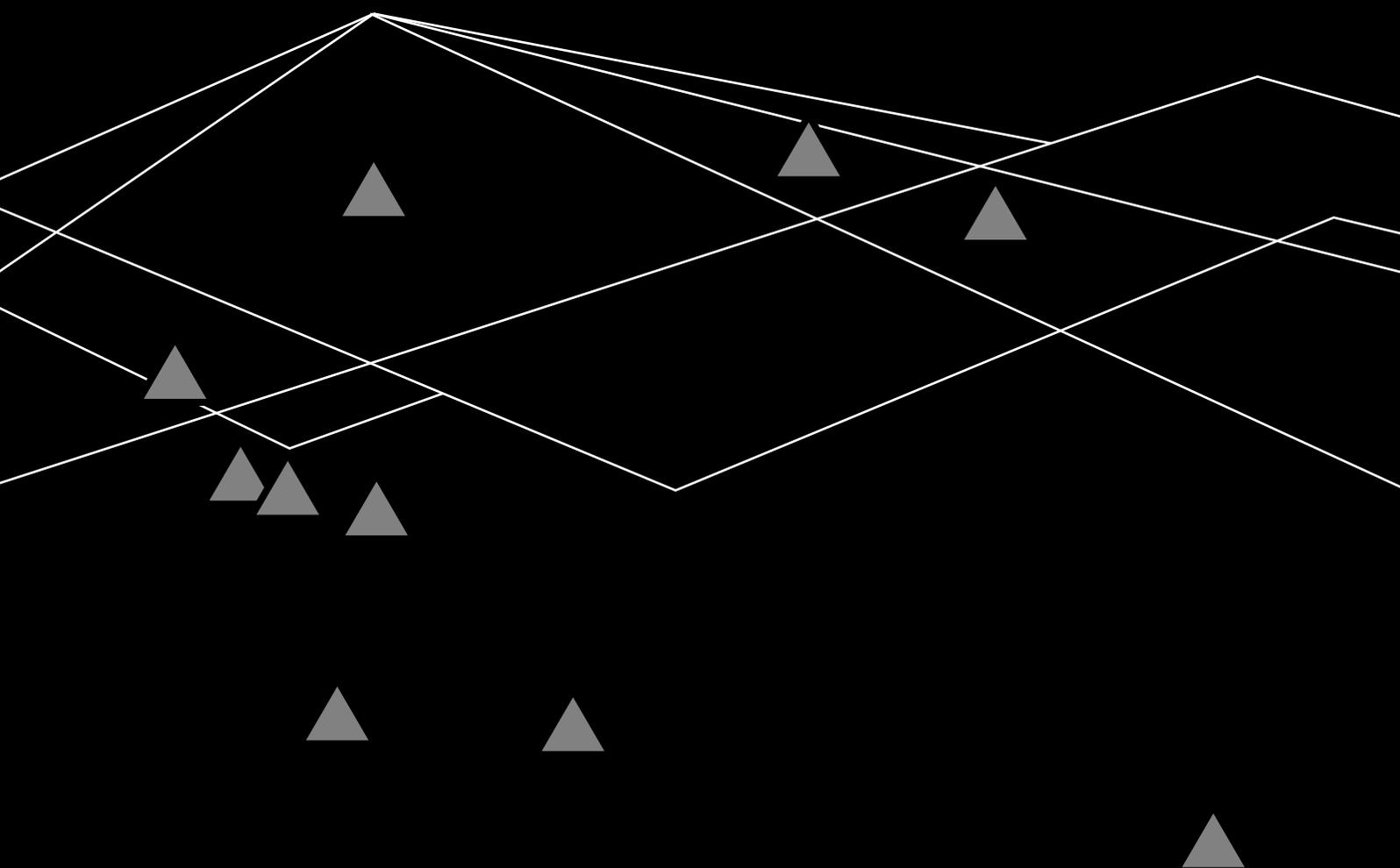


# A VISION FOR NGĀPUHI



Te Rūnanga-Ā-Iwi O Ngāpuhi  
Pūrongo-Ā-Tau **2016**  
ANNUAL REPORT



“Kōtahi te kākaho ka whati,  
ina kapuia, e kore e whati” –

A lone reed will waver and break,  
if combined with others, will never  
break. Alone we can be broken.  
Standing together, we are invincible.

The theme for this year's annual report is inspired by the strong leadership across the Ngāpuhi Rūnanga Group, to realise our vision where the sacred house of Ngāpuhi stands strong – kia tū tika ai te whare tapu o Ngāpuhi.

The collective leadership and governance across Te Rūnanga-Ā-Iwi O Ngāpuhi, Ngāpuhi Iwi Social Services, Te Hau Ora O Ngāpuhi, Ngāpuhi Asset Holding Company and Te Rōpu Kaumātua Kuia o te whare tapu o Ngāpuhi (the Ngāpuhi Rūnanga Group), provides unity of purpose and direction as we strive to ensure the self determination, well-being and prosperity of our people.

May our reeds continue to be bound strongly together, united in purpose, united in spirit, united in the pursuit to realise our vision for Ngāpuhi.

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# HAKATAUKI

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This hakatauki depicts the sacred house of Ngāpuhi. Papatūānuku (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 Papatūānuku te paparahi.*

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

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

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

*Whīria 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.*

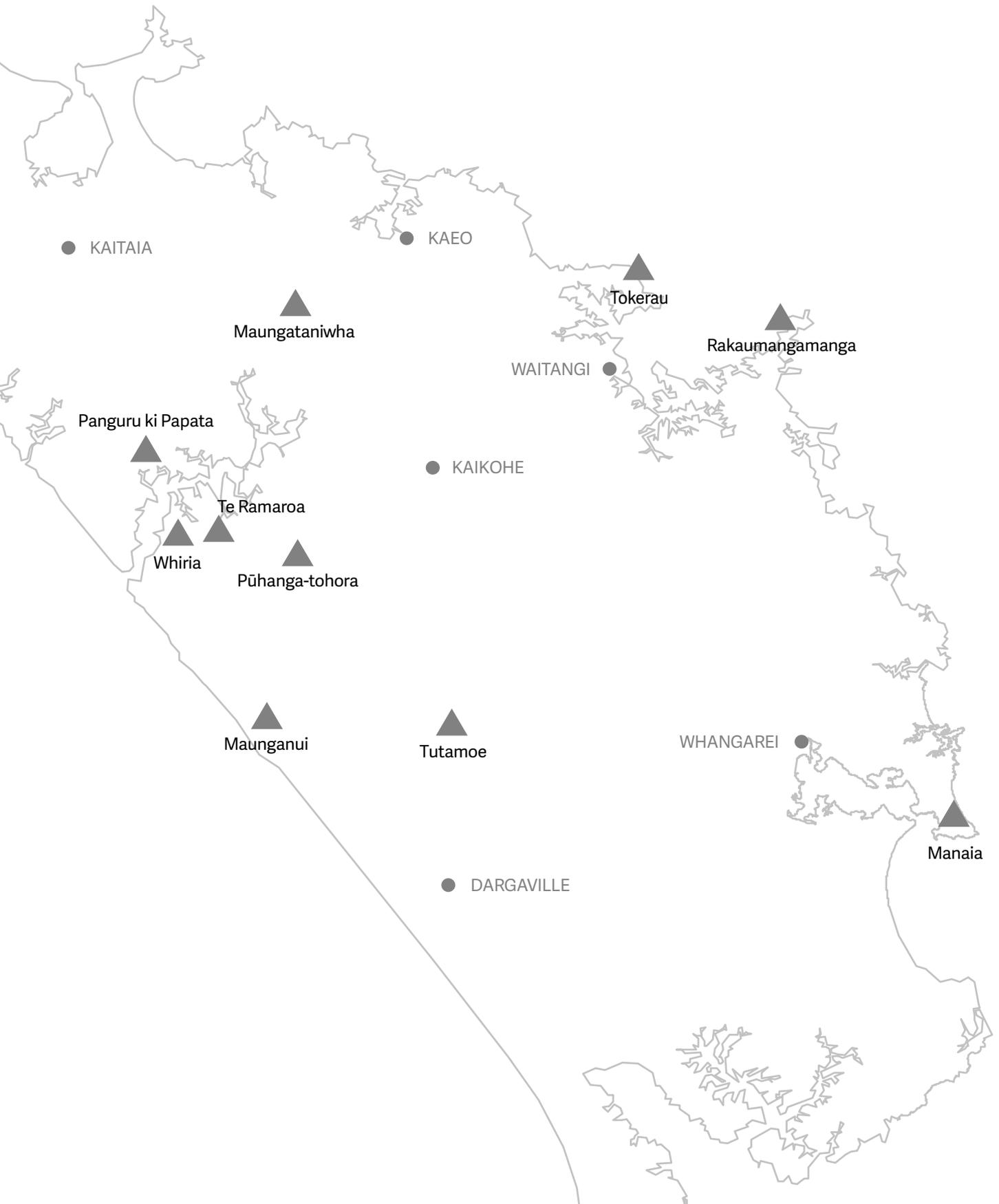
*Manaia titiro ki Tutamoe.*

*Tutamoe titiro ki Maunganui.*

*Maunganui titiro ki Pūhanga-tohora.*

*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**

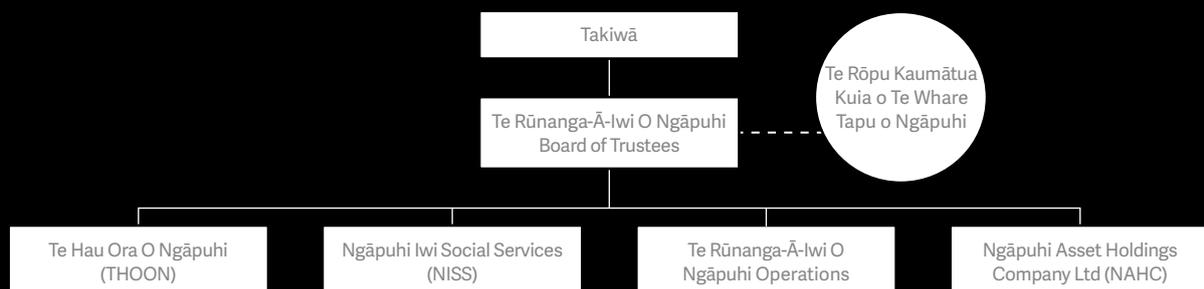
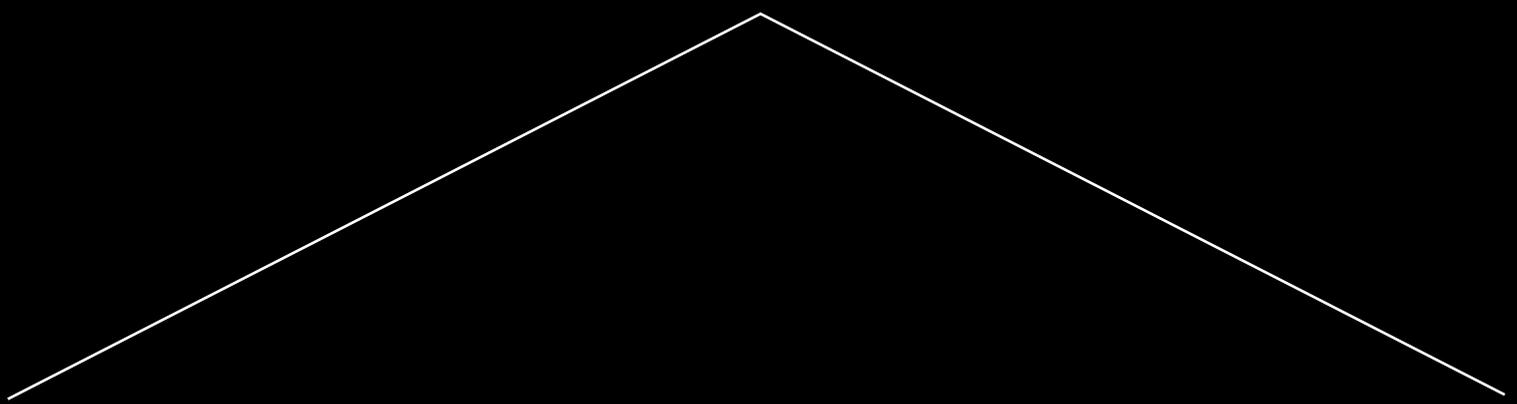
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# ACTING CHAIR'S REPORT

*Tā te Heamana Taupua o Te Rūnanga-Ā-Iwi O Ngāpuhi*



## TE RŪNANGA-Ā-IWI O NGĀPUHI BOARD OF TRUSTEES

Carol Dodd	Acting Chair
Wane Wharerau	Acting Deputy Chair
Raniera T Tau	Chair
Te Rau Allen	Trustee
Ngawai Tuson	Trustee
Brian Joyce	Trustee
Mike Kake	Trustee
Helene Leaf	Trustee
Lorraine Young	Trustee
Keith Wihongi	Proxy Trustee
Annette Kaipo	Proxy Trustee

*We continue to strive towards ensuring our whānau, hapū and marae are supported to realise their aspirations through our vision where the sacred house of Ngāpuhi stands strong.*

*E te* iwi, tēnā koutou katoa. It is my pleasure to report to Ngāpuhi our performance and highlights for the year under review. The past year has been momentous, with the Board making positive progress on matters of importance to Ngāpuhi within challenging times.

We continue to strive towards ensuring our whānau, hapū and marae are supported to realise their aspirations through our vision where the sacred house of Ngāpuhi stands strong "*Kia tū tika ai te whare tapu o Ngāpuhi*". It is the pursuit of this vision for Ngāpuhi that is used as one of the central themes for this years Annual Report.

The Board is steadfast towards achieving our vision for Ngāpuhi and as a leadership group persistent in the work and relationships we build to progress towards the wellbeing and prosperity of our people.

Our five year strategic plan outlines seven strategic goals that focus on building and strengthening whānau, hapū, marae, and takiwā. Specifically, these focus on communications and identity, iwi development, natural resource management, governance, whānau ora, support services and economic development.

As a Board, it is our responsibility to monitor the Rūnanga's operational progress and performance against these goals to ensure the dreams and aspirations of our people will be realised. Our monitoring and accountability role is carried out on a six weekly basis, through both takiwā and Board meetings.



**Carol Dodd**

Acting Chair – Board of Trustees  
TE ROOPU TAKIWĀ O MANGAKĀHIA

## TREATY SETTLEMENT

### NGĀ KEREME MOTUHAKE O NGĀPUHI KI TE KARAUNA

The settlement of our historical grievances against the Crown remains the most significant opportunity for Ngāpuhi, and is at the forefront of the Board's minds, and indeed all those of Ngāpuhi descent. Our position is that we will support the process Ngāpuhi katoa ultimately decides upon. Our strong desire is that settlement is achieved by everyone working together in the best interests of Ngāpuhi.

One of our strategic goals is economic development, within which a strong post-settlement governance entity needs to be established. We are committed to pursuing this matter to meet the needs of our people in a post-settlement environment.

As an organisation we will need to be flexible and adapt to what our people, our beneficiaries and Ngāpuhi katoa want and need today and tomorrow. Our future steer will always come from our people.

## NGĀPUHI FESTIVAL 2016

### TE HUI AHUREI O NGĀPUHI

The highlight of the year was the Ngāpuhi Festival in January. It was another great success with more than 30,000 whānau, friends and community from near and far joining in the celebration of being proud Ngāpuhi. The theme for this year's festival was *Hakapiri mai Hakatata mai* and provided an opportunity for the threads of yesterday, today and tomorrow, contemporary and traditional to come together at a time when Ngāpuhi is facing challenges, and also creating opportunities for current and future generations.

The Toi Ngāpuhi Art Exhibition was, once again, a success with a strong showcase of quality artworks from the Tai Tokerau Māori Artists Collective. We are also grateful to the long-standing and trusted relationships we have with Creative New Zealand and Russell McVeagh who were key sponsors for the Exhibition.

The festival could not be delivered without a strong workforce behind the scenes, from stage hands, to the exhibition set up crew, through to the clean up of the grounds. I thank the Northland College Board of Trustees and their staff for their continued support of the festival, and allowing the Rūnanga to hold Northland's largest free music, arts and cultural festival on their school grounds.



*Whānau enjoying the live entertainment at Ngāpuhi Festival 2016*

Mention must also be made of the sponsors who contribute financially and in kind to ensure the growth and success of every festival. Without their support we could not achieve a festival of the scale and size we provide for our local community and the people of Ngāpuhi to enjoy. We acknowledge all our supporters and sponsors for their continued support.

At every festival, we have always been fortunate to have the support and participation of Kaumātua and Kuia. This year was no exception, where many also had an opportunity of mingling with sponsors, hosting supporters as well as enjoying the entertainment and watching everyone celebrating in their own special way.

From the time the Toi Ngāpuhi Art Exhibition opened on Wednesday evening to the closing haka on Sunday, it was yet another exciting opportunity for our people to celebrate their identity, be proud to be Ngāpuhi and enjoy the warm weather with whānau and friends.

## SCHOLARSHIPS

### KARAHIPĪ TAUTOKO

With a traditional focus on providing education scholarships every year, this year we extended support to 10 talented Ngāpuhi enrolled in the Graduate Diploma in Business with a specialisation in Māori Development through the University of Auckland. The programme is delivered from Waitangi to give these students easier access to tutors and content locally.

## ENHANCED RELATIONSHIPS

### KO TE WHANAUNGATANGA

Enhanced and meaningful relationships are critical to our pursuit of our vision for Ngāpuhi, including relationships within “Te Whare Tapu” and outside our traditional boundaries.

### TE HAU ORA O NGĀPUHI

This year we welcomed Te Hau Ora o Ngāpuhi into the Rūnanga whānau providing a stronger focus on whānau health and wellbeing. I acknowledge their Chair, Hone Sadler for his commentary in this year's Annual Report, and Te Ropu Poa (General Manager) and her team for their hard work and dedication.

At a Governance/Board level we continue to have open and robust dialogue on all issues concerning the health, wellbeing and development of our people. Our strength as a leadership group has developed over the past year as we navigate our way through a number of complex and challenging issues. I am pleased a Rūnanga Trustee sits on each of the subsidiary company boards, as this will enhance and further develop strong leadership skills across the entire organisation.

### NGĀTI HINE

An important and significant relationship we have is with our relations from Ngāti Hine. We continue to engage in dialogue as we seek out pathways to progress forward. The Rūnanga view our growing relationship with Ngāti Hine as an important part of the growth of Ngāpuhi moving forward.

### SUPPORTING OUR PEOPLE

The wellbeing of our whānau who are, or have been incarcerated has been a huge concern for the Board, with the ever-growing numbers of Ngāpuhi being imprisoned and entering the corrections system. The number of Ngāpuhi whānau imprisoned surpasses those of other iwi and exceeds the 50% muster rate. To this end we have met at a local and regional level with both governance and operations members of Wiri and Ngawha Correctional Facilities to discuss how best we can assist our people who are imprisoned, and upon their release.

We are pleased to have Trustee Helene Leaf appointed to the National Māori Advisory Group for the Department of Corrections on behalf of Ngāpuhi.

*We continue to engage in dialogue as we seek out pathways to progress forward.*



**Wane Wharerau**

Acting Deputy Chair – Board of Trustees  
NGĀPUHI KI TE WAITEMATĀ

### *Iwi Chairs Forum, Hokitika, December 2015*



## SUBSIDIARY COMPANIES OF THE RŪNANGA

### NGĀ PEKA O TE RŪNANGA-Ā-IWI O NGĀPUHI

It has been another very successful year for our subsidiaries Ngāpuhi Asset Holding Company (NAHC), Ngāpuhi Iwi Social Services (NISS) and Te Hau Ora O Ngāpuhi (THOON). On behalf of the Board of Trustees, I congratulate them on their positive results and for the remarkable work they do for, and on behalf of Ngāpuhi.

## TE KAHU O TAONU I

At a regional level, we have a strong collective relationship with Te Kahu o Taonui, the Tai Tokerau Iwi Chairs group. Te Kahu o Taonui represents nine Tai Tokerau iwi, and continue to meet on a quarterly basis to discuss issues and opportunities that affect us all.

This year there was a strong focus on the economic development of the region, with many northern iwi entering into post-settlement phase. The opportunities for Ngāpuhi are boundless in this respect, and the continued enhancement of these relationships will be key to our economic success for whānau, hapū, iwi and our region going forward.

## IWI CHAIRS FORUM

### TE KĀHUI MANUKURA Ā-IWI

At a national iwi level, Ngāpuhi continue to influence and be represented at the Iwi Chairs Forum (ICF) table, by the Rūnanga Chair and Acting Chair, assisted by a technical team from within Ngāpuhi.

The ICF comprises elected Chairs from 65 iwi throughout the motu, and meet on a quarterly basis to address issues that commonly impact on whānau, hapū and iwi across the country.

