



Te Hunga Rōia Māori o Aotearoa
Māori Law Society Incorporated

AGM Report

October 2018

CONTENTS

AGM Agenda	1
2018 AGM Minutes	2
Tumuaki Report.....	9
Financial Report 2018.....	15
Executive Committee Reports	16
A ttac hments.....	
Revised Membership Fee Proposal.....	Tab 1
Kura Reo Audit Report.....	Tab 2
Financial Sta tements.....	Tab 3

Annual General Meeting

Agenda

Rā: Saturday 13 October 2018

Wā: 8.00 am-9.30 am

1. Karakia
2. Apologies
3. Minutes of previous AGM meeting held on 18 November 2017
4. Tumuaki Report
5. Financial Report
6. Executive Committee Reports
7. Elections
8. General Business
9. Closing Remarks
10. Karakia

THRMOA 2017 AGM

Venue: AUT – South Campus, Manukau, Auckland
Date: Rāhoroi 18 Whiringa-ā-rangi 2017
 Saturday 18 November 2017
Time: 9.00am

Attendees:

Ophir Cassidy, Tavake Afeaki, Corin Merrick, Leon Wijohn, Phillip Winiata, Ranui Calman, Marcia Murray, Paranihia Walker, Lynell Huria, Kirikaiahi Mahutariki, Renika Siciliano, Ani Bennett, Stacey Mareroa, Glenn Tootill, Jasmyrn Pearson, Heta Hudson, Harvena Cherrington, Te Kauri Wiremu, Valerie Houkamou, Cherish-Peace Nielsen, Awi Strickland, Sarafina Tipene, Maia Winiana, Kaahu White, Rawiri Kerehoma-Hoerara, Zak de Roo, Kaelym McGrath, Tamati Hoetawa, Bronwyn Moore, Jenna Connors, Jesse Matheson, Amber Russell, Tatijana Simon-Larsen, Alex Greaves, Craig Coxhead, Rachael Jones, Liam Stoneley, Rachel Robilliard, Cameron Jacob-Sauer, Langdon Bradley, Rahera Douglas, Rahera Dyall, Tiana Barker, Kylee Katipo, Stephen Clark, Te Aopare Dewes, Stormie Waapu, Terima Wara, Ashanti Neems, Alice Anderson, Haines Ellison, Shanara Wallace, Nopera Dennis-McCarthy, Indiana Aroha Christbelle Shewen, Isabella Wilson, Dusky-Rose Tawhai, Adair Houia-Ashwell, Mariah Hori Te Pa, Te Po Marie Hawaikirangi, Jasmine Barley, Chelsea Teiei, Season-Mary Downs, Kiriana Tu, Peata Williams, Tania Williams, Khylee Quince.

1.1 I whakatūwhera a Tavake i te hui.

2.1 Rachel Paul, Jason Pou, Alexis Tapsell, Rachel Mullins, Leone Farquar, Aiden Warren, Micah Tawhara, Tama Potaka, Maureen Malcolm

: That the above mentioned apologies be accepted.

: Tavake Afeaki

: Corin Merrick

: Ae

3.1 Tavake: 2016 AGM Minutes put on THRMOA app.

3.2 Ranui: Has the constitution been updated to reflect the changes? We need to upload into incorporated societies.

: That the AGM minutes of 19 November 2016 be accepted as a true and correct record

: Tavake Afeaki

: Judge Stephen Clark

: Ae

4.1 Presented by Ophir: He mihi ki nga tini mate, ara ki a John Chadwick, Judge Ambler.

4.2 Brief overview of written report:

- (a) Ophir, Tavake and Corin met with Aidan and Rachel at the beginning of the year for a hand over meeting. Acknowledged Aidan and Rachel for their outstanding contributions as previous co-presidents.
- (b) Face to face hui held earlier in the year. Need to think about having more face to face hui and having provision in the budget for travelling to these.
- (c) Acknowledged Corin for her tremendous mahi and support as Secretary.
- (d) Acknowledged Alexis and asked that Leon pass on those thanks. Deloitte, as part of the sponsorship arrangements, provide those services for free. Alexis is in Japan playing touch at the moment so she gives her apologies and Leon is here in her stead.
- (e) Acknowledged Renika for awesome work in the last week for the hui.
- (f) Two lots of submissions prepared – the first in December 2016 regarding Search and Surveillance on behalf of THRM, so mihi to Annette Sykes and her team. And then also the submissions prepared in March 2017 on the Oranga Tamariki Bill – acknowledge Kiriana Tan, Tania Williams, Corin Merrick, Leone Farquar, Traey Norton. THRM appeared before the Select Committee the following month – Ophir, Corin, Chris and Traey Norton.

Events this year:

- (g) April – Wahine Māori event hosted by Kahui Legal
- (h) Waikato - Quiz Night
- (i) THRM attended John Chadwick's tangi in force
- (j) Te Piringa event – well organised and attended by Mania.

Goals:

- (k) 4 main goals – following on from the hui last year, there were issues with submissions. Marcia and Bronwyn came up with a formal process. Set up specialist groups in areas of law – each group makes submissions.
- (l) Create a members database. We don't have a database just a list of emails. VO2 is helping with this. Main action point for 2018.
- (m) Membership fee – we don't have a membership fee. Challenge for the exec not having any funds. We all voluntarily give time. Need to discuss whether we charge a membership fee. We want to

get some feedback from members. We need to make decisions on this. Ranui was one of the exec members who made proposals on what to do.

- (n) There was a surplus from Waitangi. Previous exec were then able to employ a personal assistant.
- (o) Organising the hui-a-tau. Acknowledge sub-committee – Corin, Te Aopare, Chris, Ebony, Kiri, Phil, Lee.
- (p) Secondary schools mooting competition – THRMOA gave a koha of \$500.
- (q) Law Commission – there are discussions on MOU.
- (r) Lexis Nexis – they were looking to sponsor a publication/book. An exec member will be spearheading
- (s) Transferred from ASB to Westpac.
- (t) Thank you to Deloitte and Chapman Tripp for their ongoing sponsorship.
- (u) IPLS, AUT, Vo2 (will continue working with them on App and website)
- (v) Acknowledge the Exec for their mahi.
- (w) Plans for 2018 – we want more hui a kanohi (as opposed to teleconference). First hui a kanohi – Feb 2018; re-energising mana wahine group; setting up online database; reo Maori strategy.
- (x) Next year's hui: Proposing Rotorua where the first hui was held. 30th anniversary, appropriate to go back to where it all started.

RESOLUTION: That the members of the Incorporated Society receive the Tumuaki / Co-Presidents' Report for the 2017/2018 year.

: Kirikaiahi Mahutariki

: Ani Bennett.

: Ae.

