000	-	-
Property, plant and equipment		3,900,302	3,779,424	1,363,600	1,237,216
<b>Total non-current assets</b>		41,147,911	40,630,957	9,860,015	4,140,385
<b>Total assets</b>		53,014,778	51,918,024	13,973,610	13,421,777
<b>Current liabilities</b>					
Trade and other payables		894,705	824,308	556,136	564,110
Income received in advance		565,907	515,499	327,658	297,532
Borrowings	11	17,939	-	17,939	-
Employee entitlements		267,192	323,727	101,074	151,844
<b>Total current liabilities</b>		1,745,743	1,663,534	1,002,807	1,013,486
<b>Non Current Liabilities</b>					
ETS credits	9	14,898	14,898	-	-
Borrowings	11	16,444	-	16,444	-
<b>Total non-current liabilities</b>		31,342	14,898	16,444	-
<b>Total Liabilities</b>		1,777,085	1,678,432	1,019,251	1,013,486
<b>Net assets</b>		51,237,693	50,239,592	12,954,359	12,408,291
<b>Equity</b>					
Property, plant & equipment revaluation reserve		204,126	110,121	5,729	-
Available for sale revaluation reserve		12,373,969	7,426,539	-	23,436
Intangible asset revaluation reserve		-	25,038,871	-	-
Retained earnings		38,659,598	17,664,061	12,948,630	12,384,855
<b>Total equity</b>		51,237,693	50,239,592	12,954,359	12,408,291

Authorised and signed on behalf of the Trustees

Chairperson

Trustee

22nd September 2015

22nd September 2015

BDO Northland Assurance

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements.

Te Rūnanga-Ā-Iwi O Ngāpuhi  
Cash Flow Statements

FOR THE YEAR ENDED 30 JUNE 2015

Note	Consolidated Group		TRAION Parent Entity	
	2015	2014	2015	2014
	\$	\$	\$	\$
				Restated
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash was provided from:				
Revenue	13,847,311	15,492,378	1,998,407	1,590,506
Interest income	1,742,346	413,718	372,094	437,801
Goods and Services Tax	189,442	-	114,750	-
Expenses reimbursed	-	2,184,993	-	2,184,993
Māori authority credits refunded	-	3,789,840	-	-
Dividends Received	7,937	-	-	-
Dividends Received from a Related Party	-	-	1,950,000	1,950,000
	15,787,036	21,880,929	4,435,251	6,163,300
Cash was applied to:				
Payments to Suppliers	(11,091,857)	(12,267,934)	(2,328,401)	(2,479,581)
Payments to Employees, Directors and Trustees	(3,909,829)	(3,688,899)	(1,319,424)	(1,412,334)
Interest Paid	(5,985)	(6,527)	-	(760)
Goods and Services Tax	-	(119,823)	-	(240,645)
	(15,007,671)	(16,083,183)	(3,647,825)	(4,133,320)
<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	12	779,365	5,797,746	787,426
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash was provided from:				
Sale of property, plant and equipment	95,652	6,957	95,652	6,957
Loan repaid by associate	77,070	123,857	77,070	-
Loan repaid by subsidiaries	-	-	-	1,024,956
Sale of investments	2,694,592	40,593	2,414,656	40,593
	2,867,314	171,407	2,587,378	1,072,506
Cash was applied to:				
Purchase of investments	-	(1,784,396)	-	(436,671)
Purchase of intangible assets	(839,204)	(121,041)	(5,871)	(121,041)
Loans to subsidiaries	-	-	(4,601,609)	-
Purchase of property, plant and equipment	(423,833)	(676,025)	(367,268)	(497,376)
	(1,263,037)	(2,581,462)	(4,974,748)	(1,055,088)
<b>NET CASH (OUTFLOW)/INFLOW FROM INVESTING ACTIVITIES</b>		1,604,277	(2,410,055)	(2,387,370)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Cash was provided from:				
Hire purchase	33,883	-	34,383	-
Cash was applied to:				
Loans	-	(514,120)	-	-
Hire purchase	-	-	-	(2,000)
	-	(514,120)	-	(2,000)
<b>NET CASH (OUTFLOW)/INFLOW FROM FINANCING ACTIVITIES</b>		33,883	(514,120)	34,383
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD</b>		2,417,525	2,873,571	(1,565,561)
Opening Balance of Cash and Cash Equivalents		6,490,801	3,617,230	3,780,452
<b>CLOSING BALANCE OF CASH AND CASH EQUIVALENTS</b>	5	8,908,326	6,490,801	2,214,891

BDO Northland  
Assurance

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements.

Te Rūnanga-Ā-Iwi O Ngāpuhi  
Notes to the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2015

1. Summary of Accounting Policies

Te Rūnanga Ā Iwi O Ngāpuhi (TRAION) is a Charitable Trust and a Mandated Iwi Organisation under section 13 of the Maori Fisheries Act 2004. The principal activities of the entity is the support and development of Ngāpuhi through the delivery of various services to Ngāpuhi and the prudent management of Ngāpuhi commercial assets for the benefit of Ngāpuhi.

The Group consolidated financial statements consist of the results of TRAION and its 100% subsidiaries Ngāpuhi Asset Holding Company Limited (NAHC), Ngāpuhi Iwi Social Services Limited (NISS), Ngāpuhi Service Station Limited (NSSL), Ngāpuhi Books and Stationery Limited (NBLS), Ngāpuhi Iwi Housing Development Limited (NIHDL), Ngāpuhi Food & Beverage Limited (NFBL) (together the "Group") and the Group's interest in the jointly controlled assets of Te Pae Aronga Taitamariki, and in the equity accounted entities Northland Deepwater Limited Partnership (NDW), NDW LFR Limited, Northland Deepwater JV Limited and Northland Deepwater GP Limited.