## IWI LEADERS WORK STREAMS

### NGĀ OHU MAHI A TE KĀHUI MANUKURA Ā-IWI

### *Whānau Ora Partnership Group*

The Whānau Ora Partnership Group (WOPG) is an iwi-Crown partnership providing strategic leadership to Whānau Ora. This group is responsible for setting the direction and priorities of Whānau Ora, and monitoring its progress and success.

The group has equal membership of Iwi Chairs and government Ministers. Six iwi leaders are mandated by the National ICF to represent iwi. Participating government Ministers include:

- Minister for Whānau Ora
- Minister of Finance
- Minister of Health
- Minister of Education
- Minister of Social Development
- Minister of Business, Innovation and Employment.

A key role of the WOPG is to strengthen efforts to support Whānau Ora across ministerial portfolios and identify opportunities for iwi-Crown to support shared development, aims and aspirations. They have also agreed to a shared Whānau Ora outcomes framework that takes an aspirational approach to achieving whānau well-being and self-management.

During the reporting year, the WOPG convened a series of consultation hui throughout the country. The purpose of these hui was to share the work that had been done by the WOPG, specifically, the Whānau Ora Outcomes Framework. Iwi Chairs also wanted to gain a better understanding of the current reality of Whānau Ora experiences across the country and ensure progress is not divorced from the reality of whānau in our communities.

### *Freshwater Iwi Leaders Group*

Established in 2007 the Iwi Leaders Group (ILG) is mandated by the ICF to engage directly with senior government Ministers who have a portfolio relating to freshwater reform. The focus of the ILG is to ensure the Crown recognises and gives affect to the full range of iwi rights and interests in relation to fresh water.

Ngāpuhi supports the leadership of both Tā Tumu Te Heuheu and Tā Mark Solomon within this ILG. The Principles of the ILG engagement with the Crown are:

- a. Ko te Tiriti o Waitangi te tahūhū o te kaupapa o te wai
- b. Te mana o te wai
- c. To mana motuhake o ia wai o ia iwi ki te iwi
- d. Te kaitiakitanga o ngā hapū me ngā iwi i te wai
- e. Te mana whakahaere o ngā iwi me ngā hapū ki te wai

The ILG are working on solutions to provide iwi access to water for economic development and ensuring iwi, hapū and whānau participation in freshwater management decision making, and having this reflected in Resource Management Legislation.

The ILG has consulted widely throughout Aotearoa to update whānau and provide a platform for feedback. Engagement with the Crown is done on the basis that the ILG does not have a mandate to negotiate a settlement of iwi rights and interests and they will not usurp the mana and autonomy of individual iwi.

### *Te Ture Whenua Māori*

This continues to be another important issue for Ngāpuhi. As this report is being drafted the review of the Te Ture Whenua Act is before the Māori Affairs Select Committee. Amongst other things the ICF is seeking:

- a. A commitment from the Crown to ensure that the Ture Whenua Māori Bill is consistent with the Declaration of the Rights of Indigenous Peoples (Article 3: Indigenous peoples have the right to self determination)
- b. Commitment from the Crown to address what the Crown sees as enablers (valuation, rating, land-locked land issues)

- c. Commitment from the Crown to work through a process aimed at ensuring that no more Māori land is taken for Public works without the consent of land owners
- d. Support from the Crown to jointly establish a Māori Development Service with necessary resourcing and tools to assist Māori land owners to develop their lands
- e. A commitment from the Crown for a process to establish the Māori Development Service to carry out agreed Māori Land Services (so that it is not a government department or agency).

The Te Ture Whenua Māori Iwi Leaders Group comprises the Chairs of:

- Ngāpuhi
- Ngāti Kahu
- Waikato – Tainui
- Ngāti Whanaunga
- Ngai Te Rangī
- Ngāti Pukenga
- Te Whānau ā Apanui
- Ngāti Porou
- Te Aitanga ā Māhaki
- Rongowhakaata
- Ngāti Kahungunu
- Whanganui Iwi
- Te Arawa
- Ngāti Tūwharetoa
- Te Tauihu (8 iwi from Whakatū (Nelson)
- Wairau (Blenheim) areas
- Ngāi Tahu.

Last year we reported that this review had been on the table for almost five years. Since 2014, the ICF have been responsible for hosting over 120 consultation hui throughout Aotearoa.

The ICF see the investments by government within the realm of social justice. For most this is the completion of Treaty breaches which the Crown has apologised for including Native Land Court and Māori Land Court operations.

The key areas for government leadership is rating and co-designing the Māori Land Service, and government investment is in the area of land-locked land.

### *Land-locked Māori Land blocks*

The Rūnanga have been granted funding to administer this project across three rohe: Tai Tokerau (within a 50km radius of Kaikohe), Northern Tākitimu and Aotea. The project includes high level research to identify relevant land blocks, the options to achieving access and the investment required.



*Ngawai Tuson*

*Trustee*

NGĀPUHI HOKIANGA KI TE RAKI



*Annette Kaipō*

*Proxy Trustee*

TE RŌPU TAKIWĀ O MANGĀKAHIA





*Te Rau Allen*

*Trustee*

*TAIĀMAI KI TE MARANGAI*



*Keith Wihongi*

*Proxy Trustee*

*NGĀPUHI KI TE HAUĀURU*





*A rare opportunity to view the original Treaty of Waitangi*

## HE TOHU EXHIBITION

### HE WHAKAKITENGA MOTUHAKE MŌ NGĀPUHI

In 2015, the Rūnanga was approached to participate in the permanent archive exhibition in Wellington, that aimed to bring together Te Tiriti o Waitangi, He Wakaputanga, and the Women's Suffrage Petition all under one brand in their newly expanded home at the National Library of New Zealand. As kaitiaki ā-iwi of Te Tiriti o Waitangi and He Wakaputanga, it has been our role to work closely with the working party for this exhibition to ensure the integrity of our two most precious documents is maintained. Through the Chair and the CEO, we have also had a key role on the Exhibition Technical Advisory Group.

We will continue to uphold the interests of Ngāpuhi, and iwi Māori, as these documents make their journey to their new resting place next year.

## TAKIWĀ

This year the trustee and executive committees for three takiwā, Ngāpuhi ki te Hauāuru, Hokianga ki te Raki and Ngā Ngaru o Hokianga completed their tri-annual election processes. We are pleased to report that Trustee Tau, Trustee Leaf and Trustee Tuson were re-elected as Trustees for their respective takiwā. We also congratulate all those who have been elected into the respective executive roles of Proxy Trustee, Chair, Secretary and Treasurer.

The Board would also like to extend a special thanks to former Trustees Paul Haddon and Joe Bristowe. Both Paul and Joe demonstrated sound, calm and invaluable leadership to the Board.

## CHIEF EXECUTIVE APPOINTMENT

### TE KAIHAUTŪ HOU O TE RŪNANGA-Ā-IWI O NGĀPUHI

The Board went through a robust recruitment process lasting three months, which registered strong interest from many experienced candidates, including applications from Ngāpuhi living overseas.

In August the Board were pleased to announce the appointment of Tony Dowling (Ngāpuhi, Ngati Tautahi) as our new Chief Executive.

Tony comes to us in November, from his role as Director of Innovation and Development at Te Wānanga o Aotearoa.

Tony joins the Rūnanga at a defining moment of our history, with opportunities that can advance our people. He provides the Rūnanga and Ngāpuhi with business management excellence and many other skills and experience, to help us realise our vision for Ngāpuhi.

We welcome Tony and his whānau home to Te Tai Tokerau.



*Mike Kake*

*Trustee*

*TE TAKIWĀ O NGĀPUHI  
KI WHANGAREI*



*Lorraine Young*

*Trustee*

*TE RŪNANGA O TAUMĀRERE KI  
RAKAUMANGAMANGA*





*Helene Leaf*

*Trustee*

NGĀ NGARU O HOKIANGA



*Brian Joyce*

*Trustee*

TE TAKIWĀ O NGĀPUHI KI  
TE TONGA O TĀMAKI MAKAURAU



*My thanks is extended to  
Te Rōpu Kaumātua Kuia o  
te whare tapu o Ngāpuhi.  
You are the backbone of our  
whānau, hapū and iwi.*

## CONCLUSION

### HE KUPU WHAKATEPE

In conclusion, the work streams I have reported on are an illustration of significant work streams that the Rūnanga is involved and engaged in leading and supporting. Much more is undertaken to continue to empower whānau and hapū and to grow influence on behalf of our people.

I would like to take this opportunity to thank the Board of Trustees for their unwavering support and counsel during what has been an unprecedented year. Their contribution and generosity of time has been invaluable and enabled continued stability and growth across the organisation.

On behalf of the Board I would also like to thank our retiring Chief Executive Allen Wihongi, for his tireless years of service to Ngāpuhi.

In last year's Queen's Birthday Honours, Allen became a Member of the New Zealand Order of Merit for services to Māori, the arts, and education. We warmly congratulate him for this well-deserved recognition. Allen also remains on the Technical Advisory Group for the *He Tohu* permanent Archive Exhibition in Wellington.

Allen ensured there was a steady platform for his successor. I would like to acknowledge Erena Kara, who stepped into the role of Acting Chief Executive in February this year, for her commitment and leadership of her team to help fulfill our mission and realise our vision for Ngāpuhi.

A special mention and acknowledgement must be made of our staff, our hard working kaimahi across the Ngāpuhi Rūnanga Group. The Board places high value on their collective commitment, dedication and excellence they each bring to their respective roles, demonstrated on a daily basis. These incredible people are the heart and soul of the Rūnanga. Our governance could not function without them, and we could not achieve all that we have achieved on behalf of Ngāpuhi without them.

Finally but by no means least, my thanks is extended to Te Rōpu Kaumātua Kuia o te whare tapu o Ngāpuhi. You are the backbone of our whānau, hapū and iwi. Thank you each and everyone for being our shining light in times of darkness, our peace in times of disagreement and your calmness in times of tumult.

**No reira e te iwi, e ngā mana, e ngā reo, tēnā koutou katoa.**

### Carol Dodd

*Acting Chair – Board of Trustees  
Te Rūnanga-Ā-Iwi O Ngāpuhi*

#### GLOSSARY OF TERMS:

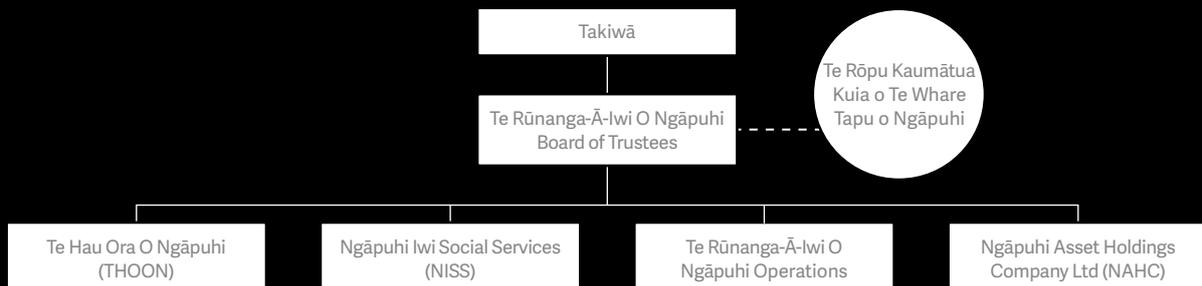
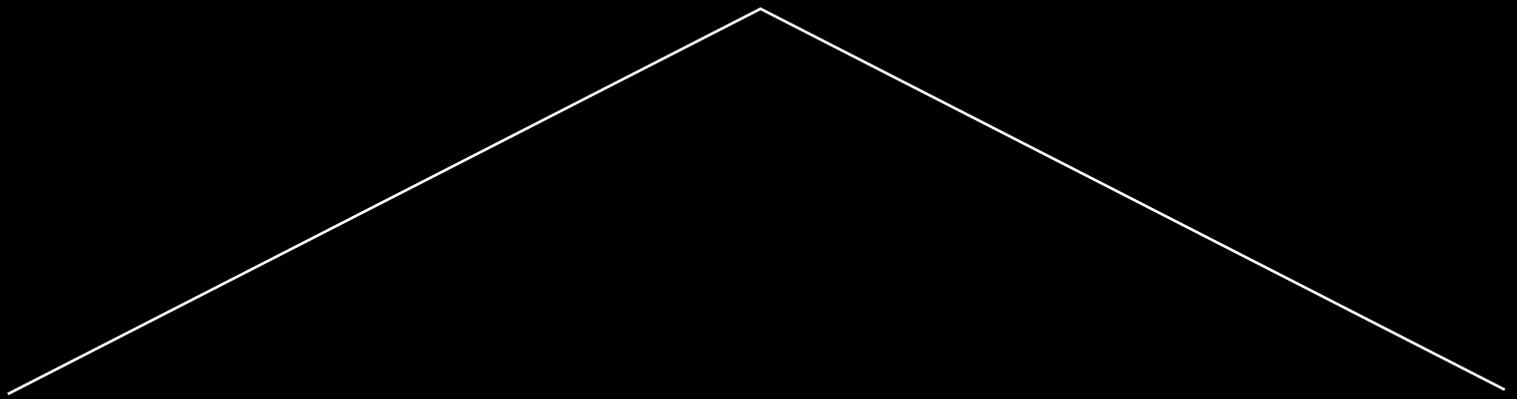
<b>TRAION</b>	Te Rūnanga-Ā-Iwi O Ngāpuhi
<b>THOON</b>	Te Hau Ora O Ngāpuhi
<b>NISS</b>	Ngāpuhi Iwi Social Services
<b>NAHC</b>	Ngāpuhi Asset Holding Company
<b>ICF</b>	Iwi Chairs Forum
<b>ILG</b>	Iwi Leaders Group (Freshwater)
<b>WOPG</b>	Whānau Ora Partnership Group





## ACTING CEO'S REPORT

*Tā te Kaihautū Taupua o Te Rūnanga-Ā-Iwi O Ngāpuhi*



*Our ever enduring vision  
Kia tū tika ai te whare tapu  
o Ngāpuhi continues  
to inspire and drive the  
energy and commitment to  
create a sustainable future  
for Ngāpuhi.*

**Our** ever enduring vision *Kia tū tika ai te whare tapu o Ngāpuhi* continues to inspire and drive the energy and commitment to create a sustainable future for

Ngāpuhi. It is a vision we proudly promote and pursue in everything we do as kaimahi of Te Rūnanga-Ā-Iwi O Ngāpuhi (Rūnanga).

This however, is not a vision we can realise on our own. We must acknowledge our key partners who continue to support the work of the Rūnanga as we create opportunities and pathways into the future, recognising the vision that has been set before us.

I acknowledge the leadership and support of our Trustees, and the respective Boards, General Managers and Chief Executives of our subsidiary organisations: Ngāpuhi Asset Holding Company, Ngāpuhi Iwi Social Services and our newest addition, Te Hau Ora O Ngāpuhi. I also humbly acknowledge and recognise the continued support from our Kaumātua and Kuia over the past 12 months. Your awahi and tautoko to our staff is warmly appreciated.

I am pleased to report to Ngāpuhi, the activities, successes and achievements for the 12 month period ending 30 June 2016.



**Erena Kara**

*Acting CEO*

TE RŪNANGA-Ā-IWI O NGĀPUHI

## SUMMARY OF GROUP NET ASSETS

GROUP RESULT (\$M)	2012	2013	2014	2015	2016
Gain (Loss) on Revaluation	6.60	(0.15)	(0.26)	(0.29)	(0.01)
Net Surplus	0.50	5.50	0.22	1.43	1.84
Tūhoronuku Contribution	(1.10)	1.35	0.29	-	-
Total Surplus for the Year	6.00	6.70	0.25	1.14	1.83

GROUP NET ASSETS (\$M)	2012	2013	2014	2015	2016
Net of Other Assets & Liabilities	33.25	40.62	39.19	35.51	21.26
Fixed Assets, Managed Investments	10.05	9.37	11.15	15.96	32.06
Net Assets	43.30	49.99	50.34	51.47	53.32
Increase in Net Assets	6.10	6.69	0.35	1.13	1.85
Asset Growth	16.44%	15.46%	0.70%	2.26%	3.60%

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

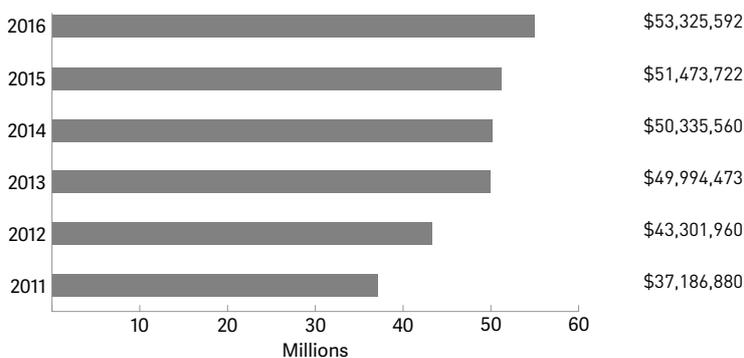
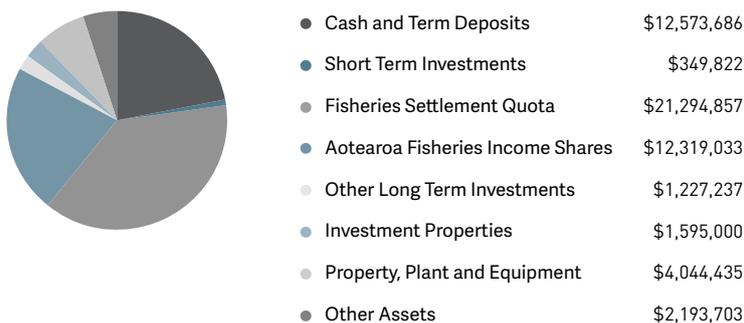


FIGURE 2 GROUP TOTAL ASSETS





One of the billboards from this year's Ngāpuhi Festival

## FINANCIAL PERFORMANCE

TE MAHI AHUMONI

I am pleased to report that the Ngāpuhi Rūnanga Group's financial performance was positive for the year ended 30 June 2016. The group financial statements now incorporate the financial statements for Te Hau Ora o Ngāpuhi Limited.

From a financial reporting point of view, a highlight of the year was adopting the new financial reporting standards across the Ngāpuhi Rūnanga Group.

Notwithstanding the challenges over the past 12 months, I am very pleased to report that Group Operations have recorded a net surplus of \$1.85M. This has increased the net assets of the Group from \$51.47M to \$53.33M, an increase of 3.6% over the previous financial year and 23.15% increase over the last five financial years.

Prudent financial management continues to be a focus for the Group to enhance financial performance year on year. The Group collectively managed to increase revenue by \$2.4M during the year. The group's non-employment related expenses, before a one-off provision for the Tuhoronuku loan, have reduced by \$0.38M. This could not be possible without the active cost management approach and practices across the Group's management and governance.

## STRATEGIC PLAN 2014-2019

TE RAUTAKI WHAKAHAERE 2014-2019

We have reached the end of year two of our five-year strategic plan. The second year has enabled us to build on the learnings, successes and opportunities from year one. Our takiwā, hapū, marae and whānau are integral to ensuring the bricks and mortar are solid, providing ongoing support and advice, and engaging in discussions needed to move Ngāpuhi forward together.

## NGĀPUHI FESTIVAL

TE HUI AHUREI O NGĀPUHI

Firstly I would like to pay our respects and homage to Colleen Urlich and Manos Nathan. Their contribution to the festival and the Toi Ngāpuhi exhibition over the many years is immeasurable. I also acknowledge their whānau and friends whose support and strong presence at the opening of the exhibition, and throughout the duration of the festival was greatly felt and appreciated. Thank you.

The 2016 Ngāpuhi Festival was one of the year's highlights, attracting more than 30,000 people to Kaikohe. The festival officially opened with the Toi Ngāpuhi exhibition and continued for a further five days, ending with an eclectic variety of entertainment across two stages.

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*Notwithstanding the challenges over the past 12 months, I am very pleased to report that Group Operations have recorded a net surplus of \$1.85M.*

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*Toi Ngāpuhi Exhibition 2016*

The Toi Ngāpuhi Exhibition is always a highpoint for our festival, with many Tai Tokerau artists exhibiting their beautiful work, and allowing an opportunity for everyone to enjoy Aotearoa's largest Iwi arts exhibition. We acknowledge the support of Creative NZ, and Russell McVeagh, and the many hours put in by the Tai Tokerau Māori Artists Collective to provide hospitality to visitors, and ensure this year's event was another success.

The Ngāpuhi Festival is always a brilliant celebration of all that is Ngāpuhi, and this year was no exception. Another significant highlight was partnering with Te Hiku Media to provide live video-streaming. I would like to acknowledge Te Hiku Media's support and quality coverage that attracted many thousands of online viewers and positive feedback.

Ngāpuhi Festival would not be the success it is without the tremendous support from our sponsors and supporters. I would like to thank the large contingent of volunteers, including a large youth voluntary crew for their support. On behalf of the festival committee and the Rūnanga I extend a warm thanks to everyone for helping make Ngāpuhi Festival 2016 another huge success. You can view photos and video performances from the festival at [ngapuhifestival.com](http://ngapuhifestival.com) and on the festival facebook page. We also share photo memories from the festival in this report.