5.1 Leon Wijohn presented the Financial Report. Hard copies handed out to members. In summary:

- (a) These accounts are a hang-over from the year before, the previous exec, and the previous treasure.
- (b) The accounts are simple. At page 6, there is a \$10,000 loss. This is from last years hui. It was before Ophir and Tavake's time.
- (c) Judge Stephen Clark – what's the depreciation? Leon – the app.
- (d) Patai: Will we be making a profit from this years hui? Whakautu: Budget was for 6k profit. It will probably come out same as last year because increase in costs.
- (e) Patai: explain Telephone/internet costs? Whakautu: Includes costs for changes to website over the last year.

- (f) Patai: Possible to get charitable status? Whakautu – no. Might be able to set something up for education. However, as a profession we excluded from this.
- (g) Patai: Are we looking ok? Whakautu: No. We will make a small amount out of the hui. But we've got increased costs. We need to up the amount of sponsorship. Who else can we get for more money? Back to what Ophir was saying, if we were looking at charging a membership fee ie 600 people paid \$10 a month – that is \$60-70k. Tavake: – it's a game changer to have a membership fee. Subscription fee/ annual fee. Need to have discussions in this hui.
- (h) Season-Mary Downs: suggests we start voluntary membership. Knows a lot of people will contribute.
- (i) Leon – we can't carry on doing what we're doing. We only have \$27,000 in the bank. In 3 years time we'll have nothing.

: That the members of the Incorporated Society receive the Pūtea / Financial Report for the year ending 31 March 2017.

: Tavake Afeaki

: Rachel Jones

Ae

- 6.1 Renika – Waikato - standing down. No replacement yet. Will stay on until finds a replacement. See report.
- 6.2 Ranui – Otautahi. See report. Quiet year. Wants to revitalise roopuu in the region.
- 6.3 Marcia – Wellington – see report. A lot of events year. Acknowledges Nga Rangahautira. Mana wahine – thank you Bernadette Arapere, Horiaana Irwin, Kate Tarawhiti. Final recommendations – it's a lot of mahi, wants to bring on someone else to help, suggests Rahera Dyall (works at Waitangi Tribunal)
- 6.4 Haines, Alice – quiet year. Alice – in Invercargill (not a lot happening) – 2 from down there. Georgia Woodward 15 minutes of reo maori everyday in the office. Next year hoping to extend.
- 6.5 Stacey – Waiariki. Events started in December (John Chadwick was there). Many tangihanga in Te Waiariki. Commemoration for Matiu (takiri ko te ata). Matariki X function. Tuakana teina evening – invited tauira. Tono to have a Tauranga/ Waikato student representative. Wants to tono to someone else – Tamihana Coxhead. Will have a Xmas party later.
- 6.6 Phil – helped in sub-committee. Speed dating workshop with tauira at the hui. Good for tauira – a lot more interaction between them and practitioners. Will stay on but wants someone to step up.
- 6.7 Bronwyn – shortage in north of legal aid lawyers. Excellent leadership up there – acknowledges La-Verne King.

Khylee – Linda, Carwyn and her at hui. Launch of philanthropic Borren) – 30m – aims to make a difference in areas of real legal need. Scholarships for Maori students. Moot was on Thursday night at MDC – will be on wateaa tomorrow night. And on podcast.

Paranihia – Liana, others working in house. Will stay on for next year. Will have a get together in Taranaki. Because we don't have a database – its difficult to reach out to lawyers. We want to do something about it so that we are able to link up to one another.

Move: Tavake

Second: Season

Kua mana - Ae

7.1 The 2017/2018 THRMOA Executive as nominated and carried at the AGM is:

- (a) Co-Tumuaki: Tavake Afeaki and Ophir Cassidy (to continue)
- (b) Secretary: Jaimee Paenga (nominated by: Corin Merrick, Seconded: Ophir Cassidy, kua mana: Ae).
- (c) Treasurer: Alexis Tapsell (to continue)
- (d) Academic Representative: Khylee Quince (to continue)
- (e) Tauria Representatives (to continue)
- (f) Young Lawyers' Representative: Liam Stoneley (nominated: Te Aopare Dewes, Seconded: Philip Winiata, kua mana: Ae)
- (g) Te Tai Tokerau Representative: Bronwyn Moore (to continue)
- (h) Tamaki makaurau Representative: Rachael Jones (nominated: Craig Coxhead, second: Corin Merrick, kua mana: Ae)
- (i) Waikato Representative: Renika Siciliano (to continue until replacement found)
- (j) Waiariki Representatives: Stacey Mareroa and Jasmine Barley (nominated: Stacey Mareroa, kua mana: Ae)
- (k) Te Tai Rāwhiti Representative: (no representative)
- (l) Te Tai Hauāuru Representative: Paranihia (to continue)
- (m) Te Whanganui-ā-Tara Representative: Marcia Murray and Rahera Dyll (nominated Marcia Murray, seconded: Tavake Afeaki, kua mana: Ae)
- (n) Otago: Ranui Calman (to continue)
- (o) Otepoti: Haines Ellison and Alice Anderson (to continue)
- (p) THRMOA Representative Positions:
- (q) Family Law Section Representative: Tracey Norton (to continue)

8.1 Subscription/membership fee:

- (a) Tavake: we need continuity every year, need a support base. As O said, we need to have regular hui-a-kanohi for the exec. We need to agree to come up with an annual subscription.
- (b) Patai: Have we got the ability/resources to have a subscription? Whakautu: Ae.
- (c) Terena: Fee is a good idea. Suggests one of payment - \$100 a year.
- (d) Piripi: Suggests that members contribute a koha every year - not to have a set rate. Members pay a contribution that they can afford.
- (e) Corin: Suggests students not pay a membership fee.
- (f) Leon: there are a few options that need to be discussed. Don't need to go in to today. We have an agreement in principle that that something be charged. Exec can come back with what will happen.
- (g) Hui agrees in principle to create a subscription fee – Ae.
- (h) Patai: Would've been better to have a budget. Leon: What we have is \$10,000 in the red.

Resolution: that we strike a membership fee/koha - the Exec is to set the fee

Move: Tavake Afeaki

Second: Te Aopare Dewes

Kua mana: Ae.

- 8.2 Leon: speaking to the budget. If we look at last year and the year before, there hasn't been a budget each year. The main event is the hui-a-tau. The hui is never in the same place so costs are different, although very similar from year to year. What we will do at the next meeting is get Treasurer to do up a budget for next year.
- 8.3 Tavake: following on from joint conference from Samoa which was amazing, has a tono. Is a member of the Tongan Law Society. Wrote to the SG in Tonga asking him to consider Tonga/Maori /Samoa conference next year, or year after. There is a lot to organise. Might be next year. Looking at honohononga whanaungatanga o te moana nui a kiwa. The bar in Tonga is made up of 66 people. Do people think it's a good idea? Sees it as a Think tank for everyone, cross polinating ideas, continue collegiality. We're only separated by colonial powers.
- 8.4 Tavake asks is there support: Ae. Tavake will follow up.
- 8.5 Concluding remarks – great hui, blessed with great leadership.