TRAION (inclusive of its subsidiaries and equity accounted entities) is a public benefit entity incorporated in New Zealand.

Basis of Preparation - Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with the New Zealand Equivalents to International Financial Reporting Standards ("NZ IFRS (PBE)") and other applicable financial reporting standards, as appropriate for public benefit entities.

The financial statements were authorised for issue by the trustees on the date the financial statements are executed. The entities' owners or others do not have the power to amend the financial statements after issue.

Basis of measurement

The financial statements have been prepared on the basis of historical cost, adjusted by the revaluation of certain assets where stated.

Functional and presentation currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency of TRAION and the presentation currency of the Group is New Zealand dollars.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

Specific Accounting Policies

(a) Financial Assets

The Group initially recognises loans and receivables on the date that they are originated. Available for sale financial assets are recognised initially on the trade date at which the Group becomes a party to the contractual provisions of the instrument.

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability.

Financial assets are initially measured at fair value plus directly attributable transaction costs except for those financial assets classified as fair value through profit or loss in which case the directly attributable transaction costs are recognised in the profit or loss. Subsequent measurement is described below.

Financial assets are classified into the following specified categories: 'available for sale' financial assets and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Available-for-sale financial assets

Available-for-sale financial assets are those non-derivative financial assets that are designated as available-for-sale or are not classified as loans and receivables, held-to-maturity investments or financial assets at fair value through profit or loss. Certain investments held by the Group are classified as being available-for-sale and are stated at fair value. The bonds held as part of the BNZ Investment Portfolio are recognised in this category. Fair value is determined in the manner described in note 7. Gains and losses arising from changes in fair value are recognised in other comprehensive income and directly in the available-for-sale revaluation reserve, until the investment is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously recognised in the available-for-sale revaluation reserve is included in profit or loss for the period. Shares held in unlisted companies are classified as being available for sale stated at cost as fair value can not be reliably measured. The Group's investment in Aoteroa Fisheries Limited (AFL) income shares, CSB shares and Paper Plus shares are recognised in this category. Dividends on available-for-sale equity instruments are recognised separately in the profit or loss when the Group's right to receive payments is established.

Loans and receivables

Trade receivables, loans and other receivables that have fixed or determined payments that are not quoted in an active market are classified as loans and receivables. Loans and receivables are measured at amortised cost using the effective interest method less any impairment. The Group's term deposits with an original maturity of greater than three months, trade receivables, loans and intercompany loans are recognised in this category. Loans and receivables of a short-term nature are not discounted.

BDO Northland  
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Te Rūnanga-Ā-Iwi O Ngāpuhi

**Notes to the Financial Statements**

FOR THE YEAR ENDED 30 JUNE 2015

**(b) Financial Liabilities**

The Group initially recognises debt securities issued and subordinated liabilities on the date that they originated. All other financial liabilities are recognised initially on the trade date, which is the date that the Group becomes a party to the contractual provisions of the instrument.

The Group derecognises a financial liability when its contractual obligations are discharged, cancelled or expire.

The Group classifies non-derivative financial liabilities into the other financial liabilities category. Such financial liabilities are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial liabilities are measured at amortised cost using the effective interest method.

Other financial liabilities comprise loans and borrowings, bank overdrafts, and trade and other payables.

Bank overdrafts that are repayable on demand and form an integral part of the Group's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

**Debt and equity instruments**

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangement. Debt is classified as current unless the Group has the unconditional right to defer settlement of the debt for at least 12 months after reporting date.

**Interest and dividends declared**

Interest and dividends are classified as expenses or as distributions of profit consistent with the statement of financial position classification of the related debt or equity instruments.

**Borrowings**

Borrowings are recorded initially at fair value, plus any directly attributable transaction costs. Subsequent to initial recognition, borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit or loss over the period of the borrowings using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the borrowings, or where appropriate, a shorter period, to the net carrying amount of the borrowings.

**Trade and Other Payables**

Trade and other payables are recognised when the Group becomes obliged to make future payments resulting from the purchase of goods and services. Trade and other payables are measured initially at fair value plus directly attributable transaction costs and subsequently at amortised cost using the effective interest method. Trade and other payables of a short-term nature are not discounted.

**(c) Intangible Assets****Fish Quota**

Fish quota has been recorded at fair value on recognition (Te Ohu Kaimoana allocation as part of the original Settlement) with additional quota acquisitions initially recorded at cost. Fish quota are treated as an asset with an indefinite life and are not amortised and are carried at cost less any impairment losses. Impairment losses are recognised whenever the carrying amount of the asset exceeds its recoverable amount. Fish quota is tested annually for impairment. The useful life is assessed annually to determine whether the indefinite life assessment continues to be supportable.

Quota shares are a property right that represents the quota owner's share of a fishery. These are tradeable rights and are issued perpetually and are a tool used to actively manage the fishery in a sustainable manner via the Annual Catch Entitlement process. As a result the quota shares are not amortised. Refer to note 9 for further information.

**ETS Units**

Intangible assets include carbon credits acquired by way of a Government grant and are initially recognised at fair value at the date of acquisition. Following initial recognition, these intangible assets are carried at cost less any accumulated impairment losses, and are considered to have an indefinite life.