## COMMUNICATIONS AND IDENTITY

### NGĀ MAHI WHAKAPĀ ME TE WHAKAWHANAUNGA

Engaging, informing, promoting and communicating in meaningful ways continues to be an important focus for the Rūnanga as it seeks to positively influence and position the Rūnanga in the hearts and minds of the people we represent. Particularly as the Ngāpuhi Treaty settlement draws nearer.

Delivery against the Rūnanga's year-two key performance indicators (KPIs) and five-year Strategic Plan has enhanced levels of information, engagement and interaction across the Rūnanga Group, and externally with the people and organisations who are important to us.

It is pleasing to report that within a period of significant organisational change most of the year – two KPIs for Communications and Identity were achieved or exceeded in many instances.

The communications team has an ambitious undertaking to develop a strong communications culture across the Rūnanga Group and reach out to the hearts and minds of 125,000 people who identify themselves as Ngāpuhi. We look forward to creating and influencing the opportunities ahead for the Rūnanga to lead the spiritual, social, cultural, environmental and economic growth of Ngāpuhi.

Ongoing engagement with Ngāpuhi by email, newsletters, website, social media, hui, wānanga and other events, and through the distribution of education scholarships and discretionary funding has helped increase Iwi registrations during the 2015/16 year. It is critical that our people register and ensure the contact details we have on file are accurate, so we can inform them of important news and opportunities.

To register or check if your details are up to date, please contact us on 0800 NGAPUHI or [registrations@ngapuhi.org](mailto:registrations@ngapuhi.org)

*At the heart of it, Whānau Ora is the ability to work alongside whānau within a supportive environment and in a manner that empowers the pursuit of their goals and aspirations.*

### WHĀNAU ORA

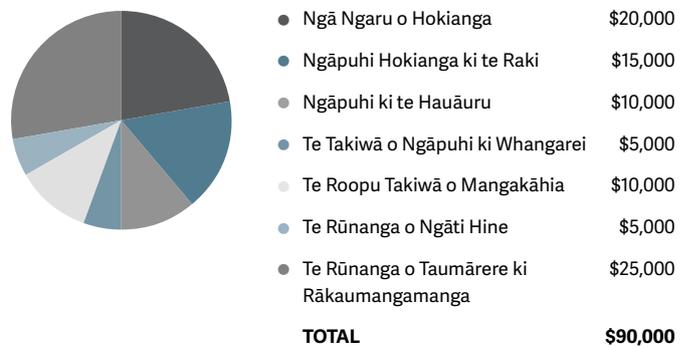
As a specific programme, Whānau Ora is delivered through Te Hau Ora O Ngāpuhi as the lead agency. Our contribution in this context is providing back office support to kaimahi who work directly with whānau.

We entered several agreements and strategic relationships over the past 12 months that will have positive impacts for Ngāpuhi whānau to achieve their goals and aspirations. Throughout the year we remained a key partner of the Kaikohe Social Sector Trial Advisory Group. Through this relationship we worked closely with the Ministry of Social Development, Te Puni Kōkiri, Ministry of Primary Industries and the Ministry of Education. The ability to work strategically with these key partners provides an opportunity for Ngāpuhi to significantly participate in important decision making processes, relative to how services could and should be delivered to Ngāpuhi.

This year, we secured funding from the Ministry of Education to work directly with whānau to help them engage and support educational achievement within their whānau. We are acutely aware of the inequities and barriers faced by Ngāpuhi tamariki with regards to educational achievement. The Whānau Education Action Plan (WEAPs) programme allows NISS and THOON kaimahi to work directly with whānau to help plan and achieve their educational goals.

Whānau Ora as an ideology encompasses more than what can possibly be offered through government agencies and programmes. At the heart of it, Whānau Ora is the ability to work alongside whānau within a supportive environment and in a manner that empowers the pursuit of their goals and aspirations.

**FIGURE 3** 2015-2016 HAPŪ FUNDING DISTRIBUTION BY TAKIWĀ



**FIGURE 4** 2015-2016 HAPŪ FUNDING DISTRIBUTION BY CATEGORY



## IWI DEVELOPMENT

### NGĀ MAHI WHANAKETANGA MŌ TE IWI

The past year has provided many opportunities and benefits for us to 'lead the spiritual, social, cultural, environmental and economic growth of Ngāpuhi', including formalised contracts in the housing, education and arts sectors.

### NATURAL RESOURCE MANAGEMENT

With natural resource management and development an important area for whānau, hapū and marae, a key initiative the hapū development team has supported over the past 12 months was establishing a meaningful relationship between the Department of Conservation (DoC) and the mana whenua of the public swimming area, Forest Pools. For several years, Forest Pools has been managed by DoC. The aim of this initiative was to formalise a co-management arrangement between DoC and mana whenua. As a result 'Te Mauri O Waihou' was established, a group made up of mana whenua, DoC and local hapū. While in its early stages, the Group has already made great progress in managing the swimming area. This has included a small restoration and planting programme with DoC.

The team continues to monitor Resource Consent notifications with activities in the coastal marine area such as swing mooring, dinghy ramps and sea-wall applications. Over the past 12 months, the Iwi Development Leader has been Co-Chair of the Mangere Catchment Area Group, and in June 2016, the Northland Regional Council Environment Management Committee approved their draft catchment plan for public consultation. One of the key benefits as Co-Chair is influencing a greater emphasis on tangata whenua input being reflected in draft catchment plans. This is something that has not been seen with other draft catchment plans.

During the year, the Rūnanga also formed a significant relationship with the BECA Consultancy Group. BECA conducted assessments with three marae within our tribal boundaries to produce 20 year asset management plans for Waiwhatawhata, Kokohuia, and Parihaka Marae, respectively. These types of assessments and plans provide a means to helping identify how we can assist with future proofing our marae.



Whānau enjoying themselves at Forest Pools

FIGURE 5 2016 SCHOLARSHIPS BY TAKIŪĀ

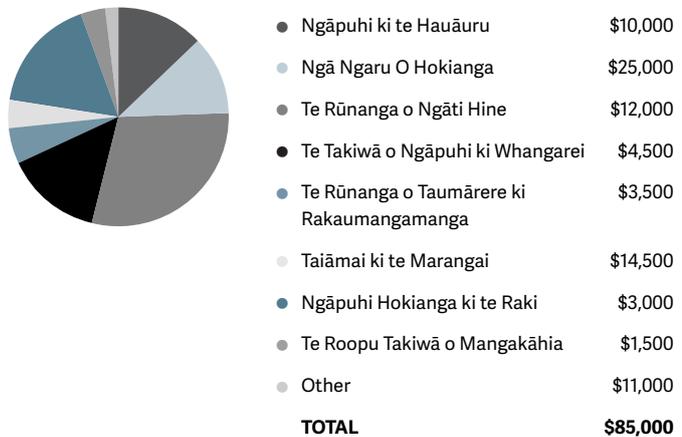
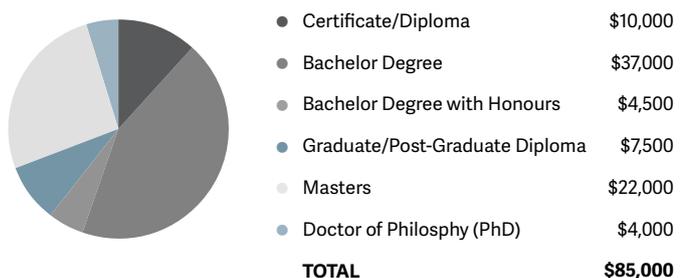


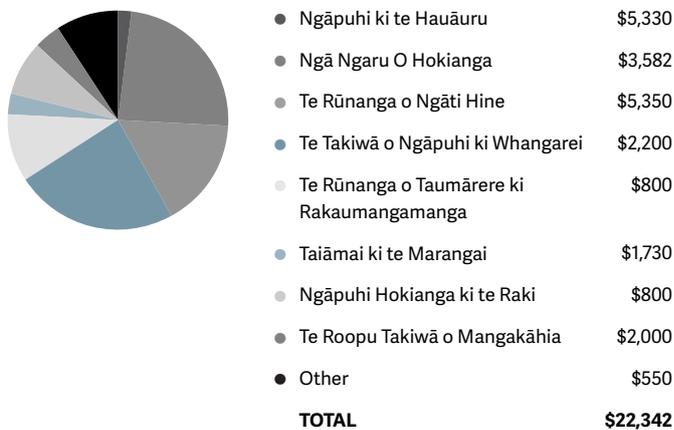
FIGURE 6 2016 SCHOLARSHIPS BY STUDY TYPE





*Celebrating papakainga housing developments with Hon. Te Ururoa Flavell and Marama Fox*

**FIGURE 7** DISCRETIONARY FUNDING DISTRIBUTION BY TAKIWĀ



**FIGURE 8** 2015-2016 SPONSORSHIP FUND DISTRIBUTION



## HOUSING SUPPORT

In March 2016, the Rūnanga entered into a significant Māori Housing Network contract with Te Puni Kōkiri. The funding allows us to support 10 whānau who need immediate help with improving their homes to be warm, safe and compliant. The fund also enabled us to work closely with Māori land Trusts interested in utilising papakainga land for whānau housing. Over the course of the year ending February 2017, we will have delivered 12 papakainga workshops to support this important housing initiative.

## NGĀPUHI ARTS STRATEGY

The Rūnanga has formalised a Memorandum of Understanding (MoU) with Creative New Zealand to develop a 25 year Ngāpuhi Arts Strategy. The MoU is significant for Ngāpuhi, as it provides an opportunity to investigate what our needs are in terms of Arts, including the storage and archiving of taonga.

## ECONOMIC DEVELOPMENT

### NGĀ MAHI OHANGA

Through the Tai Tokerau Iwi Chief Executives Consortium (TTICEC), we continue to be an important contributor to the *He Tangata, He Whenua, He Oranga* economic strategy. The strategy provides a strong foundation to build an economically strong Tai Tokerau. The strategy is clear that iwi have a critical role to play in the development of the region, and are a strong collective partner for the north.

One of the major reports to come out this year has been the *Mid-North (Northland) Multiple Māori Land Blocks*. The report was produced by the Ministry of Primary Industries (MPI), with the Rūnanga as one of the key partners. The report was released by Hon. Minister Flavell at the Tai Tokerau Māori Economic Forum held in May. It identifies Māori land ownership within a 30-50 kilometre radius of Kaikohe. Collectively, there are 84,003 hectares of Māori land sitting within this radius, with an average of 63 owners per block. The report highlights the potential uses of the land, and the economic opportunities that could result if the right information and investment is provided. The report provides an excellent base for Māori land owners, Trusts and the like to start to investigate how their land may be utilised given the right information, investment levels, and management structures.

This has led into a current initiative looking at opportunities with land-locked Māori lands, specifically within a 50km radius identified in the MPI report. This initiative is funded through Te Puni Kōkiri and comes as a result of the relationship we have through the ICF.

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*The past year has provided many opportunities and benefits for us to 'lead the spiritual, social, cultural, environmental and economic growth of Ngāpuhi'.*

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## SUPPORTING FUNDING DISTRIBUTIONS

### TE WHAKARATO PŪTEA TAUTOKO

We continue to distribute discretionary and sponsorship funding to registered Ngāpuhi members to encourage and support participation, achievement and success. I am happy to report that 100% of the funding available was allocated in the year ending 30 June 2016. Many funding recipients write to the Rūnanga to express their gratitude, with some of these thank you letters available via our email newsletter 'E-Mara' or on our website [ngapuhi.iwi.nz](http://ngapuhi.iwi.nz) under 'funding stories'.

Two funds to support hapū development are distributed through the Board. The *Hapū Development fund* continues to support marae and hapū to develop strategic plans and establish good governance and management structures. This year the fund supported; Kaingahoa Marae to complete a feasibility study report for their marae; Waimarie o Whatitiri Marae Trust to support the development of a business and marketing plan including strategic goals and objectives; Te Mauri o Waihou to develop a strategic planning document for the formation of a legal entity to co-manage the Forest Pools site.

The *Major Marae Assistance fund* helped to complete major Marae projects. This year funding was provided to Te Rawhiti Marae to provide wheelchair access and upgrade their hot water system.

The *Ngāpuhi Education Scholarships* continue to receive a high number of applicants, unfortunately more than we are able to fund. The Scholarships Sub-Committee work diligently within the funding criteria to select successful candidates every year. This year we were pleased to award 77 applicants with scholarships, with the majority studying at Bachelors level.

This year has seen us enhance our relationship with Victoria University, who provided an additional scholarship to registered Ngāpuhi students studying at their respective institution. Through this relationship, we provided further support to four Ngāpuhi students studying at Victoria University.

Furthermore, our long-standing relationship with the University of Auckland continues to grow with a joint agreement to co-fund up to 12 registered Ngāpuhi students successfully completing the Graduate Diploma in Business Management (Māori Development). This agreement sees the University, Rūnanga and student paying a third each of their annual tuition fees.

## A SPECIAL THANKS TO ALLEN WIHONGI

HE MIHI KI A ALLEN WIHONGI

In April of this year Allen Wihongi retired from his role as CEO of the Rūnanga. Allen was employed with the Rūnanga for 12 years, with two years as CEO. His immense dedication to our organisation and the advancement of Ngāpuhi is acknowledged by many, including being awarded a Queens Service Medal in 2015 for services to Māori, the arts and education, and becoming a Member of the New Zealand Order of Merit.

Allen's leadership, mentorship and guidance are some of the many strengths we enjoyed as staff. His representative roles on the many groups he participated in, ensured Ngāpuhi had a strong voice.

We were incredibly fortunate to have had Allen within our organisation for the time we did. We thank his whānau for supporting him to be with us for so long, and wish Allen and his wife, Leonie, all the best in their retirement.



Allen Wihongi receiving his Queen's Service Medal

## INTRODUCING OUR NEW CEO

KO TĀ MĀTOU KAIHAUTŪ HOU

In February 2016, I was honoured to come into the role as Acting CEO for the Rūnanga. As we move into a new era, we look forward to welcoming Tony Dowling (Ngāpuhi, Ngāti Tautahi) in November as our new CEO. We wish Tony and his whānau all the best as they make their move North, and welcome them into the Rūnanga whānau.

## STAFF

NGĀ KAIMAHI

For many reasons, the past year has presented challenges for our hardworking Rūnanga staff. To the staff/kaimahi, it has been my privilege and pleasure to work alongside you all, and others across the wider Rūnanga Group.

I have admired your resilience, positivity and support for each other over the past 10 months, as Acting CEO. I thank you all for your continued support and contribution to our organisation, and to Ngāpuhi.

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

### GLOSSARY OF TERMS:

NAHC	Ngāpuhi Asset Holding Company
NISS	Ngāpuhi Iwi Social Services
THOON	Te Hau Ora O Ngāpuhi
WEAP	Whānau Education Action Plan
BNZ	Bank of New Zealand
DoC	Department of Conservation
MPI	Ministry of Primary Industries
ICF	Iwi Chairs Forum
TTICEC	Tai Tokerau Iwi Chief Executives Consortium
MOU	Memorandum of Understanding

### Erena Kara

Acting CEO

Te Rūnanga-Ā-Iwi O Ngāpuhi

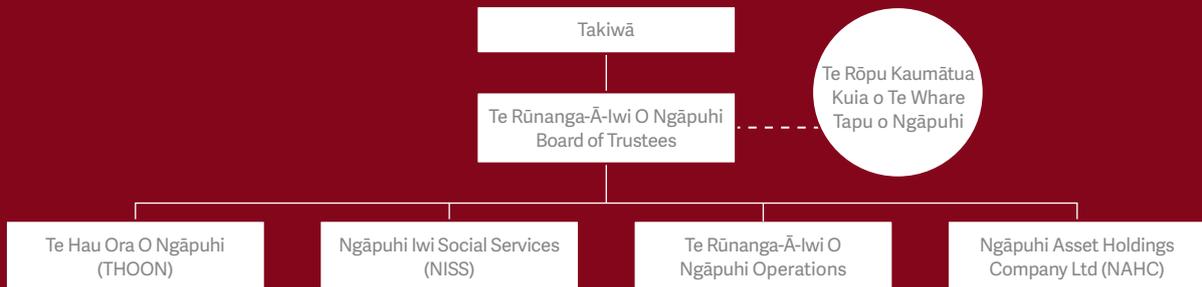
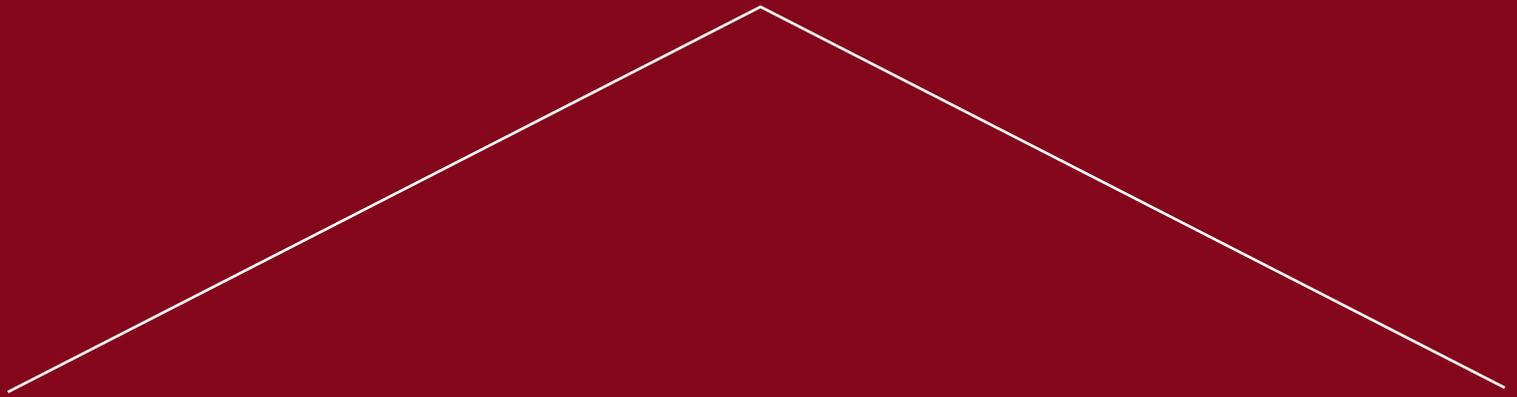




# TE RŌPU KAUMĀTUA KUIA O TE WHARE TAPU O NGĀPUHI

## CO-CHAIR'S REPORT

*Pūrongo ā Te Rōpu Kaumātua Kuia o te Whare Tapu O Ngāpuhi*



**TE RŌPU KAUMĀTUA KUIA O TE WHARE TAPU O  
NGĀPUHI EXECUTIVE COMMITTEE**

Reverend Kuini Matene	Co-Chair
Steve Morunga	Co-Chair
Lavinia Wynyard	Secretary
Winnie Leach	Member
Carol Dodd	Member
Arvind Solomon	Member
Nau Epiha	Member
Wiremu Wiremu	Member
Shelley Naera-Tau	Co-ordinator

*On behalf of Te Rōpu  
Kaumātua Kuia o Te  
Whare Tapu o Ngāpuhi it  
is our pleasure to provide a  
combined account of activities  
and achievements over the  
past 12 months.*

**E te** iwi o Ngāpuhi  
tēnā tātou katoa.

*Tēnei ka mihi kau atu ki ngā Kaumātua me  
ngā Kuia katoa o Ngāpuhi e pūpuri tonu  
nei i te mana o Ngāpuhi puta noa. Ahatia  
kei hea raini koutou e noho ana, ko te mana  
o Ngāpuhi e noho tonu ana ki runga i a  
koutou, arā, wa tātou pokowhiwhi.*

*Ka huri te arero o taku taiaha ki te  
hunga kua riro ki te haa kore, ki te kiri  
mātao. Ko te kōrero mō rātou, haere mai  
haere atu ki tua o te ārai, kia tūtaki atu  
ki ngā Mātua Tūpuna e tātari atu ana i a  
koutou. Hoki atu ki te kainga kua oti nei te  
tongia e Io Te Matua hei kainga mutunga  
mō koutou, arā, tātou katoa.*

*Ka hoki mai ngā kōrero ki a tātou, ngā  
māhuetanga iho.*

**Mauri Ora.**



**Reverend Kuini Matene**

Co-Chair

TE RŌPU EXECUTIVE COMMITTEE

On behalf of Te Rōpu Kaumātua Kuia o Te Whare Tapu o Ngāpuhi (Te Rōpu) it is our pleasure to provide a combined account of activities and achievements over the past 12 months.