Kua mutu: 10.30am.

Tūmuaki Report 2018

Introduction

1. This annual report is prepared by Co-Tūmuaki, Ophir Cassidy and Tavake Afeaki to give an overview of the activities and work undertaken by the Executive of Te Hunga Rōia Māori o Aotearoa (“THRMOA”) – The Māori Law Society for the period of November 2017 to 13 October 2018.
2. We take this opportunity to acknowledge those that have passed away during the past 12 months within THRMOA. Noreira koutou ma haere koutou, hoki atu kia ratou ma kua wheturangitia i te po.
3. The Executive have met on two occasions a for a hui a kanohi in Auckland in March and July of this year. The other meetings have continued to be held via teleconference which brings with it its own set of challenges. Given that THRM will be implementing the THRMOA membership fees in 2019, it may be an opportunity for the Executive to include a further one or two kānohi ki te kānohi meetings.
4. We would also like to take this opportunity to thank members of the Executive for their contributions over the last 12 months and in particular, we wish to give a special thanks to Jaimee Paenga (our Secretary), Alexis Tapsell (our Treasurer), Tracey Norton (our FLS representative) and Liam Stoneley for assisting with the THRMOA app and IT requirements.
5. We would like to acknowledge those members that have put their names forward for our specialist submission groups and to those that have contributed to the submissions/feedback filed by THRMOA for the review of the Property (Relationships) Act 1976 and the submissions on the Tax Working Group.

Key Objectives and Goals

6. In March of this year the Executive met for our first kānohi ki te kānohi meeting and continue to work on the key objectives and goals set by the Executive in 2017. In terms of the progress made we note the following:

Setting up a submissions process for THRM

- The executive set up a formal submissions process at the end of last year so that THRM could provide an informed, reasoned and representative voice on Bills that are introduced in parliament that affect Maori. A copy of that process was attached to the AGM report last year and emailed out to members.
- A number of email bulletins have gone out over the past 12 months seeking names of those members who are interested in assisting with the submissions process. The response to date has been minimal and as the Executive we are sending a “wero” to our hunga to support this kaupapa and put their names forward. It is difficult when submissions are required, and no names are put forward and the submission are usually left to a core group of people who are generally on the Executive.

Creating a database/CRM system for THRM

- There is currently no formal database system in place for our membership. This has been an ongoing issue for THRMOA. The executive has continued to work on this kaupapa and Liam Stonely sourced a number of quotes re the upgrade/maintenance of our website and APP and setting up a CRM system. The Executive has passed a motion confirming that THRM accept the proposal from Social Interactive of \$23,250.00 plus GST which includes the following:
 - Brand new website
 - CRM system that members can update/track when paid or members are due for next membership payment.
 - Members portal and payment portal
 - Training provided to secretary and other exec members to use /edit website and CRM system. Attached to this report is a copy of that proposal.

- THRMOA will look to implement the above in 2019 and the Executive will make a funding application to Te Puni Kokori to assist with the implementation of our CRM system and IT requirements.

The Membership Fee for THRM

- Further to our report last year the Executive surveyed our members on the issue of our membership fees this year and some members provided feedback. A motion was passed by the Executive to implement the membership fee in 2019. A copy of the membership fee costs is attached.
- The Launch of the Wahine Māori Mentoring Programme
- On Wednesday 11 2018, THRMOA launched the Wahine Māori Mentoring Programme at Parliament in Wellington. The launch was well attended and we were fortunate to have Kiritapu Allan MP and Judge Sarah Reeves speak at the launch.
- We had 68 wahine sign up for the mentoring programme and this number has continued to grow. The mentoring programme has been very successful and an informal get together was held last night at Toi Oho mai campus. The plan is to continue to grow the programme and to consider the establishment of a Tane Maori programme in 2019.

Kura Reo

- The inaugural Kura reo was held for THRM at Hoani Waititi Marae in Auckland from 4 to 7 July. THRMOA was very proud to hold the Kura reo in acknowledgement of our commitment to Te Reo Māori and our reo strategy.
- The Kura reo was well attended and His Honour Justice Joe Williams was our speaker on the final night of our wananga. It was a very successful hui and the intention is for an annual Kura reo to be held. Attached is a report by Alana Thomas on the Kura reo.
- The Executive wish to extend a mihi to Alana Thomas and her team at Kaupare Law together with Piripi Winiata and Lee Belk for their ongoing commitment to Te Reo Maori and for organising the THRMOA Kura reo. Without their commitment, support and organisation this kaupapa would not have been successful.

Workplace environment and THRMOA's response to the NZLS survey

- THRMOA released two press release statements this year addressing the concerning results (particularly for Maori women) from the Workplace Environment survey prepared for the NZLS dated 30 May 2018. As a response to the concerns THRMOA has set up a Friends panel known as “Nga Hoa Aroha” which will be launched at the hui a tau. This issue will also be discussed at this year's hui a tau in a plenary session. THRMOA are committed to working alongside law firms and other workplaces to ensure a safe workplace culture and provide support to our members.

Relationships with third parties and our sponsors

7. THRM and continue to strengthen those relationships with key stakeholders and other third parties.

New Zealand Law Commission

- The Tūmuaki have had ongoing correspondence and skype meetings with the Commissioners from the Law Commission. The Law Commission presented at last year's Hūi-ā-Tau and the Honourable Sir Douglas will also be presenting this year. A draft memorandum has been sent through to the Law Commission and it is anticipated that this MOU will confirm the ongoing relationship between THRM and the Law Commission. Hopefully the MOU will be signed before the AGM but if not then it can be signed by the incoming Co- Presidents.

NZLS

- There has been ongoing correspondence between the Tūmuaki and NZLS this year. Ophir Cassidy met with Mary Oliver the Executive Director and Fazleen Ismail the General Manager for Law Reform and in May of this year and it was agreed that NZLS and THRMOA would enter into a MOU.
- The MOU has essentially been approved but is waiting for final approval by the NZLS at their upcoming Executive meeting.
- As part of the MOU, THRM has also been asked to attend the NZLS council meetings and if THRM wishes to be co-opted onto the council. An invitation has also been extended to the incoming Presidents to attend the NZLS council dinner on 23 October 2018.