Carbon credits are not consumed and are therefore not amortised. They are tested for impairment annually and whenever there is an indication that impairment exists. Refer to note 9 for further information.

**Computer Software**

Computer software is initially recognised at cost and as it has a finite useful life it is subsequently measured at costs less accumulated amortisation and accumulated impairment losses.

**(d) Investment Property**

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation. Investment property is measured at cost on initial recognition and subsequently at fair value with any change therein recognised in profit or loss.

Cost includes expenditure that is directly attributable to the acquisition of the investment property. The cost of self-constructed investment property includes the cost of materials and direct labour, any other costs directly attributable to bringing the investment property to a working condition for their intended use and capitalised borrowing costs.

Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in profit or loss. When an investment property that was previously classified as property, plant and equipment is sold, any related amount included in the revaluation reserve is transferred to retained earnings.

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Te Rūnanga-Ā-Iwi O Ngāpuhi

**Notes to the Financial Statements**

FOR THE YEAR ENDED 30 JUNE 2015

**(e) Property, plant and equipment**

All property, plant and equipment are recorded at cost less accumulated depreciation and impairment except for land and buildings, which are measured at fair value and revalued with sufficient frequency to ensure that the fair value of the revalued asset does not differ materially from its carrying amount less accumulated depreciation and impairment losses. Any revaluation surplus arising on the revaluation of an asset is transferred directly to the property, plant and equipment revaluation reserve as shown in the statement of financial position and reported in other comprehensive income.

A revaluation deficit in excess of the property, plant and equipment revaluation reserve balance for a class of asset is recognised in profit or loss in the period it arises. Revaluation surpluses which reverse previous revaluation deficits recognised in profit or loss are recognised in profit or loss.

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Group and the cost of the item can be measured reliably. In most instances, an item of property, plant and equipment is recognised at its transaction cost. This includes expenditure that is directly attributable to the acquisition of the items. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

**Disposals**

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the profit or loss. When revalued assets are sold, the amounts included in property, plant and equipment revaluation reserves in respect of those assets are transferred directly to retained earnings.

**Subsequent Costs**

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits associated with the expenditure will flow to the Group and the cost of the item can be measured reliably. Ongoing repairs and maintenance is expensed as incurred.

**Depreciation**

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Depreciation for plant and equipment is calculated on a diminishing value basis so as to write off the cost of each asset over its expected useful life to its estimated residual value. Depreciation for buildings is calculated on the revalued amount less its residual value on a straight line basis.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted as appropriate.

The expected useful lives of the various classes of property, plant and equipment used in the calculation of depreciation in the current and prior year are as follows:

• Buildings	50 years
• Plant and equipment	3 - 20 years
• Furniture and fittings	5 - 20 years
• Office equipment	3 - 15 years
• Motor vehicles	6 years

**(p) Taxation**

TRAION and its subsidiaries NISS and NAHC are registered with the Charities Commission and exempt from income tax. NSSL and NBSL obtained charitable status in the 2014 year and all active entities within the Group are now exempt from income tax.

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## Te Rūnanga-Ā-Iwi O Ngāpuhi

## Notes to the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2015

## 2. PROFIT FROM OPERATIONS

	Consolidated Group		TRAION Parent Entity	
	2015	2014	2015	2014
	\$	\$	\$	\$
<b>REVENUE:</b>				
Government contracts	3,796,473	3,897,389	910,387	1,323,630
Commercial trading operations revenue	10,167,373	10,907,598	53,793	46,334
Rental and lease income	-	-	120,849	111,718
Rental Income - Investment Properties	180,543	173,987	-	-
Management Fees	131,550	281,040	461,289	609,883
Sponsorship & Grants	-	139,000	7,000	159,000
Sundry Income	185,155	202,715	56,239	120,876
	<u>14,461,094</u>	<u>15,601,729</u>	<u>1,609,557</u>	<u>2,371,441</u>
<b>OTHER INCOME:</b>				
Interest income (Loans & Receivables)	1,527,638	214,549	488,454	262,964
Interest income (Available for Sale)	195,624	182,624	195,243	161,852
Dividend income (Available for Sale)	7,937	-	-	-
Dividend - Subsidiary	-	-	1,950,000	1,950,000
Donations	-	6,900	-	6,900
Government Grants	72,800	165,800	72,800	165,800
Revaluation of Investment Properties	-	130,000	-	-
Gain on sale of Property Plant & Equipment	31,258	79	31,258	79
	<u>1,835,257</u>	<u>699,952</u>	<u>2,737,755</u>	<u>2,547,595</u>
<b>OTHER EXPENSES:</b>				
Auditors remuneration - BDO Northland;				
- Audit of financial statements	59,446	58,087	19,820	19,743
- Technical assistance	14,000	10,000	14,000	10,000
BDO Information Systems Limited - IT Services	4,038	-	4,038	-
Bad and doubtful debts	166	-	166	-
Cost of Sales	7,250,214	7,689,188	47,360	46,971
Directors Fees refer note 13	166,746	150,696	-	-
Impairment/Devaluation of Property, Plant & Equipment	2,226	318,006	2,226	-
Devaluation of Investment Properties	385,000	-	-	-
Impairment of Stock	29,837	-	-	-
Koha and hui	6,606	3,615	6,606	3,615
Leases	78,427	18,730	69,358	-
Loss on Sale of Property, Plant & Equipment	3,827	-	3,827	-
Management Fee	-	-	115,882	421,310
Scholarships	84,500	85,000	84,500	85,000
Trustee Fees refer note 13	151,560	137,710	151,560	137,710
Takiwā Grants refer below	59,400	59,300	59,400	59,300
Other expenses	3,196,645	3,826,491	1,831,085	2,495,197
	<u>11,492,638</u>	<u>12,356,823</u>	<u>2,409,828</u>	<u>3,278,846</u>
<b>EMPLOYEE REMUNERATION:</b>				
Wages & Salaries	3,700,037	3,650,546	1,249,045	1,400,724
KiwiSaver Contributions	38,274	72,052	19,609	25,084
	<u>3,738,311</u>	<u>3,722,598</u>	<u>1,268,654</u>	<u>1,425,808</u>
<b>TAKIWĀ GRANTS:</b>				
Ngāpuhi Ki Te Hauāuru	6,600	6,600	6,600	6,600
Taumāreire Ki Rākaumangamanga	6,600	6,500	6,600	6,500
Ngā Ngaru O Hokiangā	6,600	6,600	6,600	6,600
Hokiangā Ki Te Rakī	6,600	6,600	6,600	6,600
Taiāmaī Ki Te Marangai	6,600	6,600	6,600	6,600
Te Rōpū Takiwā O Mangakāhā	6,600	6,600	6,600	6,600
Ngāpuhi Ki Whāngareī	6,600	6,600	6,600	6,600
Te Taurāhere O Ngāpuhi Ki Te Tonga O Tāmaki Makaurau	6,600	6,600	6,600	6,600
Ngāpuhi Ki Waitemātā	6,600	6,600	6,600	6,600
	<u>59,400</u>	<u>59,300</u>	<u>59,400</u>	<u>59,300</u>