#### CONSTITUTIONAL ROLE

Te Rōpu is a constituted body and member of Te Rūnanga-Ā-Iwi O Ngāpuhi (Rūnanga) by virtue of their constitutional arrangements. The Rūnanga constitution is clear in that:

*There shall be a council of Ngāpuhi Kaumātua and Kuia comprising such Kaumātua and Kuia as the Trustees may in their absolute discretion consider appropriate.*

*Te Rōpu Kaumātua Kuia o Te Whare Tapu o Ngāpuhi shall advise the Trustees on the following:*

*To ensure that the Trustees meet their cultural and spiritual obligations to Te Whare Tapu o Ngāpuhi; and maintaining the mana of Ngāpuhi by ensuring that the Trustees meet their cultural and spiritual obligations to Te Whare Tapu o Ngāpuhi.*

An important responsibility for the committee is to ensure Te Rōpu carries out its obligations to the Rūnanga constitution. Te Rōpu is open to Kaumātua and Kuia of Ngāpuhi descent and we encourage everyone to attend our meetings and participate in discussions. We hold an AGM annually where members are elected to fill executive committee roles and responsibilities.

#### BOARD REPRESENTATION

Te Rōpu rotate their attendance at all Rūnanga Board meetings to listen and advise the Board as necessary on matters of importance, particularly Reo, Tikanga and Whanaungatanga. Te Rōpu provide dignity to discussions and decision processes and maintain a presence for and on behalf of wider Kaumātua Kuia o Ngāpuhi as required by constitution.

#### HIKOI OF HOPE

In the period under review Te Rōpu was the driving force for the Hikoī of Hope in Kaikohe, which gained tremendous momentum and support in many other regions across the country. Kaumātua and Kuia invited other community members to join with us and led the march through Kaikohe to voice to our people and community that we care about them and that suicide is not an option when under duress.

*Te Rōpu provide dignity to discussions and decision processes and maintain a presence for and on behalf of wider Kaumātua Kuia o Ngāpuhi as required by constitution.*

#### TE WAIPOUNAMU

The highlight of the past twelve months was our trip to visit whanaunga and experience the South Island. We worked hard to raise funds to allow Te Rōpu to visit Marae and places in the South Island that many had not visited in their lives. We again extend our gratitude to the two Marae who hosted us, Tomairangi in Invercargill and Apirima in Riverton.

#### REGULAR MEETINGS

Te Rōpu meet monthly on the last Thursday of the month for waiata sessions to assist our Ngāpuhi kaikōrero when representing Ngāpuhi and attending local, region and national hui. These sessions are thoroughly enjoyed by Te Rōpu, particularly for many Kaumātua and Kuia who do not regularly participate in this type of activity.

#### NGĀPUHI FESTIVAL

At the Ngāpuhi Festival 2016, Te Rōpu hosted Kaumātua and Kuia, Māori mai, Pākeha mai. Many pākeha Kaumātua and Kuia appreciated and acknowledged the hospitality provided. Furthermore, our Kaumātua and Kuia were the hosts for the sponsorship tent and enjoyed the interaction and kōrero with sponsors and supporters.

*The ability to support the Rūnanga to the best of our ability and knowledge is always at the forefront of our thoughts and actions.*

#### HE WHANAUNGATANGA

Strong relationships have developed over the years between Te Rōpu and our whanaunga living in Tāmaki and whānau associated with the Te Whānau o Waipereira Trust. We are pleased that Ngāpuhi Kaumātua and Kuia in Tāmaki have attended and enjoyed our annual events. The last combined gathering was our Te Rōpu ball held at the RSA in Kerikeri in 2015. We are currently considering another combined evening gathering in Tāmaki this year.

#### PARTICIPATION AND SUPPORT

There has been an increase in the number of Kaumātua and Kuia who attend our various hui as we encourage and support them to become involved in Te Rōpu matters, discussions and events.

As Te Rōpu grows, so to does our experience which creates collective strength and a desire to be together to share our stories and experiences. There has been an awareness created of the spiritual enjoyment when Kaumātua and Kuia meet together. For many years, Te Rōpu have been the backbone of Rūnanga AGMs, takiwā meetings and roadshows where we have encouraged each other to become politically involved in the running of our Rūnanga. The ability to support the Rūnanga to the best of our ability and knowledge is always at the forefront of our thoughts and actions.

We acknowledge all members of the wider Kaumātua Kuia Rōpu for their diligence and support at waiata sessions, whakataū, pōhiri and many other important occasions, including supporting Kaumātua when we travel to Hui Mate.



**Steve Morunga**

Co-Chair

TE RŌPU EXECUTIVE COMMITTEE

#### GLOSSARY OF TERMS:

<b>Te Rōpu</b>	Te Rōpu Kaumātua Kuia o te whare tapu o Ngāpuhi
<b>AGM</b>	Annual General Meeting



*Carol Dodd*

*Member*

TE RŌPU EXECUTIVE COMMITTEE

## NGĀPUHI TE TIRITI O WAITANGI CLAIMS AGAINST THE CROWN

NGĀ KEREME MOTUHAKE O NGĀPUHI  
KI TE KARAUNA

Te Rōpu is very conscious of the humble beginnings of Ngāpuhi's journey to hold the Crown accountable for its transgressions against Te Tiriti o Waitangi. At the 2008 AGM for the Rūnanga, Kaumātua and Kuia moved that the Rūnanga investigate the settlement of these claims through the entity to be known as Te Rōpu o Tūhoronuku.

We have always supported Te Rōpu o Tūhoronuku, particularly where advice and information was sought.

We continue to be active in discussion about what we believe is needed for the betterment of all Ngāpuhi, and are determined to make a difference in the leadership and direction that Ngāpuhi must take to fulfill the Rūnanga's vision where the sacred house of Ngāpuhi stands strong – kia tū tika ai te whare tapu o Ngāpuhi.





*Wiremu Wiremu*

*Member*

TE RŌPU EXECUTIVE COMMITTEE



*Nau Epiha*

*Member*

TE RŌPU EXECUTIVE COMMITTEE



*Arvind Solomon*

*Member*

TE RŌPU EXECUTIVE COMMITTEE





*Winnie Leach*

*Member*

TE RŌPU EXECUTIVE COMMITTEE



*Lavinia Wynyard*

*Secretary*

TE RŌPU EXECUTIVE COMMITTEE



## CONCLUSION

### HE KUPU WHAKATEPE

Te Rōpu are pleased with our attendance and contribution over the past 12 months, attending all Rūnanga Board meetings, participating in many events and functions locally, regionally and nationally on behalf of Ngāpuhi, and influencing important discussions and issues to enhance the mana of Ngāpuhi.

To our beloved Kaumātua and Kuia, we trust that you have enjoyed your participation with Te Rōpu, as we continue to seek your guidance and support.

Ki wa tātou Kaumātua me ngā Kuia, ngā kai pupuri i ngā tikanga o Ngāpuhi e arahi ana i a tātou katoa, kia kaha, kia kakama, kia nanakia i roto i wa tātou mahi katoa mō Ngāpuhi-nui-tonu.

Ki a koutou e ngā whaea, e ngā matua – ka mihi tonu ki a koutou e ngā toka tūmoana ki roto i tēnei Rōpu, e tiaki nei i te mana me ngā Tikanga tuku iho. Ma Io Te Matua koutou, arā, tātou katoa e tiaki e manaaki e atawhai, i te Ao, i te Pō, i ngā wā katoa.

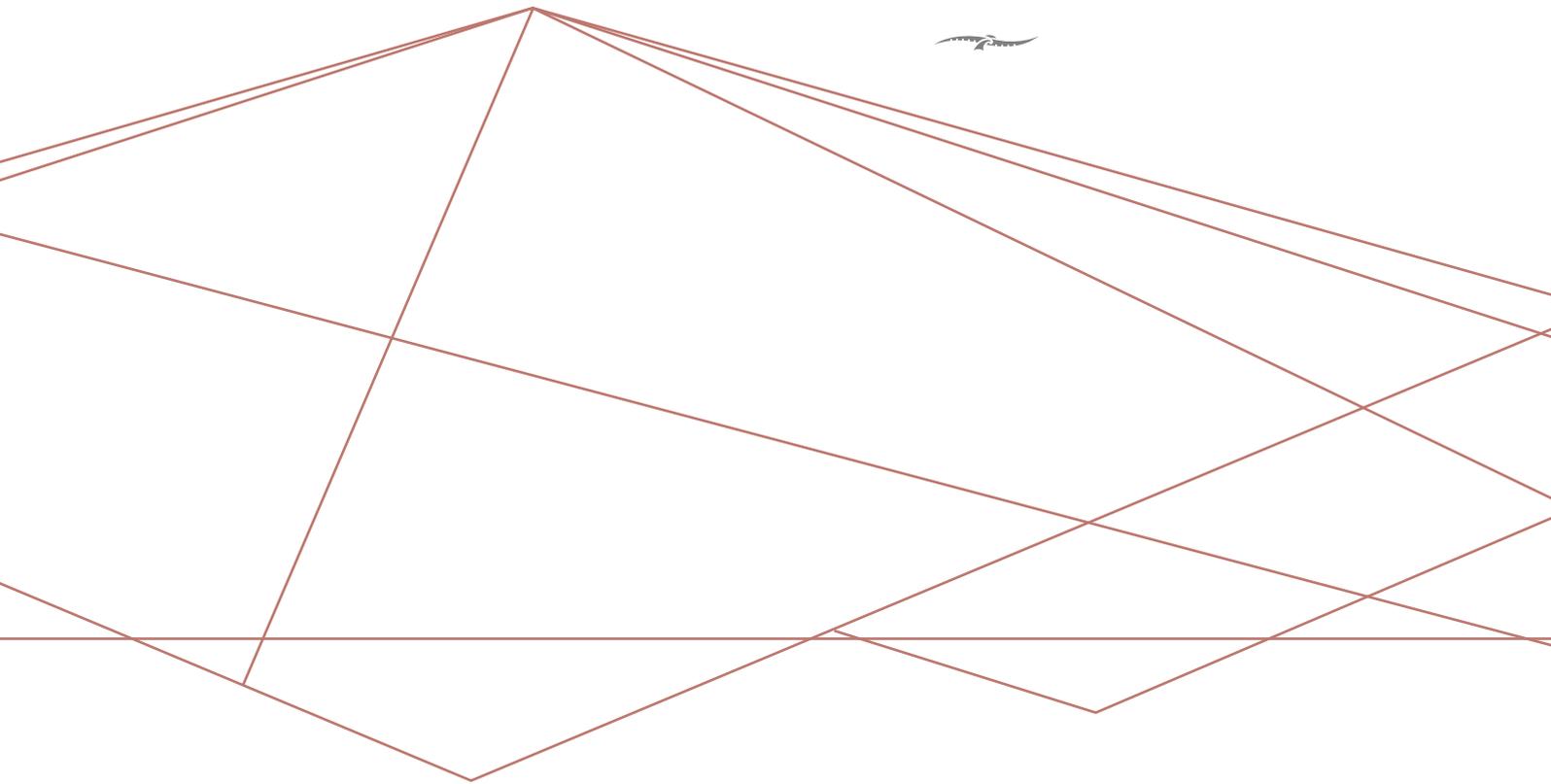
### Mauri Ora

**Reverend Kuini Matene**

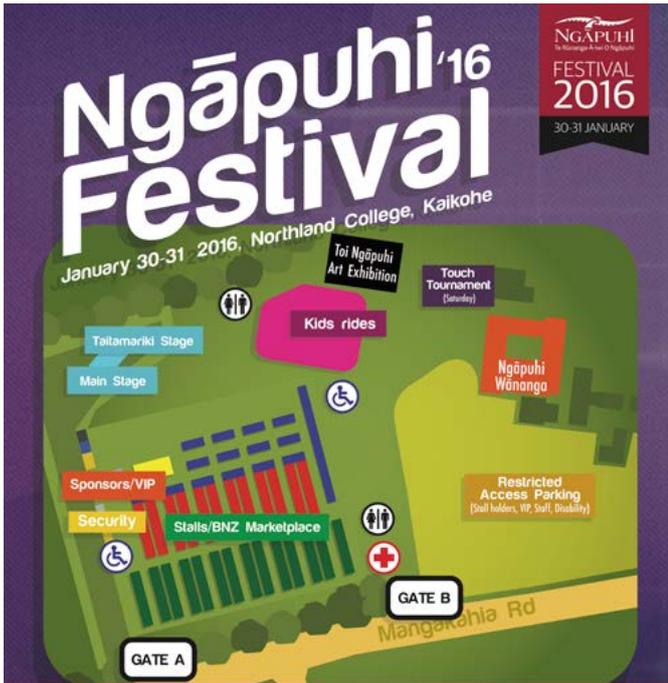
**Steve Morunga**

*Co-chairs*

*Te Rōpu Kaumātua Kuia o Te Whare Tapu o Ngāpuhi*



**NGĀPUHI**  
Te Runanga A Iwi O Ngāpuhi  
**FESTIVAL**  
**2016**



**CHOICE BLOCKS\***  
\* All Natural \*

Strawberry	\$4.00
Orange	\$4.00
Lemonade + Lime (Sugar reduced with stevia)	\$4.00
Honey de Green tea	\$4.00
Watermelon & Mint	\$4.00
Orange, Mango Passionfruit No Added sugar	\$4.00



Watch the festival LIVE online at [www.ngapuhifestival.com/live](http://www.ngapuhifestival.com/live)

**Saturday 30th**

**Main Stage**  
Proudly sponsored by Massey University

7:30am	Karakia / Official Opening
9:15am	Te Ara Whānui (Kapa Haka)
10:05am	The Poets Collective
10:50am	Hokiang Country Club
11:45am	Muriwhenua (Kapa Haka)
12:35pm	Dennis Marsh
1:55pm	Tū Ake Extravaganza
3:05pm	Rootz Konekt
4:20pm	Kauwiti Selwyn & Guests
5:45pm	Brendon T & the Vibes
7:05pm	Troy Kingi
8:05pm	Karakia / Festival Close

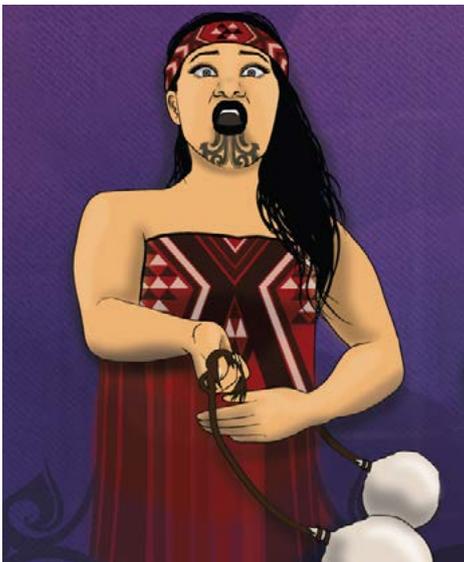
**Tailamāriki Stage**

9:45am	Izaia Tiliālo & Huia Shortland
10:30am	Hineira Tipene-Komene
11:20am	Asch Rose
12:15pm	Legion of Dance
1:35pm	Movement 2 Inspire
2:45pm	Briana Rudolph Karena
4:00pm	Dane Moeke
5:20pm	Raniera Rakana
6:45pm	Whenua Patuwaī

**Ngāpuhi Wānanga**

10:00am	Wahine Toa & Hariata Rongo Blue Bonnet Exhibition presented by Dr Angela Middleton, Maureen Lander and Heather Randerson
11:00am	Hineira Tipene-Komene Whaikōrero speaker
11:30am	Ngāpuhi Treaty Settlement Forum
1:30pm	Ezekiel Tamaana-Rauī Whaikōrero speaker
2:00pm	Wānanga close

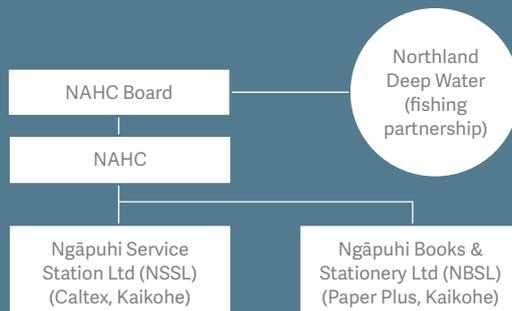






# CHAIR'S REPORT

*Tā te Heamana o Ngāpuhi Asset Holding Company Ltd*



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**NGĀPUHI ASSET HOLDING COMPANY LTD  
BOARD OF DIRECTORS**

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

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*This year has seen a collaborative focus, with the challenges being faced during the 11-year fisheries structure review, and the opportunities being evaluated amongst iwi Asset Holding Companies.*

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**Kia**

ora tātou.

On behalf of the Board of Directors, of Ngāpuhi Asset Holding Company Limited (NAHC) and its commercial subsidiaries, I am pleased

to report that our results for the year ended 30 June 2016, have again exceeded any recent comparative period.

With our operational returns being at their highest level, and divisional records being achieved, we are creating a financial foundation that can support the aspirations of the Rūnanga and Ngāpuhi prior to settlement. As a direct result we have been able to increase our contribution to the Rūnanga for the year.

Financial highlights for the year include sales achieved on our inshore annual catch entitlement (ACE), and a 13.7% ROI after just three quarters from our Ihu-to-Mai partnership with Sealords and eight other iwi. As the 'economic horse' we must continue to achieve these favourable yearly performances to ensure that NAHC continues to meet the needs of the organisation, and can maintain and grow the asset base for future generations.

This year has seen a collaborative focus, with the challenges being faced during the 11-year fisheries structure review, and the opportunities being evaluated amongst iwi Asset Holding Companies (AHC). NAHC is regularly working in unison with Rūnanga staff and Trustees within these engagements to leverage our skills and knowledge base to achieve the best result for Ngāpuhi, and more often for all Māori. It is becoming increasingly common for our engagement team at events to be a combination of the expertise from within the wider Ngāpuhi Rūnanga group.



**Leigh Auton**

Chair

NAHC BOARD OF DIRECTORS

There would be no clearer example of this than the successful resolutions tabled by Ngāpuhi, and carried by the majority, at the Te Ohu Kaimoana (TOKM) Hui-ā-Tau in March. The recent success and reform that Ngāpuhi has been able to contribute within fisheries, is being replicated in our assessment of pan-iwi investment opportunities, and at the inaugural iwi AHC forum held at Waitangi in February.

## DIRECTORSHIPS

### NGĀ KAITOHUTOHU

It was noted in last years report that we were undertaking an independent executive search to find a new NAHC Director, and that we were encouraged by the calibre of the candidates. Therefore, it was my privilege to have been able to introduce Jason Witehira, as the successful candidate at the 2015 AGM, at Hiruharama Hou Marae, Te Tii.

Jason is a proud Ngāpuhi businessman and entrepreneur, who was recently acknowledged as Māori businessman of the year. Jason's commercial expertise and retail knowledge has become an integral component in our decisions making. His willingness to immerse himself in the cultural and commercial prosperity of Ngāpuhi has seen him undertake a leading governance role within our fisheries portfolio.

With the addition of Jason, the Board returns to five appointed Directors. Of the Board members three are deemed as independents being John Rae, Jason Witehira, and myself; and the Rūnanga has serving representatives of Raniera (Sonny) Tau, and Wane Wharerau. As a Board we have also received the valued services of Lorraine Toki, as a nominated alternate Director for the Rūnanga representatives.

As a statutory asset holding company (AHC) we are always conscious of our legislative governance independence requirements and our responsibility to the Rūnanga. However, we welcome the services of all those who can contribute to assisting us in achieving our objective. Therefore, we should also acknowledge that we have engaged Mike Simm, a well-respected local and national businessman to provide a Northland centric view to our commercial aspirations. Mike holds a number of regional and national positions and has contracted to NAHC as an advisor to the Board and management team. We are encouraged to have been able to secure Mike's services, and I am confident that Ngāpuhi will benefit from this strategic alliance.

During the year the Board engaged the wide group in confirming the strategic position of NAHC. A number of strategy sessions were facilitated, by independent experts, that focused on how as a governance team we can allocate the collective resources to achieve the best overall outcomes. Financially we know that we are continuing to generate the best returns within the asset mix and allocation that we have. However, going forward we will be exploring whether a reallocation of those assets, or new investments, could deliver additional returns.

The NAHC Board are increasingly becoming involved in wider engagements within the Group, and through this we are experiencing a greater exposure and connectivity of the work that we undertake within NAHC, and the role that plays within the wider community. I am encouraged that the high calibre and expertise of this Board is being acknowledged and utilised in this manner.

## FISHERIES

### NGĀ HUANGA O TE MAHI HI IKA

The significant projects that started in 2014/15 including the 11-year iwi fisheries structure review, and the transition of foreign charter vessels into New Zealand domicile, were primarily completed during the current year.

The Rūnanga in conjunction with NAHC were intricately involved within the reassessment of the funding model and re-purpose of TOKM following the independent reviewers report - 'Tāia Kia Matariki'. Additionally Ngāpuhi, supported by a majority of other mandated iwi organisations (MIOs) was instrumental in commissioning an independent review of the proposed funding models of TOKM, to ensure that all Māori interests in fisheries are being appropriately represented and resourced.