Sponsors

- We would like to take this opportunity to thank our sponsors who have continued to support THRMOA and in particular to assist in the holding of our Hūi-ā-Tau.
- We acknowledge our premiere sponsor Westpac and we look forward to continuing our relationship. Our current agreement comes to an end this year however we look forward to continuing relationship. It is intended that the incoming presidents will meet with Westpac early next year to discuss our relationship moving forward and how Westpac can be more involved/assist in our hui a tau.
- We have also retained sponsorship from Deloitte and Chapman Tripp who continue to show great support to THRM. Deloitte continues to provide discounted accounting services to THRM via our Treasurer, Alexis Tapsell. We would like to thank both Deloitte and Chapman Tripp for their ongoing support of THRM.
- We have also continued to secure ongoing sponsorship from the Institute of Professional Legal Studies ("IPLS"). IPLS are presenting a breakout session this year and have confirmed their ongoing commitment to support our Hūi-ā-tau in the future. We have also received sponsorship from Toi Ohomai for the cost of the hireage of the venue and other services.
- We wish to acknowledge Te Puia who have also provided sponsorship through a reduction of cost in their venue and provision of a bus for the THRM dinner.
- We would also like to take the opportunity to thank Tiki Wine and Vineyard for providing discounted wine for our formal dinner and to also thank Tupono Legal for hosting our Friday night function and sponsoring part of the evening.

The year ahead

8. In terms of the goals set by the Executive over the past two years, we note the following have been achieved:
 - That we implemented the submissions process confirming the specialist groups.
 - That we have made a number of submissions on Law reform on behalf of THRMOA, provided feedback to the Law Commission and NZLS on issues pertaining to Maori

and appeared at a select committee hearing in respect of submissions filed by THRMOA on the Oranga Tamariki Act.

- That we were able to re-energising the Wahine Maori mentoring programme which was relaunched earlier this year.
- That we have made the enquiries and confirmed an IT company who will assist us with the implementation of our CRM system in 2019.
- That we have surveyed our members and the membership fee will be implemented in 2019.
- That in implementing our Reo Maori strategy, the inaugural THRMOA kura reo was held this year.

9. Once again, we would like to acknowledge the contribution of our executive this year. There have been a number of challenges that we have faced in terms of sharing the work load and trying to meet the demands of our own work commitments and juggling our family life. There are a number of executive members that will be coming off this year and once again we want to send a wero to those members of our Hunga who may not be active and urge them to put their names forward to assist in subcommittees, committees regarding submissions and to put their names forward for the Executive.
10. Finally, we would like to wish the incoming co-presidents and executive members all the best for the future.

Financial Report 2018

Treasurer – Alexis Tapsell

See attached Financial Statements.



Executive Committee Reports

To follow are the respective reports submitted by the Executive Committee Members for the THRMoA AGM 2018.

Academic Representative – Khylee Quince

1. No report received.

FLS Representative – Traecy Norton

2. No report received.

Young Lawyer Representative – Liam Stonely

3. Report below page 14.

Tauira Representatives – Jesse Matheson & Te Puea Matoe

4. Report below page 16.

REGIONAL REPRESENTATIVES

Te Tai Tokerau – Micah Tawhara

5. No report received.

Tāmaki Makaurau – Rachel Jones

6. No report received.

Waikato – Mania Hope

7. Report below page 17.

Waiariki – Stacey Mareroa

8. No report received.

Te Tai Hauāuru – Paranihia Walker

9. No report received.

Te Tai Rawhiti – Michael Gordon

10. Mike came onto the Exec in mid-2018 and has connected the rohe with the exec by attending regular meetings.
11. Mike will be stepping down from the role in 2019, however has been assisted by Marree Kereru who intends to run for the Tai Rawhiti Rep position in 2019.

Te Whanganui-ā-Tara – Marcia Murray

12. Report below page 19.

Ōtautahi – Ranui Calman

13. Report below page 21.

Ōtepoti – Alice Anderson & Haines Ellison

14. Report below page 23.

Young Lawyer Representative Ripoata

Na Liam Stonely

E aku rakatira, t n koutou ka toa. T nei a u, he uri o Tahu Potiki, e mihi ana ki a koutou, ng mema o te Hunga R ia M ori o Aotearoa. It's been a busy year for our Executive, and I have been privileged to help support the roopu achieve some milestones and begin some large projects for our Hunga. I would like to acknowledge our Co-Tumuaki, Ophir and Tavake, who have put in hundreds of hours of mahi for our Hunga, and who have led our organisation with integrity and aroha. Kei ruka noa a tu k rua!

New Website

The Executive has approved me to engage a specialist IT company to design, build and launch a brand new website for our Hunga. We ran a competitive tender process for the mahi, receiving 5 different proposals and costs for the project. I have driven this kaupapa over the last 4 months and am excited for what will be an awesome product our members. The new website will include a Members area, where we can share our resources and Conference Papers with the Hunga. It will also, over time, have lots more information and pictures about of past and present members. The current project timeline has the launch in late-January.

Our first electronic member database (CRM)

Alongside the tender process for a new website, we have engaged the same provider to set up an online membership database that will run through the website (CRM). Members will be able to log into the Members area of the website and pay their membership fee (with credit card or through invoice), update their details and all details will be loaded into the database automatically. This will revolutionise our membership information system and what the Executive can deliver to its members. This will be launched alongside the website in January.

Membership Fee

Alongside Ranui Calman, we drove the consultation process throughout 2018 for our new Membership fee. At the 2017 AGM, Tavake put to the membership that we need to consider instituting a membership fee in order to continue to both grow THRMOA and build better capabilities. A motion was subsequently passed at the AGM that the Executive has the mandate to consider and set a membership fee for THRMOA. The Executive has since passed the motion for the introduction of our Membership for 2019, which will be collected through our new website and CRM. More information about this will follow in early 2019.

Submission to the Tax Working Group

With the help and support of my colleagues at Chapman Tripp, I helped draft our submission to the Tax Working Group (TWG) in late April. There will be some very important issues that will be addressed by the TWG in 2019 and I encourage the next Executive to continue the conversation with the TWG on this kaupapa. Many thanks to Cameron Jacob-Sauer for his help in drafting the submission.

THRM App

I took on the job to prepare our App for this years' Hui-a-Tau. This included negotiating with the designers for new functionality within the APP, adding in all the content and liaising with speakers for their information. This is was quite a large job, but I would like to thank the team at NetValue for all their support in getting the App ready in time for our Hui.

2019

I will be standing again for the Young Lawyer Representative position and hope that our Young Lawyers will enjoy the massive benefits of our new website and CRM system will bring in 2019. If I was lucky enough to hold the position again, I will focus on more events for our Hunga, and continue to help to look for opportunities to better fund and support more initiatives like Kura Reo.

Mauri ora e te Hunga.

Tauira Representatives Ripoata

Na Jesse Matheson raua ko Te Puea Matoe

It has been an absolute pleasure to be the Student Representatives for the Te Hunga Roia Māori o Aotearoa Executive for 2018. We were both very busy this year organising a variety of things for the tauira for the Hui-a-tau this year. This included organising accommodation, social events, kai for earlier parts of the conference, as well as monthly to bi-monthly hui with the Tumuaki from each University. It was important to us, and all of the Tumuaki, that we attempt to build as much whakawhanaungatanga as possible so that tauira have connections all over the country. So, we organised a fundraiser so that tauira could stay an extra night and go out to a night at a karaoke and pool table club for a night of fun and so the tauira could get to know each other.