## 3. TŪHORONUKU CONTRIBUTION

This represents the contributions provided to the Ngāpuhi Treaty Settlement process for the year as approved by the Trustees and reimbursements received from the Crown.

BDO Northland  
Assurance

## Te Rūnanga-Ā-Iwi O Ngāpuhi

## Notes to the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2015

## 4. DEPRECIATION AND AMORTISATION

	Note	Consolidated Group		TRAION Parent Entity	
		2015	2014	2015	2014
		\$	\$	\$	\$
Depreciation		326,510	327,750	176,162	146,795
Amortisation	9	6,541	504	6,541	504
		<u>333,051</u>	<u>328,254</u>	<u>182,703</u>	<u>147,299</u>
<b>5. CASH AND CASH EQUIVALENTS</b>	<b>Terms</b>	<b>Interest Rate</b>	<b>Consolidated Group</b>	<b>TRAION Parent Entity</b>	
		2015	2014	2015	2014
		%	%	\$	\$
Bank Balances	On Call	-	-	499,655	131,098
Call Deposits - BNZ and ASB Bank	On Call	2.85/2.75	3.10/2.75	5,381,180	3,911,435
BNZ Investment Portfolio	On Call	3.00	3.25	3,074,327	2,525,202
Cash and Vouchers				2,652	6,919
				<u>8,957,814</u>	<u>6,574,654</u>
Bank overdraft used for cash management purposes				(49,488)	(83,853)
				<u>8,908,326</u>	<u>6,490,801</u>

The carrying value of the cash and cash equivalents is their fair value.

## 6. TRADE AND OTHER RECEIVABLES

Trade debtors includes deepwater quota income of \$765,935 relating to the Annual Catch Entitlement. In 2014 trade debtors included Tuhoronuku expense reimbursement from the Crown of \$745,083.

## 7. INVESTMENTS

	Category of Financial Instrument	Consolidated Group		TRAION Parent Entity	
		2015	2014	2015	2014
		\$	\$	\$	\$
<b>Current</b>					
BNZ Investment Portfolio Bonds (at fair value)	Available for Sale	156,472	1,338,565	-	1,245,789
BNZ Term Deposit (at amortised cost)	Loans & Receivables	-	1,408,670	-	-
		<u>156,472</u>	<u>2,747,235</u>	<u>-</u>	<u>1,245,789</u>
<b>Non-Current</b>					
BNZ Investment Portfolio Bonds (at fair value)	Available for Sale	1,394,294	1,517,429	-	1,256,385
Aotearoa Fisheries Limited income shares (at cost)	Available for Sale **	12,319,033	12,319,033	-	-
Paper Plus shares (at cost)	Available for Sale *	24,000	24,000	-	-
CSB shares (at cost)	Available for Sale *	2,000	2,000	-	-
		<u>13,739,327</u>	<u>13,862,462</u>	<u>-</u>	<u>1,256,385</u>
<b>Total Investments Held</b>		<u>13,895,799</u>	<u>16,609,697</u>	<u>-</u>	<u>2,502,174</u>

The investments held by the entity are financial instruments.

The portion of the BNZ Investment Portfolio classified as available for sale is the listed bonds. The interest rates relating to the bonds are from 4.89-8.00% (2014: 4.89-8.68%) and the bonds will all mature in 1-4 years. As all bonds are listed, the fair values are the quoted market values of the financial instruments at reporting date.

\* The shares in Paper Plus and CSB are classified as available for sale, but cannot be sold as they are required to be held as specified in the franchise agreements with Paper Plus and Star Metro. The Directors have assessed these shares for impairment at 30 June 2015 and have concluded that there is no indication of impairment.