Although the impact of the Foreign Charter Vessel (FCV) legislation has not yet fully played out, we successfully assisted our partner vessel through the reflagging compliance programme prior to the transition date. As a result our Northland Deepwater partnership continues to provide synergies across our fisheries asset base, and we are confident that we are deriving above market returns through this long-standing trusted partnership.

Having not reached settlement with the Crown, fisheries is the predominant industry within which NAHC operates. Fisheries related assets account for approximately 80% of NAHC total assets by



*Caltex Ngāpuhi, Kaikohe*

value, and provides a similar percentage of our income stream. Therefore, the commercial future of Ngāpuhi is currently linked to the performance of our fisheries investment and the continued abundance of the resource. Although Ngāpuhi does not currently hold governance positions within the major Māori fisheries entities, we are providing leadership and resources within the elected working parties, and we are positioning ourselves to re-establish direct representation within these Boards.

We can be proud that Ngāpuhi is the only iwi that currently catches its deepwater ACE, and that we are the largest shareholder within Aotearoa Fisheries Limited (AFL). NAHC has a 12.63% interest in the shareholding of AFL, and this is set to increase to 15.79% when the AFL income and voting shares held in trust by TOKM are released. The dividend that NAHC received from AFL is a considerable component of our annual income and although the current year dividend of \$1m was less than the prior year (2015: \$1.3m) our other businesses and investments mitigated any shortfall.

Although, the New Zealand commercial fisheries sector is under intensive public and regulatory scrutiny, we continue to believe there is a pathway for Ngāpuhi to be a responsible kaitiaki of this resource, and to generate responsible returns for the iwi.

During the year we evaluated a significant inshore fisheries investment, with a number of other local iwi, which would have directly involved all participants in the full value chain - from catching the fish through to international and domestic sales. Although this first approach was unsuccessful, we consider inshore fisheries a valuable platform for NAHC's involvement in the near future.

*NSSL trading as Caltex Ngāpuhi equalled last year's record contribution, and significantly increased its market share and shop turnover during what was a difficult trading period.*

## INVESTMENTS

### NGĀ HUANGA O TE MAHI HAUMI

Resulting from the yearly fisheries proceeds, and after distributions to the Rūnanga, NAHC has accumulated a respectable investment portfolio, established retail operations in Kaikohe, and obtained interests in various commercial properties valued in excess of \$12m.

The commercial properties continue to be leased on long-term stable agreements with key commercial tenants. NAHC's own retail operations occupy the sites at Kowhai Court in Kaikohe along with Café Malaahi, and our three units within the John Butler Centre, Kerikeri, are fully leased to Top Energy. We also have a property in Marino Court, Kaikohe, that is leased to Ngāpuhi Iwi Social Services. These properties remained fully leased during the period, and are a valuable diversification of our investment mix.

NAHC has \$6.5m of funds under management invested with the BNZ in term investments, and a bond portfolio. Upon advice, the Board has determined that the current passive investment portfolio will not adequately meet the needs of the iwi long term, particularly in times of low interest rates. Therefore, after considerable deliberation, and with the agreement of the Rūnanga, the financial investments will be gradually transitioned across to a more active diversified investment fund that will target capital and income growth that exceeds current returns, CPI movements, and the population growth of Ngāpuhi.

This transition was foreshadowed in last year's annual report and we are appreciative of the contribution that John Rae (Independent Director) has undertaken to realign this investment strategy, with our long-term goals.

## ADMINISTRATION

### NGĀ MAHI WHAKAHAERE

We are continually assessing the administration needs and costs of NAHC, and although there was a one-off considerable cost in converting the statutory accounts to comply with the Public Benefit Entity Public Sector Accounting Standards (PBE) Teir-2, the administrative costs within NAHC have decreased, for a third consecutive year.

NAHC has a management and administrative team that is lead by Paul Knight (CEO). Through his increased involvement within national fisheries, and in evaluating collaborative investment opportunities on behalf of iwi, NAHC is providing a more influential and strategic contribution at a national level. Paul works closely with the NAHC Board, and Rūnanga, to provide a commercial perspective within a variety of engagements. Within his tenure at NAHC, our performance and returns have consistently improved, and the Board continues to have the utmost confidence in his abilities.

The ongoing investments within the capabilities of the team has enabled NAHC to enter into a successful six month accountant secondment/exchange with regional accountants Sumpter Baughen; and to enable the participation at a Te Hono summit at Stanford with NZ's primary industry leaders and government officials.

As a Board we are pleased with the performance and contributions of the management team. Their integrity, openness and willingness to engage have directly contributed to the positive results that we are achieving.

## BUSINESS UNITS

### NGĀ TŌPŪ MAHI

Visually our most prominent investments are our retail operations, Ngāpuhi Service Station Ltd (NSSL) and Ngāpuhi Books and Stationery Ltd (NBSL), within Kowhai Court at the entrance into Kaikohe.

NSSL trading as Caltex Ngāpuhi equalled last year's record contribution, and significantly increased its market share and shop turnover during what was a difficult trading period. During the year NSSL experienced a decline in national fuel prices, had a low cost fuel competitor enter the local market, and our site was subjected to the acquisition of Chevron NZ by Z-Energy.

Had NSSL been able to retain a comparative fuel margin to last year, NSSL would have again exceeded all previous results, by a considerable amount. This is the sign of a healthy business and the management and staff should all be very proud of their ongoing achievements.



*The friendly staff at Caltex Ngāpuhi*

NBSL operates as a PaperPlus franchise, as part of a national wide chain of retail bookstores. Although globally bookstores are being significantly impacted by technology, the Board and management team are committed to ensure that NBSL contributes to the group. In isolation NBSL has recorded a \$24k net deficit. However, when accounting for the rent, management changes and site contributions paid through to NAHC, NSSL breaks-even on a consolidated basis. NBSL continues to trend in the right direction with a 40% improvement from last year, which is the second consecutive year of considerable improvement.

It is prudent to reiterate that Kowhai Court is a strategic investment for Ngāpuhi in Kaikohe that employs over 20 retail staff, and 4 support staff. Our retail operations alone contribute over \$450k+ in wages into the local economy. The precinct provides a valuable contribution to our financial results, and creates many employment and business opportunities for the community. Again, I encourage you to support these businesses as the profits are always reinvested for the advancement of Ngāpuhi.

## DISTRIBUTIONS

### HE WHAKARATOTANGA PŪTEA

The increased performance of the NAHC group has provided the Board with the confidence to pay an increased dividend of \$2.23m (2015: \$1.95m) to the Rūnanga. In conjunction with the Rūnanga we will continue to balance the amount distributed for their operations, and the amount retained for future investment.

Irrespective of whether the amounts are retained or distributed they are all administered for the stated charitable purposes for the advancement of Ngāpuhi. This is a kaupapa that we proud to be involved with.

▼  
*Paul Knight*  
CEO  
NAHC

▼  
*Lorraine Toki*  
Alternate Director  
NAHC

▼  
*John Rae*  
Independent Director  
NAHC





*Jason Witehira*  
*Independent Director*  
NAHC



*Wane Wharerau*  
*Director*  
NAHC



*As a Board we are pleased with the performance and contributions of the management team. Their integrity, openness and willingness to engage have directly contributed to the positive results that we are achieving.*



*Paper Plus, Kaikohe*

## OUTLOOK

### HE TIROHANGA WHAKAMUA

NAHC continues to have a very favourable outlook.

We are experiencing our best returns, in a flat market with record low interest rates and having received reduced returns from our passive and largest investment (AFL). Therefore, NAHC is benefiting from having continually reinvested within, and having strengthened our own directly managed investments.

We are acutely aware of our connection to fisheries and the challenges facing that industry. However, we have proven that we can make a valuable contribution to the industry, and its decision-making. Having the right mix of competencies at Board and management levels will ensure that Ngāpuhi can continue to accommodate the inevitable changes, and identify the opportunities that come from them.

## MANAGEMENT AND STAFF

### HE KAIHAUTŪ, HE KAIMAHI

On behalf of the Board of Directors I would like to personally thank all the staff and management within the NAHC Group for another record year and contribution. And, acknowledge all those within the wider Group, and Rūnanga for their cooperation in supporting the positive work that we have undertaken together.

### Ngā mihi nui

#### Leigh Auton

*Chair – Board of Directors*

*Ngāpuhi Asset Holding Company Ltd*



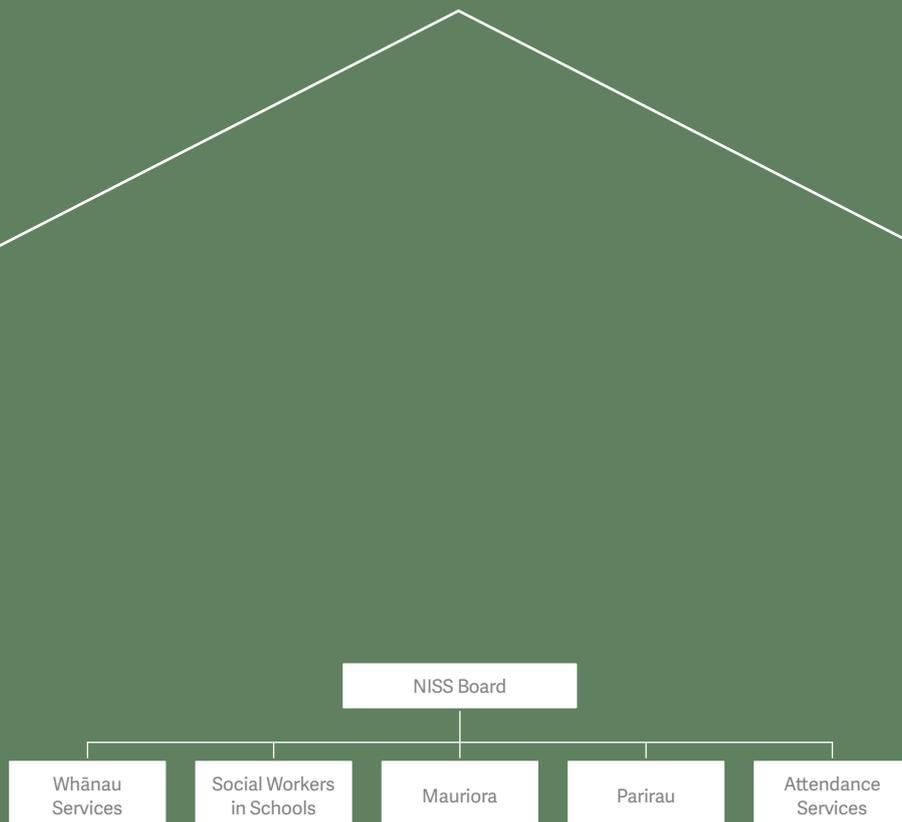
### GLOSSARY OF TERMS:

NAHC	Ngāpuhi Asset Holding Company Ltd
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
AFL	Aotearoa Fisheries Ltd
Rūnanga	Te Rūnanga-Ā-Iwi O Ngāpuhi



## CHAIR'S REPORT

*Tā te Heamana o Ngāpuhi Iwi Social Services*



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**NGĀPUHI IWI SOCIAL SERVICES BOARD OF DIRECTORS**

Carol Dodd	.....	Chair
Pae Reihana	.....	Director
Erena Kara	.....	Director
Te Rau Allen	.....	Director

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*Liz and her team work closely with whānau and the community to help them manage complex and challenging issues and circumstances.*

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**Ki wā** *tātou mate maha o te tau kua pahure ake nei, ka mihi kau atu ki a koutou katoa.*

*Koutou kua ngaro i te tirohanga kanohi, haere atu rā koutou ki te kāinga tūturu mō tātou te tangata.*

*Ka tangi, ka mea, kua ea te wāhanga ki a koutou, ko tātou ngā māhuetanga iho e tangi tonu nei, ka huri.*

*I pay tribute to those who have passed beyond the veil. Our whānau who have now gone beyond the reaches of our view and return to our spiritual and ancestral homelands. Your time with us is now complete and we lament. To those who remain and continue to mourn, I also acknowledge you and your whānau.*

*No reira, e te iwi, tēnā koutou katoa.*



**Carol Dodd**

Chair  
NISS BOARD OF DIRECTORS

On behalf of the Board of Directors, it is my privilege to report on the activities and achievements for Ngāpuhi Iwi Social Services (NISS) for the 12 months ending 30 June 2016.

## STRONG GOVERNANCE, LEADERSHIP AND OPERATIONS

HE MANA WHAKAHAERE, HE MANA KAIMAHI

I welcome Te Rau Allen to the NISS Board as our newly appointed Director. Te Rau joins us with experience across many sectors, particularly in the disability sector. I also acknowledge Directors Matua Pae Reihana and Acting Rūnanga CEO Erena Kara for their commitment and leadership to the wellbeing of whānau.

The Board is pleased to have the continued leadership of Liz Marsden as General Manager. I acknowledge her outstanding service to Ngāpuhi whānui through the suite of programmes designed to support whānau, and her leadership of her hardworking kaimahi.

*Their remarkable care and generosity of spirit extended to whānau is both inspirational and aspirational, and has brought value and hope into the lives of many whānau, tai tamariki, Kuia and Kaumātua.*

Liz and her team work closely with whānau and the community to help them manage complex and challenging issues and circumstances. Their remarkable care and generosity of spirit extended to whānau is both inspirational and aspirational, and has brought value and hope into the lives of many whānau, tai tamariki, Kuia and Kaumātua. We truly appreciate and acknowledge their devotion of service to the health and wellbeing of our people. Tēnā koutou katoa.



*Te Rau Allen*

*Director  
NISS*



*Liz Marsden*

*General Manager  
NISS*



## CARE SERVICES IN AUCKLAND

HE RATONGA TAUAWHI KI TĀMAKI MAKĀURAU

The establishment of services in Auckland has been slower than anticipated. More than 50 information packs relating to the care of Ngāpuhi mokopuna in the custody of Child, Youth and Family (CYF) were distributed through various networks across Auckland. For many reasons, the response from Ngāpuhi whānau for care-giver roles was less than expected.

If you or your whānau are willing to “give a child a chance in life”, please contact us.

### EXAMPLE OF INFORMATION SENT WITH CAREGIVER PACKS



*Just one chance, please?*

## GIVE A CHILD A CHANCE IN LIFE

*Sadly, hundreds of Ngāpuhi mokopuna live in Auckland without the love of a parent or caregiver. Their chances of a bright and happy future are greatly reduced because of circumstances not of their own doing. But it doesn't have to be this way.*

*We're looking for whānau in Auckland who believe that every child deserves a chance in life. A chance to live a life full of love, laughter and promise.*

*You can provide these mokopuna with the love and nurturing they long for, caring for them in your home, with the ongoing support of Ngāpuhi Iwi Social Services.*

*There's a few simple checks to make sure the children are placed with the right families, but we want to hear from whānau who believe in giving mokopuna a better chance in life.*

*Open your hearts and your home and give a mokopuna a chance for a better life.*



*Meeting new friends at the World Indigenous Social Work Conference*

## TE PŪTAKE RANGATAHI

A very successful tai tamariki wānanga was held at Pukerata Marae, Otatau during the first week of the September 2015 school holidays. This was a joint venture between NISS and the national Kaupapa Māori training provider, Te Korowai Aroha o Aotearoa (TKAA).

40 tai tamariki participated in the wānanga, which was based on the first three modules of the Mauriora course designed by TKAA more than 20 years ago. 14 of the participants were in CYF care in Auckland and 12 were youth mentors from Northland and Bay of Islands colleges. The rest were selected from various marae programmes run by NISS.

The following week, 12 of the tai tamariki and four NISS staff attended a national Te Pūtaka Rangatahi Wānanga in Rotorua to share their learnings with tai tamariki from other iwi.

In November, 18 tai tamariki and staff travelled to Tolaga Bay for the Te Pūtaka Rangatahi Graduation and AGM for TKAA. Their joint presentation demonstrated the transformation that occurred for them as a result of the journey that started in Otatau. It was very well received by the TKAA members who came from all over the country.

During the AGM, the NISS General Manager agreed to host the next TKAA graduation and Hui-ā-tau event scheduled for December 2016. All three marae in Whirinaki are booked for this awesome event.

## WORLD INDIGENOUS SOCIAL WORK CONFERENCE

TE HUIINGA NUI Ā NGĀ KAIMAHI  
WHAKAHIATO ORA

The 13 NISS staff members who attended this conference in Darwin in September 2015 are very appreciative of the opportunities they had to be motivated and inspired by indigenous social work leaders from all over the world. For many, it was the first time they had been exposed to indigenous practices outside of Aotearoa and the growth was instant with many describing what they would do differently as a result of their learnings.

A First Nations professor from the State University of New York, had this to say:

*'Self-care is not a luxury, it's a priority'.*

She presented a model very similar to 'Te Whare Tapa Wha', promoted by Sir Mason Durie. She talked about mind, body, spirit and heart needing to be in balance for there to be wellness, and challenged social workers to consider whether this is the case in their own lives. If this is not so, then it was unlikely that the social worker can be effective in adequately supporting whānau through their issues. She urged workers to maintain their personal and professional networks, to stimulate and nurture their minds, and be attentive to their physical needs.

We would like to approach Dr Stephanie Palmer, a researcher from Hauraki, to help design evidence-based services and programmes to enhance NISS's practices to dealing with domestic violence. Dr Palmer presented very interesting findings on research conducted with whānau and hapū in the Hauraki area.

Another inspirational presenter was Dr. Peter Mataira from Ngāti Porou who works as a senior researcher at the University of Hawaii. His presentation on entrepreneurial leadership was particularly relevant in the NZ context where the expert panel on Modernising Child, Youth and Family has clearly indicated that the performance of the current operating model is failing to deliver expected outcomes. Dr Mataira will be invited to run a workshop to assist iwi organisations through a transformational process in order to be in the best possible position to be the service providers of choice for iwi and Māori going forward.

## MODERNISING CHILD, YOUTH AND FAMILY – EXPERT PANEL REPORT

TE WHAKAWHANAKETANGA O CHILD,  
YOUTH AND FAMILY (CYF)

The Expert Advisory Panel (EAP), established by the Minister of Social Development in April 2015, released its final report on 7 April 2016. It sets out a blueprint for a transformation of care, protection and youth justice practices in Aotearoa. The blueprint is informed by three core principles:

1. The service response should be guided to investing in prevention with a view to changing long-term outcomes
2. The indicators of success will be improved life outcomes as evidenced in meaningful differences in childrens' lives
3. The service will learn from the voices of children who have experienced such vulnerability.

The report recognises that Māori are twice as likely to be notified to CYF compared to others. Reasons for this are identified as higher levels of deprivation, conscious and unconscious bias in the system and a lack of culturally appropriate models for strengthening families.

Although government's aspiration is *'that all children and young people deserve to be nurtured by loving families'*, the key finding of the report is that this aspiration is not being achieved. Negative impacts include very high rates of educational under-achievement, early benefit dependency, and contact with the criminal justice system. Poor mental health, self-harm, substance abuse, risky sexual behaviour and obesity are also common amongst children who have had contact with CYF. The high rates of need and disadvantage is an important factor in the over-representation of Māori (60%) who have come to the attention of CYF. More than 20% (around 620) of mokopuna Māori in CYF care whakapapa to Ngāpuhi.

*A very successful  
tai tamariki wānanga was  
held at Pukerata Marae,  
Otatau during the first week  
of the 2015 September  
school holidays.*

The panel's vision is that 'NZ values the well-being of our children above all else'.

Six objectives have been agreed for a child-centred system:

1. Ensuring that children have the earliest opportunity for a loving and stable family
2. Addressing the full range of needs for each child
3. Preventing victimisation of children
4. Helping children to heal and recover
5. Supporting children to become flourishing adults
6. Helping children and young people to take responsibility for their actions and live crime-free lives.

The report also states that the system must take a partnership approach with iwi to provide an appropriate service for whānau, and utilise iwi capacity and capability to address their needs.

The panel proposes that the future service have a target to reduce the liability associated with poor outcomes for Māori by 25 – 30% within five years.

## INDEPENDENT ADVOCACY SERVICE

HE RATONGA TAUAWHI MOTUHAKE

In relation to the third core principle of the EAP report, the NISS General Manager was approached in January 2016 by the CEO of the Tindall Foundation to join a Steering Group to oversee the co-design of an independent advocacy service for children in care. This initiative has been jointly resourced by philanthropic trusts (Tindall Foundation, Vodafone, Todd Foundation and Foundation North) and the Ministry of Social Development. The project team is establishing an independent service to connect, empower, listen to and advocate for children and young people in care. The new service is expected to launch in March 2017.

The Steering Group knows that action research will support the development of the advocacy model. Proposed research is intended to include an evaluation of activities associated with one of NISS's desired outcomes that:

*"No Ngāpuhi child should leave care without knowing who they are and where they come from".*

NISS is working on developing and testing a wānanga series that will support this outcome.