Our hui with the Tumuaki consisted of discussing and finalising tauira numbers, getting ideas to increase whakawhanaungatanga, discussing fundraising ideas, resolving any issues or questions the Tumuaki had, and most importantly-relaying information between the THRMōA executive and the Tumuaki to ensure that we are all on the same page with the most up-to-date information. We also ensured an agenda was posted prior to the meeting, and that minutes were kept and posted on the THRMōA Tauira Council page.

Once again, being Student Representatives was an absolute pleasure and a great learning experience.

Jesse and Te Puea

Waikato Rīpoata - Regional Report

Na Mania Hope

Waikato Taniwharau!

He piko he taniwha!

He piko he taniwha!

Nei r te p rongo karere n te rohe o te ure t rewa o te Kiingitanga, Waika to nui tonu!

Tua tahi, e tika ana me tuku mihi ki taku ariki, Kiingi T heitia e noho nei i runga i te tor na tapu i t nei tau e whakanui ai t tou i te kotahi rau ono tekau tau o te Kiingitanga. Paimarire!

Ng tni mate o te motu, hoki a tu r ki te k punipunitanga o ng wairua, moe mair , okioki mair .

Kei ngaku ranga tira! T neki te ng kau iti e koropiko nei ki mua i a koutou. N te ma tarikitanga o te tau nei i uru a tu a hau ki te t ranga nei, ar , te m ngaim te rohe o Waika to. Anei ma tou mahi...

Puna Mōhio



Kotahi ana he te huihuinga nui kua tutuki i a t tou, ar , he P Uui (Quiz Night) i t ki lguana i te 30 o Hara tua. Ka tahi te whaka rauika tanga m haro rawa a tu ko t nei!

Ko ng whainga o taua p : tuatahi mai, he whakaemiemi i a t tou te hunga r ia M orime ng konga M orikia noho tahia i t tou, whaka whitiwhiti k rero tahia i, kai tahia i, whakaaro kotahi a i; tua rua mai, kia t taking konga king roia e mahiana ki r p kihi hei huarahi mahi m r tou i ng tau kei te heke mai; tua toru mai, he whakanui i t t tou Reo Rangatira, ka tika!

Ko te hunga i tae ake, ko te hunga o Te Piringa, te hunga o Te Whakahiapo, me ng tehi o ng r ia o Kirikiriroa.



K ore e rika rika ng mihi ki a koutou i tae mai, n , e tika ana me mihi ki a koutou e aku raukura, ki a Kiriana Tan, Dorothy Bogers, Sacha Nepe, Brigham Nordstrom, me aku hoa mahi a Sommer Paekau, Marama Mariu r tou ko Alex Hope. Ki ng kaiwhahaere o taua p , me p whea ke taku mihi! Hika! Me he toka t moana! Ko k rua ng r , Mariama Te Tair ua ko Ethan Jerome-Leota! Kei runga noa a tu k rua.

Kapa Kawhe



Ko tēhi kaupapa a tuān e haere ana ki te rohe o Waikato ko te "Kapa Kawhe". He mea t hae t nei whakaaro i te hunga o Te Whanga-nui-a-Tara. T n koutou! Ia Weneti, ia Weneti hei te kotahi karaka i te ahiahi, ka hui tahi t tou ki Puna Chambers, kapu kawhe ai, t karo k ri ai, korero paki ai, K RERO M ORIA! Mena kei te w tea koe hei taua w , t n , me haere mai!

M nia Hope

Te Whanganui-Ā-Tara Ripoata - Regional Report

Na Rahera Dyall raua ko Marcia Murray

T n t tou,

We have had a fun and full on year in Te Whanganui-Ā-Tara with a number of different events held throughout the year! These are discussed further below.

Ngā Rōia o Poneke

Building on last years' goal of creating a Facebook page to keep everyone in the loop, we now have a robust email list of Wellington-based Te Hunga Rōia members and supports of Te Hunga Rōia events. Providing a monthly update to our members has been a recent idea for us, we wanted to remind our members of upcoming events and matters of importance. We have received positive responses from our members and friends of Te Hunga Rōia regarding our monthly p nui / what's happening in our region.

Launching the Ngā Wāhine Roia Māori Mentoring Programme

On 11 April, our region was proud to host the launch of the Te Hunga Rōia Māori Ng Wāhine Rōia Māori Mentoring Programme. We had a range of guest speakers including MP Kiritapu Allan, Judge Sarah Reeves and Bernadette Arapere. The purpose of the event was to officially kick off our mentoring programme, which has over 70 participants. We would like to thank all wāhine who helped to prepare the background research, application documents and who held endless discussions on the aims of this project over the past 3-4 years. Special thanks to Bernadette Arapere, Horiana Irwin-Easthope, Lynell Tuffery Huria and Kate Tarawhiti for all your continued dedication and hard work with assisting with the launch of this initiative.

Ngā Rangahautira (Victoria University Māori Law Students' Association)

Supporting the Regional Māori Moot

On 14 September Ng Rangahautira held its annual Māori Moot at Te Herenga Waka Marae. Represent the appellants were Adair Houia-Ashwell, Riana Te Ngahue and Tawheta Eparaima-Hautapu and representing the defendants were Aphiphany Forwad, Jareth Rikihana Fox and Amy Borovich. The Judges of the evening were Justice Joe Williams, Tai Ahu, Horiana Irwin-Easthope and Marcia Murray. The tauira did extremely well in presenting their arguments and



responding to the judge's questions. The winning team was the appellants and the winner of the event was Riana Te Ngahue.

Professionals Breakfast



On 27 September, we held a joint event with Ng Rāngahautira at The Old Bailey. This was an opportunity for Professionals to meet with tauira. The Professionals were able to share their knowledge and experiences of the workforce with tauira. We had approximately 16 people attending, a combination of students and professionals attended. Ng mihi to the Tumuaki for co-organising the event and Te Hunga Rāia Mōri for funding our event.



The Kapa Kawhe Initiative

Following an online poll with our members, the general consensus was that a te reo Mōri coffee catch up would be an ideal opportunity for members to meet. Every last Friday of the month we meet at Seize Café on Lambton Quay to catch up and chat in Te Reo Mōri. Ng mihi to Seize Café, particularly Josh (the manager) who is super supportive of our kaupapa and encourages us to order our kawhe in Te Reo Mōri. If you're ever in Wellington on the last Friday of the month, nau mai! Our support for Te Reo Mōri continued throughout Te Wiki o Te Reo Mōri and for Mahuru Mōri, including attending a Quiz night and meeting a few times to hikoi around Pōneke.