\*\* No consideration has ever been given to selling the Aotearoa Fisheries Limited shares.

## Aotearoa Fisheries Limited Income shares

NAHC holds 31,582 shares or 12.6% of the income shares in Aotearoa Fisheries Limited. These income shares entitle NAHC to receive a dividend but these shares also contain a number of restrictions.

In May 2006 Taupo Moana Group (formerly Lake Taupo Capital) undertook an independent valuation and noted that the shares have restrictions on sale, and are associated with an inability to appoint Directors and were unlikely to accrue dividends until 2010. These restrictions resulted in the shares being valued between \$283.20 and \$627.00 per share. Reviewing the assumptions of the valuation the Directors at the time selected \$311.50 per share as representing the most appropriate valuation given the then current constraints. An inaugural dividend was received from Aotearoa Fisheries Limited in December 2010.

Taupo Moana Group undertook an independent valuation on 15 May 2012. The valuations were based on two methods; a) Dividend discount model being \$1,960.50 per share & b) the discounted cashflow model being \$780.13 per share. The Directors elected \$780.13 per share.

On 17 December 2012, Aotearoa Fisheries Limited declared a taxable bonus share issue. The number of extra shares issued were 15,791 taking the total share holding in Aotearoa Fisheries Limited to 31,582 shares. The bonus issue had no impact on the value of the investment.

The Directors have assessed these shares for impairment at 30 June 2015 and have concluded that there is no indication of impairment.

BDO Northland  
Assurance

## Te Rūnanga-ā-iwi o Ngāpuhi

## Notes to the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2015

## 8. INVESTMENT IN EQUITY ACCOUNTED ENTITIES

NAHC has a 50% interest in NDW LFR Limited and Northland Deepwater JV Limited whose reporting dates are 30 September. TRAION has a 50% interest in Northland Deepwater GP Limited and NDW Limited Partnership. In 2014 NAHC was recorded as holding the 50% interest in NDW Limited Partnership, which was incorrect as there had been a change of limited partner to TRAION. There is no impact on the Group and no overall impact on cashflows, as all funds owing had been received into NAHC. The impact of this on the financial statements of the parent is as follows;

	TRAION Parent Entity	
	2015	2014
	\$	\$
Retained earnings (decreased)/increased by	(231,384)	66,069
Increase in current year profit - profit share distribution received	77,648	123,857
Decrease in current year profit - management fee	(115,882)	(421,310)
Accounts payable increased by	269,618	231,384

## 9. INTANGIBLE ASSETS

	Consolidated Group		TRAION Parent Entity	
	2015	2014	2015	2014
	\$	\$	\$	\$
<b>Fish Quota</b>				
Balance at 1 July (458,209,272 Quota Shares)	20,436,008	20,436,008	-	-
Additions	833,333	-	-	-
Balance at 30 June (488,306,303 Quota Shares)	21,269,341	20,436,008	-	-
<b>NZ ETS Units</b>				
Balance at 1 July	14,898	14,898	-	-
Balance at 30 June	14,898	14,898	-	-
<b>Computer Software</b>				
Balance at 1 July	120,537	-	120,537	-
Additions	5,871	121,041	5,871	121,041
Amortisation	(6,541)	(504)	(6,541)	(504)
Balance at 30 June	119,867	120,537	119,867	120,537
Total Intangible Assets at 30 June	21,404,106	20,571,443	119,867	120,537

## ETS Units

NAHC is deemed a participant in the New Zealand Emission Trading Scheme (ETS) as it is an owner of fishing quota. The carbon credits are not consumed and the Group is able to either hold the New Zealand Units (NZU) within the carbon register or alternatively trade the NZU's in domestic and international carbon markets. The NZU's are not amortised but are tested for impairment on an annual basis or when indications of impairment exist. NZU's relate to units that were allocated to the Group by the Ministry for the Environment as part of the fisheries allocation for quota owned. There was no indication of impairment of these units at reporting date (2014: Nil). There is also a corresponding liability for deferred income, which is a result of the ETS units being received and not directly used in compensation for which the grant was given.

## Fish Quota

The Directors have assessed the recoverable amount of the fish quota as at 30 June 2015 based on the fair value of the quota less costs to sell. Observable market prices for fish quota were obtained from Te Ohu Kai Moana Trustee Limited and these were utilised to calculate the fair value of the fish quota. This assessment indicated a value significantly higher than the carrying amount. On that basis they have concluded that there is no indication of impairment.

## 10. INVESTMENT PROPERTY

	Consolidated Group		TRAION Parent Entity	
	2015	2014	2015	2014
	\$	\$	\$	\$
Balance at 1 July	1,990,000	1,860,000	-	-
Fair value (losses)/gains on valuation	(385,000)	130,000	-	-
Additions	-	-	-	-
Balance at 30 June	1,605,000	1,990,000	-	-

Investment property comprises of three commercial properties that are leased to third parties. Two of the leases contained an initial non-cancellable period of five years. Subsequent renewals are negotiated with the lessee. No contingent rents are charged. The third lease is for a total term of nine years, with two yearly rent reviews.

All investment properties were valued based on an economic basis by capitalisation of the contract rental and checking this on a discounted cashflow basis. The capitalisation rates used in the valuations were between 7.00 - 11.15% (2014: 8.00% - 11.00%) and took into account yields of recent commercial sales in the areas of the investment properties and took into account any contracted alterations to rental rates. The valuation was performed on 30 June 2015 by Nigel Kenny, a Registered Valuer, of the firm TelferYoung (Northland) Limited, an independent valuer with extensive market knowledge in the types of investment properties owned by the Group.