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*"No Ngāpuhi child should leave care without knowing who they are and where they come from".*

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Some of the healthy kai at Ngāpuhi Festival

## WĀNANGA MŌ NGĀ TAI TAMARIKI

As a follow up to TKAA's Te Pūtake Rangatahi programme, a former TKKA Mauriora facilitator and current member of Te Rōpu Kaumātua Kuia o te whare tapu o Ngāpuhi, Te Miringa Huriwai, is assisting NISS to develop and manualise a similar marae-based wānanga series, incorporating Ngāpuhi tikanga. We plan to hold three wānanga per year, during school holidays.

The framework focuses on te ao Māori and includes six cultural constructs – whakapapa, tikanga, wairua, tapu, mauri and mana. The wānanga will involve Ngāpuhi tai tamariki aged between 10 – 16 years who are in CYF care in Auckland and Te Tai Tokerau. The wānanga also hopes to include Year 11 – 13 students from mid-north secondary schools who have completed Youth Mentoring training and are positive role models. The idea is to match Youth Mentors with tai tamariki in care and encourage strong relationships that will endure beyond the period that Ngāpuhi tai tamariki spend in statutory care.

There is an opportunity to use the proposed action research to evaluate the wānanga model to test the hypothesis that for tai tamariki, approaches that support and strengthen their identity will assist in strengthening other elements, including their ability to 'make sense' of their experiences in care, however challenging that might be.



At the launch of the “Tautoko Mārika” campaign  
(Kaikohe Social Sector Trials)

## LEADERSHIP CHANGES

### NGĀ PANONITANGA O NGĀ HAUTŪ

After trialling an Operations Manager position in 2015, it was decided that a Practice Leader position was a more appropriate option to support a culture focusing on best practice and continuous improvement. Ngaire Wycliffe, Social Workers in Schools Team Leader was appointed in an acting capacity and has demonstrated the value of having a Practice Leader. The position will be advertised and a permanent appointment is planned to commence early in 2017.

The Team Leader for the Tai Tokerau Attendance Service, (TTAS) Carina Dickson took a years parental leave and plans to return to work in January 2017. Keryn Bristow has been Acting TTAS Team Leader since January 2016.

Team Leader for Youth Services, Te Oranga Witehira, also stepped down from the Team Leader position in mid-January when he was selected by Internal Affairs to take up the position of National Leader of a 11-strong NZ youth delegation on the ‘Ship for World Youth’, sponsored by the Japanese government. The group joined 150 Japanese and 140 other youth from 10 selected countries for eight weeks. After a week in Japan they boarded a cruise ship and travelled through Asia to India and Sri Lanka. While on board the ship they attended lectures on international diplomacy.

*The framework focuses on  
te ao Māori and includes  
six cultural constructs –  
whakapapa, tikanga, wairua,  
tapu, mauri and mana.*

## STRATEGIC ISSUES

### NGĀ MĀNĪANIA RAUTAKI

Some of the strategic issues identified that impact on whānau wellbeing include:

- The lack of services for child-witnesses of domestic violence, particularly in rural areas
- The lack of services for men who are victims and perpetrators of whānau violence
- Inability of whānau to connect with services because of transport difficulties
- Low incomes and benefit dependency
- Alcohol and drugs triggering whānau violence
- Poor housing and overcrowded conditions
- Poor access to communication and transport in rural areas
- Inadequate mental health services.

These issues are complex and require strong advocacy, relationships and policy changes at many levels and we look forward to participating and leading those discussions in the near future.

## SAMPLE CASE STUDIES

### *Challenges*

Single mum of five children became concerned after the eldest girl had fallen prey to bullies at school. Her grades dropped and she became depressed, feeling the world was against her. At that time she and her mum weren't getting on. Mum was trying to hold down a part-time job and look after the children too. The eldest daughter was responsible for the children and household chores until mum returned from work, when she was often too tired to have quality time with the children. This responsibility was too much for the daughter. After realising the seriousness of her daughter's situation, mum sought help from NISS.

### *Support and Intervention*

Intensive support was given to the eldest daughter. A PATH (Planning Alternative Tomorrows with Hope) was created; extra tuition to catch up and prepare for NCEA levels; and counselling. Extra tuition was also provided for the younger children who also agreed to help out at home. They created a roster for all the tasks they had to achieve daily. They were given cooking lessons and shown how to complete their tasks competently. Mum has been connected with the Variety Club for assistance with ongoing costs at school.

### *Positive Outcomes*

A recent monitoring visit revealed a positive change in all the children and a more peaceful home life. Mum is pleased with how far they've all come.

### *Challenges*

CYF referred this family of six children aged 5 – 14 years, and their parents.

Numerous issues identified from alleged neglect, poor parenting, poverty, alcohol abuse, poor health, aggression, truancy and isolation.

### *Support and Intervention*

Support consisted of transportation to various medical specialist appointments to Whangarei and Auckland Hospitals; encouragement to attend the local A & D rehabilitation programme; organising tamariki to attend Stand Children's Health Camp in Whangarei; Whānau Hui and FGC support.

### *Positive Outcomes*

Trust in NISS has led to improved relationships, better communication and a willingness to engage with other agencies for support. Dad is focused on getting a vehicle. Transportation provided by NISS was essential as without it the whānau would not have been able to access essential services, and the issues would have continued to escalate out of control. The whānau will continue to need support until they are able to sustain the positive changes.



Erena Kara

Director  
NISS

### Challenges

A teenager in CYF care was unsure of his iwi, hapū and marae connections. As a child his life was transient and unstable. He displayed behavioural issues and preferred his own company, which made it challenging to socialise with his peers.

### Support and Intervention

At a noho marae he was given the opportunity to learn waiata, to whakapapa right back to his ancestor, Rahiri, and engage in group work. The group work meant that he had to build relationships with his peers and learn how to socialise appropriately. At the noho he was allowed to express himself through different mediums, e.g drawing, music, role play, which helped others understand his life experiences. Visits to other marae and areas of cultural significance provided the young man with opportunities to be fully immersed in tikanga Ngāpuhi and to know his tūrangawaewae.

### Positive Outcomes

He was able to connect through bloodlines to both his Samoan and Māori sides. He became more responsive, displaying increased confidence and self esteem, and was participating more in activities. He was excited to learn his whakapapa and identity and to share this knowledge with those around him. By the end of the noho, he had a greater sense of who he was and where he belonged. He showed great interest in being able to share the narrative around the tupuna of the marae and the stories that accompanied them.





NISS staff at one of the many community events

## A SUCCESSFUL 12 MONTHS

### NGĀ ANGITŪ O TE TAU

In conclusion, I am pleased to report on another successful year, including a summary of services delivered through NISS:

Whānau services	<b>169</b>	whānau supported through a range of issues
Youth services	<b>318</b>	interventions with youth at risk of offending
Social Workers in Schools	<b>32</b>	schools
	<b>568</b>	students provided with 1:1 services
	<b>1,424</b>	participants in programmes
Attendance Services	<b>788</b>	students supported to re-engage in education

As life continues to be challenging for many whānau, tai tamariki and mokopuna as they struggle to meet their basic daily responsibilities, putting a healthy kai on the table, provide school lunches, pay rent, power and overheads, we think of them all and send them our heartfelt prayers that we can continue to support them towards a brighter and deserving future.

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

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

**Mauri ora ki a tātou katoa.**

**Carol Dodd**  
Chair – Board of Directors  
Ngāpuhi Iwi Social Services



#### GLOSSARY OF TERMS:

NISS	Ngāpuhi Iwi Social Services
TRAION	Te Rūnanga-Ā-Iwi O Ngāpuhi
CEO	Chief Executive Officer
CYF	Child, Youth and Family
TKAA	Te Korowai Aroha o Aotearoa



# CHAIR'S REPORT

*Tā te Heamana o Te Hau Ora O Ngāpuhi*



#### TE HAU ORA O NGĀPUHI LIMITED BOARD OF DIRECTORS

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



**Hone Sadler**  
Chair

## Tēnā

tātou katoa. I am pleased to present the first Board Chair Report for Te Hau Ora O Ngāpuhi. This is a significant milestone for Ngāpuhi as it has

been just over 12 months since we merged with Te Rūnanga-Ā-Iwi O Ngāpuhi.

### NEW BEGINNINGS

#### HE TIMATANGA HOU

Te Hau Ora O Ngāpuhi was established in 2015 as a subsidiary company of Te Rūnanga-Ā-Iwi O Ngāpuhi (Rūnanga) following the merger of Te Hau Ora O Kaikohe with the Rūnanga. Discussions of a possible merger had been in progress for several years. This became a realisation following the establishment of the Te Pu O Te Wheke Whānau Ora Collective and the strengthened relationships between member organisations. There was a natural synergy between Te Hau Ora O Kaikohe and the Rūnanga along with the willingness to work collaboratively based on the principles of Te Tiriti O Waitangi, to address the health inequities that exist for Ngāpuhi whānau.

### OUR ROLE AND RESPONSIBILITY

#### HE TŪRANGA, HE TAKOHANGA

Te Hau Ora O Ngāpuhi leads the health/hauora strategy for Ngāpuhi, serving whānau, hapū and hāpori living within Te Whare Tapu O Ngāpuhi, whether Māori or non Māori. Our strategic direction is aligned to the vision for the Rūnanga 'kia tū tika ai te whare tapu o Ngāpuhi', their mission statement and, Whānau Ora approach to work together to ensure our communities are safe and healthy.

### SAFE AND HEALTHY WHĀNAU

*"Where whānau are healthy spiritually, physically, mentally and environmentally; they are connected with each other, have strong support networks, and have the capacity to access the information they require. They work towards attaining rangatiratanga by becoming the leaders of their journey to wellbeing."*

Based in Kaikohe, Te Hau Ora O Ngāpuhi delivers services that contribute to achieving optimal outcomes for whānau.

We serve whānau within Te Whare Tapu o Ngāpuhi iwi boundaries, covering the middle Far North from South Hokianga through to Mangakāhia, across to the Bay Of Islands and down to the South-Western Whangarei district. Kaikohe is the town visited by whānau.

Our services are provided for all age groups ranging from pepi to kuia and kaumātua.



*Myrtle Sanson*

Director  
THOON



*Winnie Leach*

Director  
THOON



*Ngawai Tuson*

Director  
THOON





*Tai tamariki having fun, playing games*

## BOARD LEADERSHIP

### TE PŌARI MATUA

Over the past 12 months, the Board Directors have provided effective governance to the organisation's management team by providing strategic leadership and guidance to realise a vision where the sacred house of Ngāpuhi stands strong. The skill set amongst the Directors is broad and diverse including health, education, disability services, local knowledge, environment and law. I am fortunate to work with such knowledgeable and committed individuals, and I am thankful for their leadership and support.

## HIGHLIGHTS AND ACHIEVEMENTS

### NGĀ HUANGA O TE TAU

This year has been one of significant organisational growth and capability for Te Hau Ora O Ngāpuhi and provided opportunities to look at future proofing our whānau by asking this simple question: "What really matters to you and your whānau?"

Relationships with the Northland District Health Board were strengthened, evident through the delivery of hauora services such as the Sore Throat School Screening programme. Te Hau Ora O Ngāpuhi works with Public Health Nurses to help manage and reduce the threat and impacts of Rheumatic Fever.

During the review period, several significant milestones were achieved:

- Introduction of the Fizz Free policy for stall holders at this year's Ngāpuhi Festival. This kaupapa was supported by the Public Health Unit, Northland District Health Board
- Directors have completed the following Institute of Directors competency training:
  - Chairing the Board
  - Company Directors
  - Risk & Audit
  - Health & Safety
- Lead provider for the Kaiarahi, Whānau Ora initiative. Kaiarahi services were delivered in partnership with Te Rūnanga O Whaingaroa and Hauora Hokianga
- High level contribution to Social Housing crisis and the completion of over 40 comprehensive housing assessments and appropriate housing solutions to improve the living conditions of whānau
- Approximately 75% reduction in kaimahi sick leave due to the introduction of our organisation Wellness at Work Policy
- Increased organisational growth by at least 30%
- Savings of over \$50,000 in rate rebates for Kuia and Kaumātua, where Matua Fred Sadler advocated on their behalf to the Māori Land Court and Far North District Council
- Over 150 children participated in local Breakaway Holiday Programmes
- Kaiārahi services engaged with over 120 local whānau with high social and health needs
- The establishment of a Podiatry Clinic in partnership with Broadway Health Centre. 95% of the clients receiving treatment are Māori
- A new 'Stop Smoking' service
- Whānau are able to access mirimiri services from Kaitaia, Mangonui, Hokianga and Kaikohe. Over 850 client contacts made during this period
- 2569 swabs taken with 288 positive Strep A results recorded from the Sore Throat School Screening Service.

▼  
*Te Ropu Poa*  
General Manager  
THOON

▼  
*Loius Gill*  
Director  
THOON

▼  
*Te Rau Allen*  
Director  
THOON





One of the creative designs at Ngāpuhi Festival

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*This year has been one of significant organisational growth and capability for Te Hau Ora O Ngāpuhi and provided opportunities to look at future proofing our whānau by asking this simple question: "What really matters to you and your whānau?"*

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Our relationships and partnerships with local, regional and national groups and organisations are important to helping realise our vision and mission, and achieve optimal outcomes for whānau. I wish to acknowledge the following groups and organisations for their support:

- Te Pu O Te Wheke Whānau Ora Collective
- Pharmac
- Ministry of Health
- Ministry of Social Development
- Te Pou Matakana
- Ngāti Hine Health Trust
- Tai Tokerau Primary Health Organisation
- Northland District Health Board
- Great Potentials Foundation
- Far North REAP
- The Fono
- Far North Adult Literacy
- Te Rūnanga A Iwi O Whaingaroa
- Te Hiku O Te Ika Media
- Ngāti Kahu Social Services
- KODE (Kaikohe Opportunities, Dreams and Experiences)
- Kaikohe Rugby Club
- Hauora Hokianga.

In closing, I extend a warm thanks to our Directors, the General Manager and kaimahi for their hard work, continued efforts and commitment to our organisation, and Ngāpuhi.

#### **Hone Sadler**

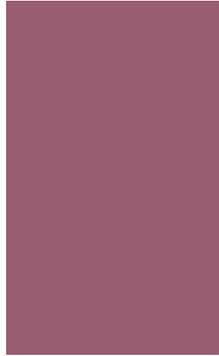
*Chair – Board of Directors  
Te Hau Ora O Ngāpuhi*




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#### GLOSSARY OF TERMS:

<b>Rūnanga</b>	Te Rūnanga-Ā-Iwi O Ngāpuhi
<b>THOOK</b>	Te Hauora o Kaikohe
<b>THOON</b>	Te Hau Ora O Ngāpuhi





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## ACKNOWLEDGEMENT OF SERVICE

*Mihi ki ngā Kaimahi Whakarīrā*

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It takes tremendous commitment and dedication to reach a milestone of 10 years service to Ngāpuhi and the Rūnanga.

And it is exactly the commitment and dedication of these special people that we wish to recognise and acknowledge, who have dedicated 10 or more years to supporting Ngāpuhi's development and wellbeing in various roles across the Rūnanga Group.

---

Emily Ashby

Ngaire Wycliffe

Midge Palmer

Alva Pomare

Shelley Naera-Tau

Medina Davis

Nancy Kelleher

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*Thank you all for your support, service and dedication  
to the Rūnanga and Ngāpuhi.*

*E koutou mā, tēnā rawa atu koutou katoa*

# SCHEDULE: REPORTING REQUIREMENTS

## *Pūrongo Whakature*

### Māori Fisheries Act 2004

Kaupapa 7 of Schedule 7 to the 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
Mandated iwi organisation (MIO) must hold annual general meeting for its members providing an opportunity for those members to consider:	Rūnanga	AGM 29th of October 2016
<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 Executives report
2. Comparison of performance against objectives in annual plan, including changes in shareholder/member value and dividend performance or profit distribution.	Rūnanga	See Chairman's report and consolidated statements.
3. Annual audited financial report prepared in accordance with GAAP and accounting separately for settlement cash assets	Rūnanga	See Auditors report
4. Report on sales and exchanges of settlement quota:		
a. Quantity of settlement quota held by the MIO's asset holding company	Rūnanga/NAHC	488,306,303 quota shares including the additional quota received from the Te Puna and Waikare Inlet Settlement reached.
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.

OBLIGATION	COMPLIANCE	COMMENT
<p>5. Report on the interactions of the MIO in fisheries matters:</p> <p>a. With other entities within the Iwi.</p>	Rūnanga/NAHC	A number of A.C.E parcel transactions with local Iwi members.
<p>b. With other MIOs.</p>	Rūnanga	We continue to facilitate productive conversations with other MIO's to best maximize returns from our fisheries assets.
<p>c. With Te Ohu Kai Moana Trustee Limited.</p>	Rūnanga/NAHC	Ngāpuhi delegates participated within the 11 year fisheries structure review, and were members of the Iwi Working Group. Ngāpuhi was also the recipient of a Harbour Settlement Agreement during the year.
<p>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.</p>	Rūnanga/NAHC	Nil
<b>An annual plan for the next financial year which includes:</b>		
1. The objectives of the annual plan.	Rūnanga	NAHC have 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:		
<p>a. The performance of that asset holding company or any of its subsidiaries,</p>	Rūnanga/NAHC	See NAHC Chair's report and consolidated financial statements.
<p>b. The investment of money of that asset holding company or any of its subsidiaries.</p>	Rūnanga/NAHC	See NAHC Chair's report and consolidated financial statements.
<p>c. The matters set out in paragraph (b) of Kaupapa 2</p>		
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: <ul style="list-style-type: none"> <li>a. Manage the sale of annual catch entitlements derived from settlement quota held by asset holding companies or their subsidiaries.</li> </ul>	Rūnanga/NAHC	NAHC has the direct responsibility for all A.C.E transactions on an ongoing basis. Deepwater A.C.E is utilized by the charter operated by Northland Deepwater Limited Partnership in which Ngāpuhi have 50% ownership. Any A.C.E not required for the charter is tendered on the open market, as is inshore A.C.E. 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, with four years remaining.
<ul style="list-style-type: none"> <li>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.</li> </ul>	Rūnanga/NAHC	Governed by legislative and Constitutional Constraints.