Supporting Events

This year we also supported and attended other events throughout Wellington including the Mōri Law Review's Mana Whānau series and attending the New Zealand Law Society Women in Law seminar. The purpose of this seminar was to discuss the un-equal impact of managerialism in the Criminal Justice System.

Final comments

We have thoroughly enjoyed working with the Exec this year and meeting with our Te Whanganui-ā-Tara members! This year has been extremely busy and we consider that 2019 will also be full on but extremely rewarding. After two years serving on this exec, Marcia Murray will be stepping down as regional representative. This is an opportunity for someone new to step up and learn the ropes with Raheera Dyaal. It's an amazing opportunity to work on a national executive and to also give back to your profession. To the new exec members for 2019, good luck! Kia kaha, kia maia, kia manawanui.

Nā māua,
Raheera Dyaal and Marcia Murray

Ōautahi Rīpoata - Regional Report

Na Ranui Calman

T n t a t o u k a t o a .

This year has been one of strengthening numbers and whakawhanaungatanga. We have had regular drink catch ups with numbers of attendees steadily increasing. It has been great to meet more M ōri lawyers in t a u t a h i and to try out the new bars on the newly built Terrace! We have recently set up a Facebook page which has been an easy way to communicate.

I enjoyed attending the Te P tairiki mooting competition – the first time I've been back to Canterbury Law School since I graduated in 2002. Jamie-Lee Tuuta and Aja Trinder were fabulous judges – asking difficult questions but in a nice way!

Now that we have located a few more members in t a u t a h i, our goal for next year is to organise more events with an educational focus in conjunction with our informal catch ups.

Our growing membership is also really keen to host Hui- i-Tau next year or the year after. We don't want it to be another 10 years between Te Wai Pounamu hui and the rebuilt t a u t a h i has lots to offer.





A highlight for the year was the 25th anniversary dinner for Te Pūtairiki last weekend. It was fantastic to see so many current and former students of Te Pūtairiki as well as lecturers and to celebrate the past and look forward to the future of the organisation.

We were privileged to have speeches from the dean of the law school, Professor Ursula Cheer and Tavake and keynote speeches from popular ex lecturer, Professor Richard Scragg and the Honourable Sir William Young. The current Te Pūtairiki exec did an amazing job of pulling together a wonderful night to mark the milestone.

I am stepping down from the position of tautahi representative. He mihi nunui ki a Ophir rua ko Tavake. He mihi hoki kingi mema o te Pāri Hunga Rāia Mōri o Aotearoa. All the best for the incoming representative. Kia kaha māngia tau māua.

He mihi nui ki a koutou.

Ōtepoti Ripoata - Regional Report

Na Haines Ellison raua ko Alice Anderson

This year has been quite a busy year in the deep south. In Murihiku (Southland) our membership has experienced growth. Earlier in the year we held a w hine lunch in Invercargill to facilitate whakawhānau tanga for our w hine in the area. This was well attended and created some useful networks between w hine Māori rā. Due to the evolving presence of Te Hunga Rā Māori in Murihiku, members have played roles in promoting and implementing te reo Māori. This has involved te reo Māori lessons within the firms, participation in Te wīkio te reo Māori and waiata lessons open to the entire Bar. As a result, there are more practitioners using te reo Māori in and out of the courtroom.

Just slightly north in Ōtepoti, major events this year included Te Roop Whai Pātaka's 25th celebrations. Te Roop Whai Pātaka is the Māori law students association at Te Whare Wananga o Otago. Celebrations were held over the weekend of 7th and 8th of September and provided a great opportunity for past alumni to catch up and to meet the current tauira. Haines was also returning officer at their recent elections. We have also been trying to reach out to Māori practitioners in Ōtepoti. There are relatively few of us.

Given we are experiencing greater growth within the movement further south, we feel it is time to consider whether the name " Ōtepoti Representative " needs changed. We have raised with the Executive the option of amending the " Ōtepoti Regional Representative " to that of " Ōtepoti and Murihiku Regional Representative ". We note that the Regional reps are not geographically defined within our Constitution so believe such a change is relatively easy. This change means that there can either be a representative from both areas (as has been the case with us) or only one if that is more appropriate or practical. We therefore seek endorsement to change the regional representative name to " Ōtepoti and Murihiku Regional Representative ."

As we are both stepping down from our positions this year, we have sought to find a replacement from our members for new regional representatives. We are pleased that Georgia Woodward (practicing in Murihiku) has been suggested and subject to acceptance by the wider membership, is keen to step on as the regional representative for 2019. Georgia has played a very active role in promoting te ao Māori and te reo Māori since arriving in Invercargill. She runs various te reo Māori lessons in firms around town and other community groups, as well as weekly lessons with our resident judges. She has been a great support to us as the representatives this year and will be excellent in taking over the role.

We wish the future Executive the very best.

Mauri ora

Haines Ellison and Alice Anderson.

REVISED PROPOSAL TO INTRODUCE AN ANNUAL MEMBERSHIP FEE



Date: 10 Haratua 2018

Overview

On 22 March 2018, the Executive of Te Hunga Rōia Māori o Aotearoa's (THRMOA) produced a consultation document (*the Consultation Document*) that proposed to introduce a Membership fee for members of THRMOA. The consultation period ended on 18 April 2018 and the Executive of THRMOA has considered the responses received from members at its April Executive hui.

All responses were in support of the proposal to implement a Membership fee. Members also indicated that they considered the proposed amounts to be very reasonable. However, issues regarding the taxation of the fee, accountability and value for money were raised. It was therefore resolved by the Executive that this revised proposal be prepared and distributed to members for their consideration, for a shortened two-week period.

He aha ou whakaaro?

We welcome all members of THRMOA to comment on this revised proposal. Submissions (excluding name and address details) may be made available to the membership in a summary or in full unless you indicate that you would like all or part of your submission to remain in confidence.

How to respond

Please send your written submission by **5pm, Friday 25 May 2018** to Secretary@maorilawsociety.co.nz

The Revised Proposal

Membership fee taxed

The Executive has consulted and confirmed that any Membership fee that would be implemented would be subject to GST. This would mean that the previously proposed Membership fees in the Consultation Document would produce less income for THRMOA.

The Executive has therefore proposed charging GST, in order for the net income to be at similar levels to that originally proposed in the Consultation Document.