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

## 11. BORROWINGS

	Consolidated Group		TRAION Parent Entity	
	2015	2014	2015	2014
	\$	\$	\$	\$
<b>Current</b>				
Leases	17,939	-	17,939	-
<b>Non Current</b>				
Leases	16,444	-	16,444	-
Total	34,383	-	34,383	-

BDO Northland Assurance

## Te Rūnanga-ā-iwi o Ngāpuhi

## Notes to the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2015

## 12. NOTES TO THE CASH FLOW STATEMENT

	Consolidated Group		TRAION Parent Entity	
	2015	2014	2015	2014
Reconciliation of net operating profit to net cash flows from operating activities	\$	\$	\$	\$
				Restated
Net operating profit (loss)	875,562	318,896	563,775	480,806
<b>Non-cash items:</b>				
Depreciation and amortisation	333,051	328,254	182,703	147,299
Interest imputed on loan to subsidiary	-	-	(298,618)	-
Revaluation of investment properties	385,000	(130,000)	-	-
Impairment of property, plant & equipment	2,226	318,006	2,226	-
Share of equity accounted entities	(149,196)	(140,791)	(77,648)	(123,857)
Impairment allowance - stock	29,837	-	-	-
Net interest accrued for the year	19,084	16,545	(12,985)	12,985
	620,002	392,014	(204,322)	36,427
<b>Movements in working capital</b>				
(Increase) Decrease in Trade Receivables and Prepayments	(751,788)	4,977,743	455,439	1,005,114
Increase (Decrease) in Trade Payables and Income in Advance	64,271	148,121	18,732	510,848
Decrease (Increase) in Inventories	(1,251)	(38,949)	(18,767)	(3,136)
	(688,768)	5,086,915	455,404	1,512,826
Items classified as investing activities	(27,431)	(79)	(27,431)	(79)
Net cash flows from operating activities	779,365	5,797,746	787,426	2,029,980

## 13. KEY PERSONNEL REMUNERATION

## KEY GOVERNANCE PERSONNEL REMUNERATION:

Key governance personnel are defined as Trustees or Directors associated with entities within the TRAION Group. Remuneration relates to Trustees and Directors fees together with additional payments made to Trustees or Directors engaged to act as professional advisers.

	2015	2014
<b>Trustee Fees</b>	\$	\$
<b>TRAION</b>		
Te Rau Allen	7,280	5,500
Joseph Bristowe	840	3,840
Vivienne Bristowe	-	490
Carol Dodd	9,880	14,200
Paul Haddon	-	980
Brian Joyce	4,900	4,220
Mike Kake	4,710	4,710
Helene Leaf	6,890	6,700
Tina Barclay	-	490
Rāniera Tau	92,500	80,000
Don Edmonds	-	600
Wane Wharerau	4,900	4,410
Kiripai Kara	-	490
Tipene Pikaahu	-	490
Alva Pomare	-	490
Ngawai Tuson	7,380	3,430
Lorraine Young	5,390	980
Wattie Cooper	-	490
Keith Wihongi	5,990	5,200
Wfremu Williams	900	-
	151,560	137,710
<b>Subsidiary entities Directors Fees</b>	2015	2014
<b>NAHC</b>	\$	\$
Sir John Goulter (Packard House Limited)	-	24,062
Leigh Auton (Auton & Associates Limited)	55,000	41,875
Erena Kara	23,156	25,000
Rāniera Tau (Kotuku Holdings Limited)	25,000	25,000
John Rae	25,000	2,459
Wane Wharerau	25,000	25,000
	153,156	143,396

BDO Northland Assurance

In 2014 Rāniera Tau (Kotuku Holdings Limited) received fees of \$12,000 (2015: Nil) for Tuhoronuku in addition to the amounts detailed above.

Te Rūnanga-Ā-Iwi O Ngāpuhi

## Notes to the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2015

## 13. KEY PERSONNEL REMUNERATION (Continued)

	2015	2014
NISS	\$	\$
Carol Dodd	4,340	5,360
Pae Reihana	3,190	1,940
Rāniera Tau	4,710	-
Te Rau Allen	1,350	-
	<u>13,590</u>	<u>7,300</u>

## KEY MANAGEMENT PERSONNEL REMUNERATION:

Key management personnel are defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group directly or indirectly.

	2015	2014
	\$	\$
Salaries	263,825	415,298
Kiwisaver Contributions	-	9,327
	<u>263,825</u>	<u>424,625</u>

## 14. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Contingent Assets

The Trustees are not aware of any contingent assets as at 30 June 2015 (2014: Nil).

Contingent Liabilities

The Trustees acknowledge that Ngāti Hine continue to ascertain their rights to withdraw from the joint mandated Iwi organisation through the Māori Fisheries Act 2004. The Trustees are unable to determine the financial effects of any possible withdrawal at this stage.

BNZ has guaranteed a bond to Chevron NZ Limited for an amount of \$200,000 on behalf of Ngapuhi Service Station Limited.

The Trustees are not aware of any other contingent liabilities as at 30 June 2015 (2014: Nil).