# REGISTER OF INTERESTS

*Rāranga Tūmomo Mahi*



## TE RŪNANGA-Ā-IWI O NGĀPUHI BOARD OF TRUSTEES

NAME	TRAION POSITION	ENTITY	ENTITY POSITION
<b>Mrs Carol Dodd</b>	Acting Chair	Ngāpuhi Iwi Social Services	Chair
		Te Roopu Takiwā o Mangakāhia	Trustee / Takiwā Representative
		Te Rūnanga-Ā-Iwi O Ngāpuhi Remuneration Committee	Chair
		Te Rūnanga-Ā-Iwi O Ngāpuhi Audit and Risk Committee	Member
		C. & A. Consultz	Member
		Te Kahu o Taonui	Member
<b>Mr Wane Wharerau</b>	Acting Deputy Chair	Ngāpuhi ki Waitematā	Trustee / Takiwā Representative
		Ngāpuhi Asset Holding Company	Director
		Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverage Limited	Director
		Northland Deepwater GP Limited	Director
		Massey High School Board of Trustees	Trustee
		Guardians of the Sea Charitable Trust	Trustee
<b>Mr Raniera T Tau</b>	Chair	Ngāpuhi ki te Hauāuru	Trustee / Takiwā Representative
		Ngāpuhi Asset Holding Company Ltd	Director
		Iwi Working Group – Te Ohu Kaimoana Review	Member
		National Iwi Chairs Forum	Member
		Kotuku Holdings Limited	Director
		Kotuku D1B Trust	Director
		Tūhoronuku Independent Mandated Authority	Trustee – Te Rūnanga-Ā-Iwi O Ngāpuhi representative
		Te Kahu o Taonui	Member
		Omapere Taraire E Rangihamama X3A Ahu Whenua Trust	Chairman
		Hokianga Fisheries Accord	Co Chairman
		National Whānau Ora Partnership	Deputy Chair

**TE RŪNANGA-Ā-IWI O NGĀPUHI  
BOARD OF TRUSTEES**

NAME	TRAIION POSITION	ENTITY	ENTITY POSITION
<b>Mrs Helene Leaf QSM</b>	Trustee	Ngā Ngaru o Hokianga	Trustee / Takiwā Representative
		Te Rūnanga-Ā-Iwi O Ngāpuhi Audit and Risk Committee	Member
		Te Rūnanga-Ā-Iwi O Ngāpuhi Scholarship Committee	Member
		Hokianga Health Enterprise Trust	Trustee
		Matai Aranui Marae Whirinaki	Trustee
		Whirinaki Recreation, Education & Cultural Reserve	Member
		Ngā Kakano Hei Tiaki Trust	Member
		Hokianga RSA womens division	Member
		St David's Anglican Church Whirinaki	Treasurer
		Leaf Reunion Committee	Chair
		Ministry of Social Development: Family Violence	Response Coordinator
		Tūhoronuku Independent Mandated Authority	Trustee
		Department of Corrections Māori Advisory Committee	Iwi representative
<b>Mrs Ngawai Tuson</b>	Trustee	Hokianga ki te Raki	Trustee / Takiwā Representative
		Te Hau Ora O Ngāpuhi	Director
		Taupiripiri Charitable Trust	Trustee
		Mangamuka me Mangataipa Pariha o Te Matua Haahi Rātana	Secretary
<b>Mr Te Rau Allen</b>	Trustee	Taiāmai ki te Marangai	Trustee / Takiwā Representative
		Te Hau Ora O Ngāpuhi	Director
		Ngāpuhi Iwi Social Services	Director
		Te Whiu Hapū Incorporation	Chairman
		Tauwhara Marae	Chairman
		Rangaunu Urupa Trust	Chairman
		Northable Disability Support Services	Needs Assessor Service Coordinator
		Te Waimate Taiamai Kaitiaki Unit	Member
<b>Mr Keith Wihongi</b>	Proxy Trustee	Ngāpuhi ki te Hauāuru	Proxy Trustee / Takiwā Representative
		Northland College Board of Trustees	Iwi Representative
		Ngai Tawake Marae	Trustee
<b>Mr Brian Joyce Q.S.M, J.P</b>	Trustee	Te Takiwā o Tāmaki Makaurau ki te Tonga	Trustee / Takiwā Representative
		Te Hononga ki Tamaki N.G.O	Chairman
		Te Kotahitanga Collective N.G.O	Member
		Aotearoa Credit Union	Board Member

**TE RŪNANGA-Ā-IWI O NGĀPUHI  
BOARD OF TRUSTEES**

NAME	TRAIION POSITION	ENTITY	ENTITY POSITION
<b>Mr Mike Kake</b>	Trustee	Te Takiwā o Ngāpuhi ki Whangarei	Trustee / Takiwā Representative
		Pehiaweri Marae Management Committee	Tumu Whakarae
		Ngati Hau Trust Board	Treasurer
		Tai Tokerau Forest Ltd	Director
		Channel North Television	Co-Chair
		Rewarewa D Inc Management Committee	Interim Chair
		Te Huinga Whangarei District Council	Committee Member
		Te Karearea Whangarei District Council	Committee Member
		Electoral Commission	Community Education Adviser
		Regent Training Centre Roopu Taumata	Member
		Northland Regional Council Tai Tokerau Māori Advisory Committee	Te Rūnanga-Ā-Iwi O Ngāpuhi Representative
		<b>Mrs Lorraine Young</b>	Trustee
Kororareka Marae Society Inc	Member		
Ministry of Social Development Benefit review hearings	Community Representative		
Duffus Memorial Trust	Chairperson		
Te Rūnanga o Taumarere	Treasurer		
<b>Mrs Annette Kaipo</b>	Proxy Trustee	Te Roopu Takiwā o Mangakāhia	Proxy Trustee / Takiwā Representative
		Parahaki Marae	Trustee



**NGĀPUHI ASSET HOLDING COMPANY LIMITED  
BOARD OF DIRECTORS**

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
		Northland Deepwater GP Limited	Chair
		Auckland Philharmonia Orchestra	Trustee
		Papakura Kootuitui Trust	Chair
		Sistema Aotearoa Trust	Trustee
		Local Government Commission	Member
		Te Rūnanga-Ā-Iwi O Ngāpuhi Audit & Risk Committee	Chair
<b>Mr Wane Wharerau</b>	Director	Ngāpuhi ki Waitemātā	Trustee / Takiwā Representative
		Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverage Limited	Director
		Northland Deepwater GP Limited	Director
		Massey High School Board of Trustees	Trustee
		Guardians of the Sea Charitable Trust	Trustee
<b>Mr Raniera T Tau</b>	Director	Ngāpuhi ki te Hauāuru	Trustee / Takiwā Representative
		Iwi Working Group – Te Ohu Kaimoana Review	Member
		National Iwi Chairs Forum	Member
		Kotuku Holdings Limited	Director
		Kotuku D1B Trust	Director
		Tūhoronuku Independent Mandated Authority	Trustee – Te Rūnanga-Ā-Iwi O Ngāpuhi representative
		Te Kahu o Taonui	Member
		Omapere Taraire E Rangihamama X3A Ahu Whenua Trust	Chairman
		Hokianga Fisheries Accord	Co Chairman
		National Whānau Ora Partnership	Deputy Chair

**NGĀPUHI ASSET HOLDING COMPANY LIMITED  
BOARD OF DIRECTORS**

NAME	NAHC POSITION	ENTITY	ENTITY POSITION
<b>Mr John Rae</b>	Independent Director	Ngāpuhi Service Station Limited	Director
		Ngāpuhi Books & Stationery Limited	Director
		Ngāpuhi Food & Beverage Limited	Director
		Cavalier Corporation Limited	Director
		The Lines Company Limited	Director
		Eastland Group Limited	Director
		Smart Environment Limited	Chair
		Activate Tairāwhiti	Chair
		National Infrastructure Advisory Board	Chair
		New Zealand Council for Infrastructure Development	Prior Chair
		Thos. Corson Holdings Limited	Chair
		Abodo Limited	Chair
		Hargrave Limited	Chair
		FJ Hawkes & Co Limited	Managing Director & Shareholder
		Playtime Holdings Limited	Director & Shareholder
Gobble Limited	Director & Shareholder		
<b>Mr Jason Witehira</b>	Independent 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 & Shareholder
		New Zealand Food Innovation Auckland Limited	Director
<b>Mrs Lorraine Toki</b>	Alternate Director	Ngāpuhi Service Station Limited	Alternate Director
		Ngāpuhi Books & Stationery Limited	Alternate Director
		Ngāpuhi Food & Beverage Limited	Alternate Director
		Aupōuri Ngāti Kahu Te Rarawa (A.N.T) Trust	Trustee
		Iwi Chairs – Whānau Ora and Justice	Technical Advisor



**NGĀPUHI IWI SOCIAL SERVICES  
BOARD OF DIRECTORS**

NAME	NISS POSITION	ENTITY	ENTITY POSITION
<b>Mrs Carol Dodd</b>	Chair	Te Rūnanga-Ā-Iwi O Ngāpuhi	Acting Chair
		Te Roopu Takiwā o Mangakāhia	Trustee / Takiwā Representative
		Te Rūnanga-Ā-Iwi O Ngāpuhi Remuneration Committee	Chair
		Te Rūnanga-Ā-Iwi O Ngāpuhi Audit and Risk Committee	Member
		C. & A. Consultz	Member
		Te Kahu o Taonui	Member
<b>Mr Te Rau Allen</b>	Director	Te Rūnanga-Ā-Iwi O Ngāpuhi	Trustee
		Taiāmai ki te Marangai	Trustee / Takiwā Representative
		Te Hau Ora O Ngāpuhi	Director
		Te Whiu Hapū Incorporation	Chairman
		Tauwhara Marae	Chairman
		Rangaunu Urupa Trust	Chairman
		Northable Disability Support Services	Needs Assessor Service Coordinator
		Te Waimate Taiamai Kaitiaki Unit	Member
<b>Mr Pae Reihana</b>	Director	None registered	None registered
<b>Mrs Erena Kara</b>	Director	Te Rūnanga-Ā-Iwi O Ngāpuhi	Acting CEO
		Tangata Whenua, Voluntary and Community Research Centre	Trustee
		Northland DHB Māori Health Gains Council	Member



**TE HAU ORA O NGĀPUHI  
BOARD OF DIRECTORS**

NAME	THOON POSITION	ENTITY	ENTITY POSITION
<b>Mr Hone Sadler</b>	Chair	Department of Māori Studies, University of Auckland	Senior Lecturer
		Te Rūnanga-Ā-iwi-O-Ngāpuhi	Kaumatua
		Te Takiwā o Ngāpuhi ki te Tonga o Tāmaki Makaurau	Chairperson
		Pere Ngaio Wharemate Ahuwhenua Trust	Chairperson
		Hone Pereki and Ngawhetu Sadler Family Trust	Chairperson
		Te Hungaiti Marae, Tautoro	Chairperson
		Ngā Kaituhono Māori Advisory Board, NZQA	Member
		Te Ara, New Zealand Online Encyclopaedia	Māori Advisory Board Member
		Te Aho Claims Alliance	Member
		WAI 435	Claimant
		WAI 1107	Claimant
		Te Kōmiti Wānanga He Whakaputanga O Te Rangatiratanga O Nu Tirenī and Te Tiriti O Waitangi	Project Manager
		James Henare Research Centre	Board member
<b>Mr Louis Gill</b>	Director	Massey University Alumni	Life Member
		P.N.Cosmopolitan Club	Life Member
		Lions Club of Kaikohe	Life Member
		Age Concern - Mid North	Executive Member
		Kaikohe R.S.A	Member
		Kaikohe Senior Net	Chair
		NZ Dairy Science and Technology (Northland Branch)	Foundation Member and Executive Member
<b>Mr Larry Alexander</b>	Director	Barrister & Solicitor	Self-employed Proprietor
<b>Mrs Myrtle Sanson</b>	Director	Te Roopu Taiao O Utakura	Member
<b>Mrs Winnie Leach</b>	Director	Te Rūnanga-Ā-iwi O Ngāpuhi	Kuia
		Te Rōpu Kaumatua Kuia o te Whare Tapu o Ngāpuhi	Member
		Te Riingi/Mahuhukiterangi Marae, Tautoro	Trustee



**TE HAU ORA O NGĀPUHI  
BOARD OF DIRECTORS**

NAME	THOON POSITION	ENTITY	ENTITY POSITION
<b>Mr Te Rau Allen</b>	Director	Te Rūnanga-Ā-Iwi O Ngāpuhi	Trustee
		Taiāmai ki te Marangai	Trustee / Takiwā Representative
		Ngāpuhi Iwi Social Services	Director
		Te Whiu Hapū Incorporation	Chairman
		Tauwhara Marae	Chairman
		Rangaunu Urupa Trust	Chairman
		Northable Disability Support Services	Needs Assessor Service Coordinator
		Te Waimate Taiamai Kaitiaki Unit	Member
		Te Whiu Hapū Incorporation	Chairman
<b>Mrs Ngawai Tuson</b>	Director	Te Rūnanga-Ā-Iwi O Ngāpuhi	Trustee
		Hokianga ki te Raki	Trustee / Takiwā Representative
		Taupiripiri Charitable Trust	Trustee
		Mangamuka me Mangataipa Pariha o Te Matua Haahi Rātana	Secretary

# TE RŪNANGA-Ā-IWI O NGĀPUHI

## FINANCIAL STATEMENTS

*Rārangi Tahua*

*Te Rūnanga-Ā-Iwi O Ngāpuhi*

## ***Summary Consolidated Financial Statements***

*For the Year Ended 30 June 2016*

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The following Summary Consolidated Financial Statements have been extracted from the audited Full Group Financial Statements dated 28 September 2016. 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 Public Benefit Entity Standards (Reduced Disclosure Regime) in the Full Financial Statements.

The Summary Consolidated Financial Statements cannot be expected to provide as complete an understanding as provided by the Full Financial Statements. An unmodified audit opinion was issued on the Full Financial Statements.

The Summary Consolidated Financial Statements have been examined by the Group's auditor for consistency with the Full Financial Statements and their unmodified 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 Financial Statements.

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

The Rūnanga Representatives authorised the issue of the Full Financial Statements on 28 September 2016.

*Te Rūnanga-Ā-Iwi O Ngāpuhi*

## **Summary Consolidated Statement of Comprehensive Revenue and Expense**

*For the Year Ended 30 June 2016*

	Note	Group	
		2016	2015
		\$	\$
<b>Revenue</b>			
Revenue - exchange transactions	3	13,239,879	12,364,094
Revenue - non exchange transactions	3	3,964,652	2,237,061
Other Income	3	1,289,133	1,456,846
<b>Total income</b>		<u>18,493,664</u>	<u>16,058,001</u>
<b>Expenses</b>			
Cost of sales		7,358,464	7,250,214
Employee remuneration	3	4,582,802	3,738,311
Depreciation and amortisation	5	321,861	333,051
Other expenses	3	4,393,154	4,242,424
<b>Total expenses</b>		<u>16,656,281</u>	<u>15,564,000</u>
<b>Surplus/(deficit) before net financing costs</b>		<u>1,837,383</u>	<u>494,001</u>
Finance income	4	295,175	378,411
Finance costs - financial liabilities at amortised cost	4	5,724	5,985
<b>Net finance costs</b>		<u>289,451</u>	<u>372,426</u>
Share of equity accounted investees surplus/(deficit) for the year		(299,636)	149,196
<b>Surplus/(deficit) for the year from continuing operations attributable to beneficiaries</b>		<u>1,827,198</u>	<u>1,015,623</u>
<b>Other comprehensive revenue and expense</b>			
Gain/(Loss) on revaluation of property, plant and equipment		24,108	94,005
Gain/(Loss) on revaluation of available-for-sale financial assets		564	28,534
<b>Total comprehensive revenue and expenses for the year attributable to beneficiaries</b>		<u>1,851,870</u>	<u>1,138,162</u>

## Te Rūnanga-Ā-Iwi O Ngāpuhi

**Summary Consolidated Statement of Changes in Net Assets/Equity**

For the Year Ended 30 June 2016

Group	Accumulated Revenue & Expense	Property, Plant & Equipment Revaluation Reserve	Available for Sale Revaluation Reserve	Intangible Asset Revaluation Reserve	Total Equity
	\$	\$	\$	\$	\$
Opening balance 1 July 2014	<u>17,760,029</u>	<u>110,121</u>	<u>7,426,539</u>	<u>25,038,871</u>	<u>50,335,560</u>
Surplus/(deficit) for the year	1,015,623	-	-	-	1,015,623
Other comprehensive revenue and expense - revaluation/(devaluation)	-	94,005	28,534	-	122,539
Total comprehensive revenue and expense	<u>1,015,623</u>	<u>94,005</u>	<u>28,534</u>	<u>-</u>	<u>1,138,162</u>
Other comprehensive income - reclassification	32,437,768	-	(7,398,897)	(25,038,871)	-
Closing balance 30 June 2015	<u>51,213,420</u>	<u>204,126</u>	<u>56,176</u>	<u>-</u>	<u>51,473,722</u>
Surplus/(deficit) for the year	1,827,198	-	-	-	1,827,198
Other comprehensive revenue and expense - revaluation/(devaluation)	-	24,108	564	-	24,672
Total comprehensive revenue and expense	<u>1,827,198</u>	<u>24,108</u>	<u>564</u>	<u>-</u>	<u>1,851,870</u>
Closing balance 30 June 2016	<u>53,040,618</u>	<u>228,234</u>	<u>56,740</u>	<u>-</u>	<u>53,325,592</u>

Te Rūnanga-Ā-Iwi O Ngāpuhi

## Summary Consolidated Statement of Financial Position

As At 30 June 2016

	Note	Group	
		2016	2015
		\$	\$
<b>Current assets</b>			
Cash and cash equivalents	6	12,573,686	8,957,814
Receivables (from exchange transactions)	7	1,251,690	2,207,947
Recoverables (from non-exchange transactions)		71,903	260,229
Prepayments		43,603	5,463
Inventories		366,976	328,430
Investments	8	349,822	156,472
<b>Total current assets</b>		<b>14,657,680</b>	<b>11,916,356</b>
<b>Non current assets</b>			
Investments	8	13,546,270	13,739,327
Investment in equity accounted entities		198,911	499,176
Intangible assets	9	21,555,477	21,404,106
Investment property	10	1,595,000	1,605,000
Property, plant and equipment		4,044,435	3,900,302
<b>Total non-current assets</b>		<b>40,940,093</b>	<b>41,147,911</b>
<b>Total assets</b>		<b>55,597,773</b>	<b>53,064,267</b>
<b>Current liabilities</b>			
Cash and cash equivalents	6	48,371	49,488
Trade and other payables		810,754	894,706
Borrowings	11	13,216	17,939
Non-exchange liabilities	12	82,207	286,934
Deferred revenue	13	924,089	57,842
Employee entitlements		393,544	267,192
<b>Total current liabilities</b>		<b>2,272,181</b>	<b>1,574,101</b>
<b>Non-current liabilities</b>			
Borrowings	11	-	16,444
<b>Total non-current liabilities</b>		<b>-</b>	<b>16,444</b>
<b>Total liabilities</b>		<b>2,272,181</b>	<b>1,590,545</b>
<b>Net assets</b>		<b>53,325,592</b>	<b>51,473,722</b>
<b>Equity</b>			
Property, plant & equipment revaluation reserve		228,234	204,126
Available for sale revaluation reserve		56,740	56,176
Accumulated revenue and expense		53,040,618	51,213,420
<b>Total equity</b>		<b>53,325,592</b>	<b>51,473,722</b>

Authorised and signed on behalf of the Trustees



Acting Chairperson

28 September 2016



Trustee

28 September 2016

## Te Rūnanga-Ā-Iwi O Ngāpuhi

**Summary Consolidated Statement of Cash Flows**

For the Year Ended 30 June 2016

	Note	Group	
		2016	2015
		\$	\$
<b>Cash flows from operating activities</b>			
Cash was provided from:			
Revenue		18,573,013	14,082,660
Interest income		298,973	397,495
Goods and services tax		103,887	189,442
Dividends received		806,621	1,117,439
		<u>19,782,494</u>	<u>15,787,036</u>
Cash was applied to:			
Payments to suppliers		(11,305,507)	(11,091,857)
Payments to employees		(4,520,787)	(3,909,829)
Interest paid		(5,724)	(5,985)
		<u>(15,832,018)</u>	<u>(15,007,671)</u>
<b>Net cash inflow/(outflow) from operating activities</b>		<u>3,950,476</u>	<u>779,365</u>
<b>Cash flows from investing activities</b>			
Cash was provided from:			
Sale of property, plant and equipment		25,227	95,652
Loan repaid by associate		-	77,070
Sale of investments		-	2,694,592
		<u>25,227</u>	<u>2,867,314</u>
Cash was applied to:			
Purchase of intangible assets		-	(839,204)
Purchase of property, plant and equipment		(337,547)	(423,833)
		<u>(337,547)</u>	<u>(1,263,037)</u>
<b>Net cash inflow/(outflow) from investing activities</b>		<u>(312,320)</u>	<u>1,604,277</u>
<b>Cash flows provided from financing activities</b>			
Cash was provided from:			
Hire purchase		-	33,883
Cash was applied to:			
Hire purchase		(21,167)	-
		<u>(21,167)</u>	<u>-</u>
<b>Net cash inflow/(outflow) from investing activities</b>		<u>(21,167)</u>	<u>33,883</u>
<b>Net increase/(decrease) in cash and cash equivalents held</b>		<u>3,616,989</u>	<u>2,417,525</u>
Opening balance of cash and cash equivalents		8,908,326	6,490,801
<b>Closing balance of cash and cash equivalents</b>	6	<u>12,525,315</u>	<u>8,908,326</u>

*Te Rūnanga-Ā-Iwi O Ngāpuhi*

**Notes to and Forming Part of the Summary Consolidated Financial Statements**

*For the Year Ended 30 June 2016*

**1. Reporting Entity**

Te Rūnanga Ā Iwi O Ngāpuhi (TRAION) is a Charitable Trust and a Mandated Iwi Organisation under section 13 of the Māori 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 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 (NBSL), Ngāpuhi Iwi Housing Development Limited (NIHDL), Ngāpuhi Food & Beverage Limited (NFBL), Te Hau Ora O Ngāpuhi Limited (THOON) (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. This is the first year of trading for THOON.

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

This is the Group's first set of financial statements presented in accordance with PBE Standards (RDR). Upon transition to PBE Standards (RDR) the Group has adopted a number of the transitional provisions afforded in PBE FRS 46, these are detailed in Note 17.

**2. Summary of Accounting Policies**

**Basis of Preparation**

**Statement of compliance**

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity Standards (Reduced Disclosure Regime) (PBE Standards (RDR)), as appropriate for Tier 2 not-for-profit public benefit entities.

The Group qualifies as a Tier 2 reporting entity for the current and prior periods as it has had between \$2m and \$30m of operating expenditure.

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.

There has been no change in the functional currency of the Group during the year.

**Specific Accounting Policies**

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

**(a) Revenue recognition**

Revenue is recognised when the amount of revenue can be measure reliably and it is probable that economic benefits will flow to the Group, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Group's revenue streams must also be met before revenue is recognised.

**Revenue from exchange transactions**

**Sale of goods**

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. If it is probable that discounts will be granted and the amount can be measured reliably, then the discount is recognised as a reduction of revenue as the sales are recognised.

**Rendering of services and management fees**

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of-completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

**Rental income**

Rental income is recognised on a straight line basis over the lease term.

*Te Rūnanga-Ā-Iwi O Ngāpuhi***Notes to and Forming Part of the Summary Consolidated Financial Statements***For the Year Ended 30 June 2016***Revenue from non-exchange transactions**

Non-exchange transactions are those where the Group receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no, or nominal, direct consideration in return.