The table below shows the difference from the previous proposal and the revised proposal:

Category	Previous Proposal	Revised Proposal
A Practising lawyers and Judges	\$100 Annual Subscription	\$100 plus GST Annual Subscription (April 1 to March 31)
B Non-practising lawyers, Community Law practitioners and Not-for-profit practitioners (NB: this does not include Legal Aid lawyers)	\$75 Annual Subscription	\$75 plus GST Annual Subscription (April 1 to March 31)
C Students	free	free

Accountability

One member raised the possibility of the Executive releasing a budget of what the additional income from a Membership fee would be used for. This is somewhat of a difficult task to accurately complete as THRMOA has not previously charged a Membership fee. The Rules of THRMOA (*the Rules*) state that “any person who is of Maori descent and who has a Law Degree or other legal qualification or who is studying for a Law Degree or other legal qualification or is a lecturer of law-related units of learning at any tertiary institution is eligible to apply for membership of the Society”.¹ It is therefore unclear how large our membership is currently, as the only indication of active membership is that of those who register for our annual Hui-a-tau.

With that in mind, the following amounts are purely estimates of what could be collected in Membership fees in our first year and beyond. The Executive is, however, committed to providing an update to Members, and an update on Membership fees income at our 2018 Hui-a-tau, when more information is available.

Profile	Estimated Members (Category)	Estimated Income
Conservative	A 50 paying members	A \$5,000
	B 15 subsidised members	B \$1,125
	C 100 students	TOTAL \$6,125
Target for 2018	A 75 paying members	A \$7,500
	B 25 subsidised members	B \$1,875
	C 120 students	TOTAL \$9,375
Future growth	A 200 paying members	A \$20,000
	B 50 subsidised members	B \$3,750
	C 150 students	TOTAL \$23,750

Value for money

The Executive is committed to providing more benefits for members as a result of an increased and more certain income stream. This year already we have:

- Launched the Ngā Wāhine Rōia Māori mentoring programme for 2018;
- Produced a submission to Te Aheawhe Tāke (Tax Working Group) on the “Future of Tax;
- Supported and endorsed the Kura Reo o Te Hunga Rōia Māori 2018;
- Facilitated regional catch-ups for members to network; and
- Begun planning our 30th Anniversary Hui-a-tau.

With an increasing putea, we hope to be able to:

- Update our website and app to make them more user-friendly and interactive;
- Create a centralised membership information base to:
 - enable THRMOA to keep current records of all members;
 - provide better communications with members; and
 - facilitate the collection of the Membership fee.

Members will also be eligible for a discounted rate to our Hui-a-tau. Going forward, the member rate will only be available to those members who have paid their annual membership fee. Those who are members as defined under the Rules, but have not paid their membership fee, will be charged the Non-member rate. By way of example, last year the Member rate was \$1,000 and the Non-member rate was \$1,500.

¹ Rules of Te Hunga Roia Maori O Aotearoa Incorporated, clause 4.1



Te Hunga Rōia Māori o Aotearoa
The Māori Law Society Inc.

17 September 2018

Southern Trust
245 Stuart Street
Dunedin

TE HUNGA ROIA MAORI O AOTEAROA KURA REO 2018 – AUDIT REPORT

E ngā tētēkura o Southern Trust,

Tuia ki runga, tuia ki raro, tuia te rangi e tū nei, tuia te papa e takoto nei, tuia te muka tangata e rangitāmiro nei i a tātau ki a tātau. E aku rangatira, e auē ana te ngākau, e auē ana ki ō tātau mate huhua o te wā, ko tērā hutinga ika i riro i te kupenga nui a Taramainuku, i te tōnga atu o Matariki. Ka mutu, ko rātau ērā e whai ake ana i te huinga tāngata kua whetūrangi kētia, e iri rā ki tō tātau rangi.

Ā, waiho rātau ki a rātau.

Ko tātau ki a tātau, nā, ko tātau ki tā tātau kaupapa. Kei moumou te Hekenga werawera a ō tātau tūpuna, ko rātau i whakamākū i te mata o te patu, kia ora tonu ai tō tātau reo. E kī ana te kōrero, kua eke nei ia ki te ripa tauārai o te ora, o te mate rānei, nā, kei te tārewa ia. Koinei i toko ake te pātai i te puku o Te Hunga Roia Māori, he aha tā tātau ki te reo Māori, e ora tonu ai ia. Anei mātau, e mahi ana i te mahi, e ora tonu ai ia, me te mōhio, ka whai hua te ao ture i tēnei reo, nā tōna hōhonutanga, nā tōna rētōtanga, nā te tini me te mano o ngā tikanga, o ngā whakaaro Māori kei roto i tō tātau reo nei.

Ā kāti, ki te hoe!

Kia hikipapa, tōia atu tō tātau waka ki tai, kia eke, ā, hoake tātau, e aku rangatira, ki te pae tawhiti o reo kia rere, o reo kia tika, o reo kia Māori, e pōwhiri nei i a tātau. Āna, ko te pae tawhiti, whāia kia tata, ko te pae tata, whakamaua kia tina!

Haumi e, hui e, tāiki e!

Overview of Kura Reo 2018



For the last few years, the desire to understand, learn and strengthen te reo Māori within Aotearoa has taken a forefront in many legal environments. It is for that reason that the idea for a Kura Reo (full immersion course for te Reo Māori) designed specifically for those working, teaching or studying within the law, was developed and progressed by THRMOA.

This kaupapa was first addressed at the THRMOA Hui a Tau 2017 and received a lot of positive feedback. Based on the desire of those who attended the Hui a Tau, we began preparations for a Kura Reo 2018. We agreed that the Kura Reo would be open to all those who have a desire to further their knowledge of te reo Māori and would accommodate all levels of proficiency.

The Kura Reo was held at Hoani Waititi Marae, Auckland on 4 – 7 July 2018. We engaged well-known and respected Kaiako (teachers) to be a part of this very first law-based Kura Reo so that the standard of classes provided to the students would be extremely high. The Kaiako that eventually took part in the Kura Reo were:

Tātere (Jeremy) MacLeod;
Karena Kelly;
Hemi Kelly; and
Tai Ahu.



We initially planned to cater for 120 participants for the Kura Reo but due to unavailability of two Kaiako, we decided to reduce that amount and cater for a maximum of 100 people at the marae. This included the Kaiako and the Kura Reo organizing committee. Prior to the Kura Reo, we estimated a cost of approximately \$45,000.00 for 90 taura to attend the Kura Reo for the full 3.5 days (this included Kaiako costs, course materials, accommodation at marae and full catering costs).

Due to the following sponsorship we received for this kaupapa, we were able to set the registration fee at a reasonable \$275.00 with a discounted rate of \$200.00 for University Students. This sponsorship was all provided for the purposes of the Kura Reo itself.

Sponsorship and Donation:	\$20,534.97
- Te Puni Kokiri	\$5,000.00
- Southern Trust	\$2,472.26
- Te Mata Law	\$4,000.00
- Tukau Law	\$1,000.00
- Kaye Fletcher Walker	\$1,000.00
- Kahui Legal	\$1,500.00
- McCaw Lewis	\$1,500.00
- One Foundation	\$4,062.71

In terms of the funding we received from Southern Trust, this was used specifically for the costs associated with the Kura Reo Conference bags themselves and a portion of the printing costs for the Kura Reo Course booklets. (Invoices attached)

In total, this amounted to \$2,172.26 which has left us with a surplus of Southern Trust funds in the amount of \$3,327.74. This amount will be reimbursed to Southern Trust on the receipt of your bank account details.