## 15. EVENTS SUBSEQUENT TO REPORTING DATE

There have been no significant events after reporting date which require disclosure in these financial statements. (2014: Nil)

BDO Northland  
Assurance

Independent Auditor's Report on

## The Summary Consolidated Financial Statements



TO THE BENEFICIARIES OF TE RŪNANGA-Ā-IWI O NGĀPUHI

## Report on the Summary Financial Statements

The accompanying summary group financial statements of Te Rūnanga A Iwi O Ngāpuhi ("the Group") on pages 63 to 74 which comprise the summary group statement of financial position as at 30 June 2015, the summary group statement of comprehensive income, summary group statement of changes in equity and summary group statement of cash flows for the year then ended, and related notes, are derived from the audited group financial statements of Te Rūnanga A Iwi O Ngāpuhi for the year ended 30 June 2015. We expressed an unmodified audit opinion on those financial statements in our report dated 22 September 2015.

## Board of Trustees Responsibility for the Financial Statements

The Board of Trustees are responsible for the preparation of consolidated financial statements in accordance with generally accepted accounting practice in New Zealand and that give a true and fair view of the matters to which they relate, and for such internal control as the Board of Trustees determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

The summary group financial statements do not contain all the disclosures required for full financial statements under generally accepted accounting practice in New Zealand. Reading the summary group financial statements, therefore, is not a substitute for reading the audited group financial statements of Te Runanga A Iwi O Ngapuhi.

This report is made solely to the beneficiaries, as a body, for the purpose of expressing an opinion on the summary group financial statements for the year ended 30 June 2015. Our audit has been undertaken so that we might state to the beneficiaries those matters we are required to state to them in an auditor's report on summary group financial statements and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the beneficiaries as a body for our audit work, for this report, or for the opinions we have formed.

## Runanga Representatives Responsibility for the Summary Financial Statements

The Runanga Representatives are responsible for the preparation of a summary of the audited group financial statements, in accordance with FRS-43: *Summary Financial Statements*.

## Auditor's Responsibility

Our responsibility is to express an opinion on the summary group financial statements based on our procedures, which were conducted in accordance with International Standards on Auditing (New Zealand) ISA (NZ) 810: *Engagements to Report on Summary Financial Statements*.

In our capacity as auditors we have no other relationship with or interests in the Te Rūnanga A Iwi O Ngāpuhi or any of its subsidiaries other than our firm provides New Zealand equivalents to International Financial Reporting Standards support and advice and BDO Northland have employees that are descendants of Ngapuhi.

## Opinion

In our opinion, the summary group financial statements derived from the audited group financial statements of Te Rūnanga A Iwi O Ngāpuhi for the year ended 30 June 2015 are consistent, in all material respects, with those financial statements, in accordance with FRS-43: *Summary Financial statements*.

*BDO Northland*

BDO Northland  
22 September 2015  
Homestead Road  
Kerikeri

This audit report relates to the summary group financial statements of Te Rūnanga A Iwi O Ngāpuhi for the year ended 30 June 2015 included on the website of Te Runanga A Iwi O Ngapuhi. The governing body of Te Runanga A Iwi O Ngapuhi is responsible for the maintenance and integrity of the Te Runanga A Iwi O Ngapuhi website. We have not been engaged to report on the integrity of Te Runanga A Iwi O Ngapuhi website. We accept no responsibility for any changes that may have occurred to the summary group financial statements since they were initially presented on the website. The audit report refers only to the summary group financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these summary financial statements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited summary group financial statements and related audit report dated 22 September 2015 to confirm the information included in the audited summary group financial statements presented on this website. Legislation in New Zealand governing the preparation and dissemination of financial statements and summary group financial statements may differ from legislation in other jurisdictions.

PARTNERS: Adelle Allbon Angela Edwards Scott Kennedy Robyn Terlesk Mahmood Khan

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*i nga pakeha e noho nei i aua, e re  
hoko, koia ka mea ai matou te Kingi  
a hei a matou i to matou whakaita*



**E tupu, e rea, mō ngā rā o tōu ao; Ko tō ringa ki ngā rākau a te Pākehā hei oranga mō tō tinana, ko tō ngākau ki ngā tāonga a ō tūpuna Māori hei tikitiki mō tō mātenga; ko tō wairua ki tō atua, nāna nei ngā mea katoa.**

**Keith Wihongi**

NGĀPUHI KI TE HAUĀURU  
Proxy Trustee

Grow up and thrive for the days destined to you, your hands grasping the tools of the Pākehā to provide physical sustenance, your heart to the treasures of your Māori ancestors as a diadem for your brow, your soul to your God, to whom all things belong.

# Trustees

## Te Rūnanga-Ā-Iwi O Ngāpuhi



Raniera T Tau

Chair

Ngāpuhi ki te Hauāuru



Carol Dodd

Deputy Chair

Te Rōpū Takiwā o Mangakāhia



Te Rau Allen

Trustee

Taiāmai ki te Marangai



Ngawai Tuson

Trustee

Ngāpuhi Hokianga ki te Raki



Brian Joyce

Trustee

Te Takiwā-o-Ngāpuhi-ki-Te-Tonga-o-Tāmaki Makaurau



Wane Wharerau

Trustee

Ngāpuhi ki te Waitemata



Mike Kake

Trustee

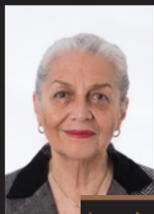
Te Takiwā o Ngāpuhi ki Whangarei



Helene Leaf

Trustee

Ngā Ngaru o Hokianga



Lorraine Young

Trustee

Te Rūnanga o Taumārere ki Rakaumagamanga



Keith Wihongi

Proxy Trustee

Ngāpuhi ki te Hauāuru

# Governance

## NGĀPUHI ASSET HOLDING COMPANY LTD BOARD

Leigh Auton	Chair
Raniera T Tau	Director
Wane Wharerau	Director
John Rae	Director
Lorraine Toki	Alternate Director
Jason Witehira	Director