With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity, and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to the Group's non-exchange transaction revenue streams must also be met before revenue is recognised;

**Government grants, donations**

The recognition of non-exchange revenue from Government Grants and Donations depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

**Other Income****Dividend revenue**

Dividend revenue from investments is recognised when the shareholders' rights to receive payment has been established and the amount can be reliably measured.

**(b) Financial instruments**

The Group initially recognises financial instruments when 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.

The Group derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire. The Group also derecognises financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Group has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Group classifies financial assets into the following categories: fair value through surplus or deficit, held-to-maturity, loans and receivables, and available-for-sale. The Group classifies financial liabilities into the following categories: fair value through surplus or deficit, and amortised cost.

Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs. Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below.

**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 surplus or deficit. Available-for-sale financial assets are subsequently measured at fair value with gains or losses recognised in other comprehensive revenue and expense and presented in the available-for-sale revaluation reserve within net assets/equity, less impairment. Upon derecognition, the accumulated gain or loss within net assets/equity is reclassified to surplus or deficit. Available-for-sale financial assets comprise; the bonds held as part of the BNZ Investment Portfolio and shares held in unlisted companies which are stated at cost as fair value can not be reliably measured, including the Group's investment in Aoteroa Fisheries Limited (AFL) income shares, CSB shares and Paper Plus shares.

**Loans and receivables**

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses. Loans and receivables comprise cash and cash equivalents, receivables, and intercompany loans.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of three months or less.

**Amortised cost financial liabilities**

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities. Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as amortised cost comprise; cash and cash equivalents (bank overdrafts), payables, loans and finance lease payables.

*Te Rūnanga-Ā-Iwi O Ngāpuhi*

## *Notes to and Forming Part of the Summary Consolidated Financial Statements*

*For the Year Ended 30 June 2016*

### (c) Property, plant and equipment

Items of property plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured either under the:

- Cost model: Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.
- Revaluation model: fair value, less accumulated depreciation and accumulated impairment losses recognised after the date of the most recent revaluation. Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. Gains and losses on revaluation are recognised in other comprehensive revenue and expense and presented in the revaluation reserve within net assets/equity. Gains or losses relating to individual items are offset against those from other items in the same class of property, plant and equipment, however gains or losses between classes of property, plant and equipment are not offset. Any revaluation losses in excess of the credit balance of the revaluation reserve for that class of property, plant and equipment are recognised in surplus or deficit as an impairment.

All of the Group's items of property plant and equipment are subsequently measured in accordance with the cost model, except for land and buildings which are subsequently measured in accordance with the revaluation model.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the following:

- The cost of materials and direct labour
- Costs directly attributable to bringing the assets to a working condition for their intended use
- When the Group has an obligation to remove the asset or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located, and
- Capitalised borrowing costs.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

Upon disposal of revalued items of property, plant and equipment, any associated gain or losses on revaluation to that item are transferred from the revaluation reserve to accumulated surplus.

#### *Reclassification to investment property*

When the use of a property changes from owner-occupied to investment property, the property is remeasured to fair-value and reclassified as investment property.

Any gain arising on remeasurement is recognised in surplus or deficit to the extent that it reverses a previous impairment loss on the specific property, with any remaining gain recognised in other comprehensive revenue and expense and presented in the revaluation reserve in net assets/equity. Any loss is recognised immediately in surplus or deficit.

#### *Subsequent Costs*

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Group. Ongoing repairs and maintenance is expensed as incurred.

#### *Depreciation*

Depreciation is based on the cost of an asset less its residual value, except for buildings which are based on the revalued amount less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

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

Depreciation is recognised in surplus or deficit over the estimated useful lives of each component of an item of property, plant and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Group will obtain ownership by the end of the lease term. Land is not depreciated. Assets under construction are not subject to depreciation.

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

### (d) 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.

*Te Rūnanga-Ā-Iwi O Ngāpuhi*

***Notes to and Forming Part of the Summary Consolidated Financial Statements***

*For the Year Ended 30 June 2016*

**(d) Intangible Assets (continued)**

**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 as it has a finite useful life of four years. It is subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

**(e) Investment property**

Investment property is property held either to earn rental income or for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes. Investment property is initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

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.

Investment properties are subsequently measured at fair value. 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 surplus or deficit.

**Reclassifications**

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. When the use of an investment property changes to owner occupied, such that it results in a reclassification to property, plant and equipment, the property's fair value at the date of reclassification becomes its cost for subsequent accounting.

**(f) Goods and services tax**

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**(g) Taxation**

TRAION and its subsidiaries are registered with the Charities Commission and are exempt from income tax.

**Significant Accounting Judgements, Estimates and Assumptions**

In preparing these financial statements the Group has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

An incorrect estimate of the useful life or residual value will impact on the depreciable amount of an asset, therefore impacting on the depreciation expense recognised in the surplus or deficit, and carrying amount of the asset in the statement of financial position. The Group minimises the risk of this estimation uncertainty by:

- Physical inspection of assets;
- Asset replacement programmes;
- Review of second hand market prices for similar assets; and
- Analysis of prior asset sales.

The Group has not made significant changes to past assumptions concerning useful lives and residual values.

**Determination of Fair Values**

A number of the Group's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and / or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

**Property, plant and equipment**

The fair value of land and buildings is determined by direct reference to recent market transactions on arm's length terms for land and buildings comparable in size and location to those held by the Group, and to market based yields for comparable properties.

**Investment property**

An external, independent valuation company, having appropriate recognised professional qualifications and recent experience in the location and category of property being valued, values the Group's investment property portfolio every year. The fair values are based on market values, being the estimated amount for which a property could be exchanged on the date of the valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably. Refer Note 10 for valuation details.

**Trade and other receivables**

The fair value of trade and other receivables is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date. This fair value is determined for disclosure purposes or when such assets are acquired in a business combination.

**Available for sale financial instruments**

The fair value of available for sale financial instruments is based on their quoted prices in an active market.

**Impairment of Assets**

At each reporting date, the carrying amounts of the tangible and intangible assets are reviewed to determine whether there is any indication of impairment.

## Te Rūnanga-Ā-Iwi O Ngāpuhi

## Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2016

3. REVENUE	Group	
	2016	2015
REVENUE:	\$	\$
<i>Revenue from exchange transactions</i>		
Sale of goods	11,007,774	10,167,373
Rental and lease income	-	-
Rental income - investment properties	183,152	180,543
Management fees	137,806	131,550
Government contracts	1,724,389	1,699,473
Other exchange revenue	186,758	185,155
	<u>13,239,879</u>	<u>12,364,094</u>
<i>Revenue from non-exchange transactions</i>		
Government contracts	2,175,709	2,237,061
Sponsorship	229,391	-
Donations and goods-in-kind received:		
Funds received	1,446,118	-
Property plant & equipment received	113,434	-
	<u>3,964,652</u>	<u>2,237,061</u>
OTHER INCOME:		
Dividend income (available for sale)	977,722	1,352,788
Dividend - controlled entity	-	-
Government grants	-	72,800
Reversal of impairment on ETS units	124,280	-
Reversal of devaluation of property plant & equipment	187,131	-
Gain on sale of property plant & equipment	-	31,258
	<u>1,289,133</u>	<u>1,456,846</u>
EMPLOYEE REMUNERATION:		
Wages & salaries	4,548,249	3,700,037
Kiwisaver contributions	34,553	38,274
	<u>4,582,802</u>	<u>3,738,311</u>
OTHER EXPENSES:		
Bad and doubtful debts	3,572	166
Directors fees (refer Note 14)	161,766	166,746
Impairment/devaluation of property, plant & equipment	2,227	2,226
Devaluation of investment properties	10,000	385,000
Impairment of receivables (refer Note 7)	524,323	-
Impairment of stock	26,218	29,837
Hapu development	115,000	113,230
Koha and hui	19,528	6,606
Leases	57,282	78,427
Loss on sale of property, plant & equipment	2,928	3,827
Management fee	-	-
Service Delivery Costs	935,058	524,973
Scholarships	85,000	84,500
Trustee fees (refer Note 14)	182,280	149,820
Takiwā grants refer below	67,500	59,400
Other expenses	2,200,472	2,637,666
	<u>4,393,154</u>	<u>4,242,424</u>
TAKIWĀ GRANTS:		
Ngāpuhi Ki Te Hauāuru	7,500	6,600
Taumāreke Ki Rākaumangamanga	7,500	6,600
Ngā Ngaru O Hokianga	7,500	6,600
Hokianga Ki Te Raki	7,500	6,600
Taiāmai Ki Te Marangai	7,500	6,600
Te Rōpu Takiwā O Mangakāhia	7,500	6,600
Ngāpuhi Ki Whāngarei	7,500	6,600
Te Taurāhere O Ngāpuhi Ki Te Tonga O Tāmaki Makaurau	7,500	6,600
Ngāpuhi Ki Waitematā	7,500	6,600
	<u>67,500</u>	<u>59,400</u>
4. NET FINANCE COSTS		
	Group	
	2016	2015
<i>Finance income</i>	\$	\$
Interest income (loans & receivables)	233,127	182,787
Interest income (available for sale)	62,048	195,624
Total finance income	<u>295,175</u>	<u>378,411</u>
<i>Finance costs</i>		
Interest expense - financial liabilities at amortised cost	5,724	5,985
Total finance costs	<u>5,724</u>	<u>5,985</u>
<b>NET FINANCE COSTS</b>	<u>289,451</u>	<u>372,426</u>

## Te Rūnanga-Ā-Iwi O Ngāpuhi

## Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2016

## 5. DEPRECIATION AND AMORTISATION

	Note	Group	
		2016	2015
		\$	\$
Depreciation		314,964	326,510
Amortisation	9	6,897	6,541
		<u>321,861</u>	<u>333,051</u>

## 6. CASH AND CASH EQUIVALENTS

	Terms	Interest Rate		Group	
		2016	2015	2016	2015
		%	%	\$	\$
<b>Current assets</b>					
Bank balances	On Call	-	-	4,534,997	499,655
Call deposits - BNZ and ASB Bank	On Call	2.85/2.75	2.85/2.75	4,823,126	5,381,180
BNZ investment portfolio	On Call	3.00	3.00	3,210,477	3,074,327
Cash and vouchers				5,086	2,652
				<u>12,573,686</u>	<u>8,957,814</u>
<b>Current liabilities</b>					
Bank overdraft used for cash management purposes				(48,371)	(49,488)
Cash and cash equivalents in the statement of cash flows				<u>12,525,315</u>	<u>8,908,326</u>

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

The BNZ hold a registered first mortgage over the property owned by Ngāpuhi Asset Holding Company Limited and situated at Kowhai Court, Broadway, Kaikohe, which has a market value of \$1,750,000 at 30 June 2016 (2015: \$1,650,000).

The BNZ has provided a revolving credit facility to Ngāpuhi Books and Stationery Limited to a limit of \$50,000. At balance date the interest rate in respect of the overdrawn balance was 12.10% per annum up to \$50,000 (2015: 12.60%). The BNZ facility is secured by a guarantee from Ngāpuhi Asset Holding Company Limited for up to \$120,000 plus interest and costs and a perfected security interest in all present and after acquired property of Ngāpuhi Books and Stationery Limited.

The BNZ holds a guarantee in relation to Ngāpuhi Service Station Limited for the amount of \$400,000, plus interest and costs in terms of the banks standard guarantee form from Ngāpuhi Asset Holding Company Limited, and a perfected security interest in all present and after acquired property of Ngāpuhi Service Station Limited.

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

## 7. RECEIVABLES - EXCHANGE TRANSACTIONS

	Group	
	2016	2015
	\$	\$
Trade receivables from exchange transactions	1,799,824	2,467,676
Allowance for impairment (TIMA receivable)	(524,323)	-
Net trade receivables from exchange transactions	<u>1,275,501</u>	<u>2,467,676</u>
Advances to related parties - other	-	-
Supplier overpayments and bonds	500	500
	<u>1,276,001</u>	<u>2,468,176</u>

The carrying value of trade receivables approximate their fair value, due to the short term nature of the instruments.

Trade receivables included deepwater quota income of \$361,448 (2015: \$765,935) relating to the Annual Catch Entitlement.

Due to the uncertainty of recoverability of an amount receivable from Tuhoronuku Independent Mandated Authority (TIMA) an allowance for impairment has been recognised.

## 8. INVESTMENTS

	Category of Financial Instrument	Group	
		2016	2015
		\$	\$
<b>Current</b>			
BNZ Investment Portfolio Bonds (at fair value)	Available for Sale	349,822	156,472
		<u>349,822</u>	<u>156,472</u>
<b>Non-Current</b>			
BNZ Investment Portfolio Bonds (at fair value)	Available for Sale	1,201,237	1,394,294
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>13,546,270</u>	<u>13,739,327</u>
Total investments held		<u>13,896,092</u>	<u>13,895,799</u>

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 4.14-8.00% (2015: 4.89-8.00%) and the bonds will all mature in 1-7 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 2016 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

The Directors have assessed these shares for impairment at 30 June 2016 and have concluded that there is no indication of impairment.

## Te Rūnanga-Ā-Iwi O Ngāpuhi

## Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2016

## 9. INTANGIBLE ASSETS

	Group			
	Fish Quota	NZ ETS Units	Computer Software	Total
<b>Cost/valuation</b>	\$	\$	\$	\$
Balance at 1 July 2015	21,269,341	140,922	126,913	21,537,176
Additions	25,516	-	-	25,516
Balance as at 30 June 2016	21,294,857	140,922	126,913	21,562,692
<b>Accumulated amortisation and impairment</b>				
Balance at 1 July 2015	-	126,024	7,046	133,070
Amortisation expense	-	-	6,897	6,897
Reversal of impairment	-	(124,280)	-	(124,280)
Balance at 30 June 2016	-	1,744	13,943	15,687
<b>Net book value</b>				
30/06/2015	21,269,341	14,898	119,867	21,404,106
30/06/2016	21,294,857	139,178	112,970	21,547,005

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. In 2016 the market value of the ETS units had risen to \$17.75 per unit and the previous impairment has been reversed to reflect this. There was no impairment recognised during the 2015 year and the ETS units were valued at \$1.90 per unit.

Fish Quota

The Directors have assessed the recoverable amount of the fish quota as at 30 June 2016 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

	Group	
	2016	2015
Balance at 1 July	\$	\$
Fair value (losses)/gains on valuation	1,605,000	1,990,000
Balance at 30 June	(10,000)	(385,000)
	1,595,000	1,605,000

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 7.96 - 12.93% (2015: 7.00 - 11.15%) 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 2016 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

	Group	
	2016	2015
<b>Current</b>	\$	\$
Leases	13,216	17,939
<b>Non-current</b>		
Leases	-	16,444
Total	13,216	34,383

**Finance lease liabilities**

The future minimum lease payments are as follows:

	Group	
	2016	2015
	\$	\$
Less than one year	13,216	17,939
Between one and five years	-	16,444
Total	13,216	34,383

The Group has finance leases on plant and equipment with a carrying value of \$9,938 (2015: \$30,209). The leases relate to the purchase of telephone equipment from the network provider on interest free terms. At the end of the lease the equipment will be owned by the Group. There were no contingent rents relating to the leases and therefore none were recognised as an expense within the period. There were no subleases with respect to the Group's finance leases.

## 12. NON EXCHANGE LIABILITIES

	Group	
	2016	2015
<b>Current</b>	\$	\$
Deferred non-exchange revenue	82,207	286,934

Deferred non-exchange revenue relates to grants and donations received to which there are stipulated conditions attached. Non-exchange revenue in relation to this balance is recognised at the point-in-time as each stipulated condition is satisfied.

## 13. DEFERRED REVENUE

	Group	
	2016	2015
<b>Current</b>	\$	\$
Revenue received in advance - services	924,089	57,842

## Te Rūnanga-Ā-Iwi O Ngāpuhi

## Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2016

## 14. RELATED PARTY DISCLOSURES

## Key governance personnel remuneration

The Group classifies its key management personnel into one of three classes:

- . member of the governing body of TRAION (Trustees)
- . member of the governing body of a subsidiary (Directors)
- . senior executive officers

Members of the governing body of TRAION and the subsidiaries are paid annual fees in relation to meeting attendance during the period. Senior executive officers are employed as employees of the Group, on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in "people" for members of the governing body and "full-time equivalents" (FTE's) for senior executive officers) in each class of key management personnel is presented below:

	2016 \$	Number of Individuals	2015 \$	Number of Individuals
Members of the governing body of TRAION (Trustees)	182,280	10	149,820	10
Members of the governing body of subsidiaries (Directors)	161,766	17	166,746	10
Senior executive officers	457,102	4	263,825	2

## 15. COMMITMENTS AND CONTINGENCIES

Capital commitments

The Group has no material commitments for expenditure as at 30 June 2016 (2015: Nil).

Contingent assets

The Trustees are not aware of any contingent assets as at 30 June 2016 (2015: 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. As at the time of audit no agreement had been entered into however the Trustees are continually assessing the financial impact of the Ngati Hine withdrawal which is subject to a number of external factors.

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

The Trustees are not aware of any other contingent liabilities as at 30 June 2016 (2015: Nil).

## 16. EVENTS AFTER REPORTING DATE

There have been no significant events after reporting date which require disclosure in these financial statements (2015: Nil).

## 17. TRANSITION TO PBE STANDARDS

The following adjustments were required upon adoption of PBE standards at transition date. All other opening Statements of Financial Position balances have remained the same.

		Non exchange liabilities	Non-exchange revenue	Deferred revenue	ETS units	Net assets/equity
		\$				\$
<b>TRAION GROUP</b>						
NZ IFRS 30 June 2014		515,499	-	-	14,898	50,239,592
Adjustments - changes in accounting policy						
Recognising revenue relating to restrictive stipulations	1	(95,968)	-	-	(14,898)	95,968
<b>1 July 2014</b>		<b>419,531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,335,560</b>
NZ IFRS 30 June 2015		565,907	2,097,000		14,898	51,237,693
Adjustments - changes in accounting policy						
Recognising revenue relating to restrictive stipulations	1	(278,973)	140,061	57,842	(14,898)	236,029
<b>PBE standards 30 June 2015</b>		<b>286,934</b>	<b>2,237,061</b>	<b>57,842</b>	<b>-</b>	<b>51,473,722</b>

1) Previously, the Group deferred revenue for non-exchange contracts and grants received where there were stipulations as to how the funds were anticipated to be used, until such time that the stipulations were satisfied. Upon transition to PBE standards, the Group's accounting policy is that only conditional stipulations (rather than restrictive stipulations) are able to be deferred in this way. The adjustments above relate to the recognition of revenue from non-exchange contracts and grants with restrictive stipulations.

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 consolidated financial statements of Te Rūnanga A Iwi O Ngāpuhi ("the Group") on pages 81 to 92 which comprise the summary consolidated statement of financial position as at 30 June 2016, the summary consolidated statement of comprehensive revenue and expense, summary consolidated statements of changes in net assets/equity and summary consolidated statement of cash flows for the year then ended, and related notes to and forming part of the summary consolidated financial statements, are derived from the audited full financial statements of Te Rūnanga A Iwi O Ngāpuhi group for the year ended 30 June 2016. We expressed an unmodified audit opinion on those financial statements in our report dated 28 September 2016.

### Board of Trustees Responsibility for the Financial Statements

The Board of Trustees are responsible for the preparation of 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

This report is made solely to the beneficiaries, as a body, for the purpose of expressing an opinion on the summary consolidated financial statements of the group for the year ended 30 June 2016. 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 consolidated 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 consolidated 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 addition to audit services, our firm provides other services in the area of business advisory. We have no relationship with, or interests in the Te Rūnanga A Iwi O Ngāpuhi Group other than BDO Northland have employees that are descendants of Ngāpuhi.

### Opinion

In our opinion, the summary consolidated financial statements derived from the audited full financial statements of Te Rūnanga A Iwi O Ngāpuhi Group for the year ended 30 June 2016 are consistent, in all material respects, with those financial statements, in accordance with FRS-43: *Summary Financial statements*.

BDO Northland  
28 September 2016  
108 Kerikeri Road  
Kerikeri

This audit report relates to the summary financial statements of Te Rūnanga A Iwi O Ngāpuhi for the year ended 30 June 2016 included on the website of Te Runanga A Iwi O Ngāpuhi. The governing body of Te Runanga A Iwi O Ngāpuhi is responsible for the maintenance and integrity of the Te Runanga A Iwi O Ngāpuhi website. We have not been engaged to report on the integrity of Te Runanga A Iwi O Ngāpuhi 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 27 September 2016 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 financial statements may differ from legislation in other jurisdictions.

**PARTNERS:** Adelle Allbon Angela Edwards Scott Kennedy Robyn Terlesk

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# NGĀPUHI GROUP ADDRESSES

## *Wāhi Mahi*

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**NGĀPUHI**  
Te Rūnanga-Ā-Iwi O Ngāpuhi



**NGĀPUHI**  
Ngāpuhi Asset Holding Company Limited



**NGĀPUHI**  
Ngāpuhi Iwi Social Services



**NGĀPUHI**  
Te Hau Ora O Ngāpuhi