## NGĀPUHI IWI SOCIAL SERVICES BOARD

Carol Dodd	Chair
Raniera T Tau	Director
Allen Wihongi	Director
Pae Reihana	Director
Te Rau Allen	Alternate Director

## TE HAU ORA O NGĀPUHI BOARD

Hone Sadler	Chair
Myrtle Sanson	Director
Larry Alexander	Director
Winnie Leach	Director
Louis Gill	Director
Te Rau Allen	Director
Ngawai Tuson	Director

# Staff Directory

## Te Rūnanga-Ā-Iwi O Ngāpuhi

### EXECUTIVE

Allen Wihongi	Chief Executive Officer (CEO)
Erena Kara	General Manager
Anaru Kaipo	Executive Assistant to Chair and Board of Trustees
Tara Rawiri	Executive Assistant to CEO Iwi Development Administrator

### IWI DEVELOPMENT

Mariao Hohaia	Iwi Development Leader (resigned)
Tania Pene	Iwi Development Leader
Kara George	Hapū Development Coordinator
Lynette Wharerau	Hapū Development Coordinator

### FINANCE

Ketan Panchal	Chief Financial Officer
Priya Pothula	Accounts Administrator
Robyn Bone	Accounts Administrator
Natasha Hedge	Accounts Administrator
Amit Nandi	Accounts Administrator

### SUPPORT SERVICES

Reuben Wharawhara	Communications Leader (resigned)
Tio Taiaki	Strategic Communications Manager
Tanya Martin	Communications Coordinator
Shelley Naera	Co-ordinator Special Projects
Iain Carruthers	Health Safety & Facilities Coordinator
Paul Tetitaha	IT Team Leader
Anaru Naera	Front Desk Support IT Service Support
Maxine Marsh	Administration IT Service Support
Medina Davis	Iwi Registrar Funding Administrator
Hamiora (Sam) Wihongi	Iwi Registrar
Karen Kaka	Front Desk Support

## Ngāpuhi Asset Holding Company Ltd, and subsidiaries

### NGĀPUHI ASSET HOLDING COMPANY LTD

Paul Knight	Chief Executive Officer (CEO)
Evan Rakena	Company Accountant
Raewyn Matheson	Accounts Administrator
Merle Stirling	Personal Assistant to CEO

### NGĀPUHI SERVICE STATION LTD

Carl Lucas	Site Manager
Sarah Quinn	Stock Manager
Helen Toto	Shift Supervisor/Crew Member
Kevin Hellyer	Shift Supervisor/Crew Member
Rhett Phillips	Shift Supervisor/Crew Member
Montina Pihema	Shift Supervisor/Crew Member
Harata Daniels	Shift Supervisor/Crew Member
Gilbert Tana	Crew Member
Te Awhi Ashby	Crew Member

### NGĀPUHI BOOKS & STATIONERY LTD

Shona Spadotto	Store Manager
Kemble Doddrell	Customer Service Assistant
Leonard Parangi	Customer Service Assistant
Harmony Johnson	Customer Service Assistant

## Ngāpuhi Iwi Social Services

### GENERAL MANAGER

Liz Marsden

### OPERATIONS MANAGER

Tanya Kaihe

### PARIRAU

Te Oranga Witehira	Team Leader
Anaru Toia	Mentor
Boudine Hauraki	Mentor
John Paitai	Mentor
Marcus Rogers	Mentor/Whānau Ora Navigator
Melvin Rameka	Mentor
Michelle Thompson	Mentor
Naini Heremaia	Mentor
Piripi Rakena	Mentor
Robert Korewha	Mentor
Te Whenua Harawira	Marae Programmes

### MAURI ORA

Alva Pomare	Team Leader/Whānau Ora Navigator
Anahira Pumipi	Social Worker
Karen Browne	In Home Mentor Kaiawhina
Emere Robson	Incredible Years Programme Facilitator
Korey Atama	Incredible Years Programme Facilitator

### TTAS/PARIRAU

Lettica Shelford	Advisor/Mentor
Wheturarama Mete	Advisor/Mentor

### TTAS

Carina Aiken	Team Leader
Clive Fremlin	Advisor
Geoff Stone	Advisor
Gloria Pedro	Advisor
Hayley Webster	Advisor
Keryn Bristow	Advisor
Mereana Tua	Advisor
Mike Korewha	Advisor
Wehe Hancy	Advisor

### WHĀNAU

Emily Ashby	Team Leader
Mihi Pickering	Social Worker
Waru Ashby	Social Worker
Janet Mako	Social Worker

### SWIS

Ngaire Wycliffe	Team Leader
Geneva Hildreth	Social Worker
Ipi Williams	Social Worker
Jacqui Firth	Social Worker
Lucy Taurua-Mason	Social Worker
Margaret Yorke	Social Worker
Midge Palmer	Social Worker
Rene Hapeta	Social Worker
Sue Vaughan	Social Worker

### YWISS

Jaycee Maunsell-McMenamin	Youth Worker
Jane Hughson	Youth Worker

### CARE TEAM

June Slade	Social Worker
Mere Taylor-Tuiloma	Kaiawhina

### ADMINISTRATOR

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