By making this an affordable kaupapa, we believed that it would take away any barriers that firms or offices may have to supporting this project and ultimately, making te reo Māori more visible and used within the law.

Results Achieved

The main goal during the Kura reo was to create an immersion environment where te reo Māori would flow freely, where te reo Māori would be the dominant language and where all participants would feel comfortable enough to engage in this environment fully and without fear.

The way in which we believed this could be achieved, was by holding this Kura Reo on a marae so that the participants could also be surrounded by an environment that not only upholds te reo Māori but also practices tikanga Māori in an everyday setting. We believe this could be seen throughout the Kura Reo but more particularly, right from the very beginning of the Kura Reo during the pōwhiri process.



The participants experienced a formal welcome on to the marae wherein they witnessed first-hand the tikanga of Pōwhiri and all its counterparts: karanga, mihihihi, waiata, karakia etc. For a number of tauira, this was the first time they had been a part of a pōwhiri process and many told us that they were honoured to have been able to experience that as a part of the Kura Reo.



We were also extremely fortunate that Te Kura Kaupapa Māori o Hoani Waititi were still onsite at the kura (which is adjacent to the marae) and were able to partake in a number of activities at the marae and alongside the Kura Reo students. We saw these sessions as invaluable as it showed the Kura Reo tauira how a Kura Kaupapa Māori operates and how tikanga Māori and te reo Māori play an integral role in the lives of these tamariki. Not only did this open their eyes to the world in which Māori operate but it showed the “legal world” a side of Māori culture that they, perhaps, had not seen before. It showed the legal world, that we are rich in our identity and culture.

This environment of manaaki and aroha, under the umbrella of te reo Māori, continued on into the sessions themselves. The Kura reo students were placed in 4 different groups based on their level of proficiency of te reo Māori:

1. Fluent in te reo Māori;
2. Conversational Māori;
3. Just started learning te reo Māori; and
4. No understanding at all.

There were approximately 20 students in each group. From there, they were able to form relationships with others that had the same level of reo as them and learn in an environment that was tailored specifically for that level of reo.

The sessions ranged from class room type lectures:



.....marae style wānanga teaching methods:





.....And interactive teaching methods that took our students out onto the marae ātea:



We were extremely fortunate to have Hoani Waititi Marae host and cater for us for the duration of the Kura Reo. The food was not only exceptional but the atmosphere they created for our students added to our purpose of creating a safe and comfortable environment for learning. Some of the participants felt the “manaaki” so much, they decided to bring their tamariki with them, which we thought was great!



From the beginning of this project, we wanted to ensure that the participants were able to take home te reo Māori specific resources from this Kura Reo. Therefore, we contacted a number te reo Māori suppliers to make up these Kura reo conference packs. Each pack contained the Kura Reo Course Booklet, pen, paper, USB, Drink Bottle, te reo Māori poster and a “He Whare Reo Māori: Starter Pack” which is targeted specifically at further growing your understanding of te reo Māori in the home. We were extremely proud that we could provide this additional resource to the Kura Reo Students and we thank Southern Trust very much for playing a part in making that happen.



As well as the day-time te reo Māori classes, we wanted to provide additional “activities” for our students while staying at the marae. On one of the evenings, we hosted a taupatupatu (or debate) which tackled the issue of the place of tikanga within the New Zealand Legal System. We had te taha tāne (the men) going up against te taha wāhine (the women) wherein each speaker had 3 minutes to make their points on this issue. Obviously, this was all done in te reo Māori. Here is a photo of our panel of men and their waiata tautoko from the group they were in for the duration of Kura Reo.



To conclude our Kura Reo, we were very honored to host Justice Joe Williams at the Marae who spoke about the history of te reo Māori in the legal system and the struggles he faced and the barriers he had to overcome prior to becoming a member of the Judiciary. He spoke too about the continued struggle we face today and how we can move forward giving true recognition to te reo Māori. Again, his entire lecture was in te reo Māori.



Overall Purpose

We believe that the Kura Reo was a huge success and that we achieved our overall purpose and goal for this Kura Reo, which was to showcase te reo Māori and the benefits that come from understanding the language. It was also to ignite the fire of those studying and working in the law environment to take hold of te reo Māori and all its teachings, to integrate te reo Māori within the mahi they do and ultimately to elevate te reo Māori to the place where it belongs.

We have had only positive feedback from those that attended the Kura Reo and those that may have heard of or seen the publicity that came from the Kura Reo. We have been asked to run this Kura Reo regularly as people not only want this to occur every year for the legal sector, but also, they recognise there is a need for this type of teaching initiative for those that work within the law sector and particularly, with Māori clients and partners.

We are extremely excited about continuing this kaupapa every year as we are adamant that the promotion of te reo Maori can make a huge difference within our legal sector.

Once again, we thank the Southern Trust for the support you provided for this kaupapa and we hope that our relationship can continue with future THRMOA initiatives.

E tika ana te kōrero, ko te amorangi ki mua, ko te hāpai ō ki muri.
Tēnā koutou katoa.

8 October 2018

Ophir Cassidy & Tavake Afeaki (Co-Presidents)
Deloitte Centre
80 Queen Street
AUCKLAND 1140

Tena koe korua,

2018 FINANCIAL STATEMENTS AND TAX RETURN FOR TE HUNGA RŌIA MAORI O AOTEAROA

We attach a copy of the financial statements for the year ended 31 March 2018 and the completed 2018 tax return for your records.

Under income tax law, you are responsible for the contents of your return. Your return has been prepared based on information provided by you without independent verification of this information. Please review the return carefully to ensure that it contains a complete and accurate reflection of the incorporated society's respective tax position for the year. When satisfied, sign the tax return where indicated, and return to us copies for filing with the Inland Revenue.

Income Tax Position

The return shows that the Te Hunga Rōia Māori o Aotearoa Incorporated ("THRMoa") has no tax liability in respect of the 2018 income year. THRMoa has \$14,811 of tax losses to carry forward to the 2019 income year to offset against future income, subject to Inland Revenues approval.

THRMoa has a tax refund of \$31 which relates to resident withholding tax credits. We have requested that this amount be refunded.

Audit Requirements

We note that your constitution requires an audit report and THRMoa have not complied this year or in prior years. In prior years we have recommended that a resolution be passed at an Annual General Meeting to update your constitution so that an audit is an option, not a requirement.

Please contact me or Alexis Tapsell if you have any queries.

Yours sincerely

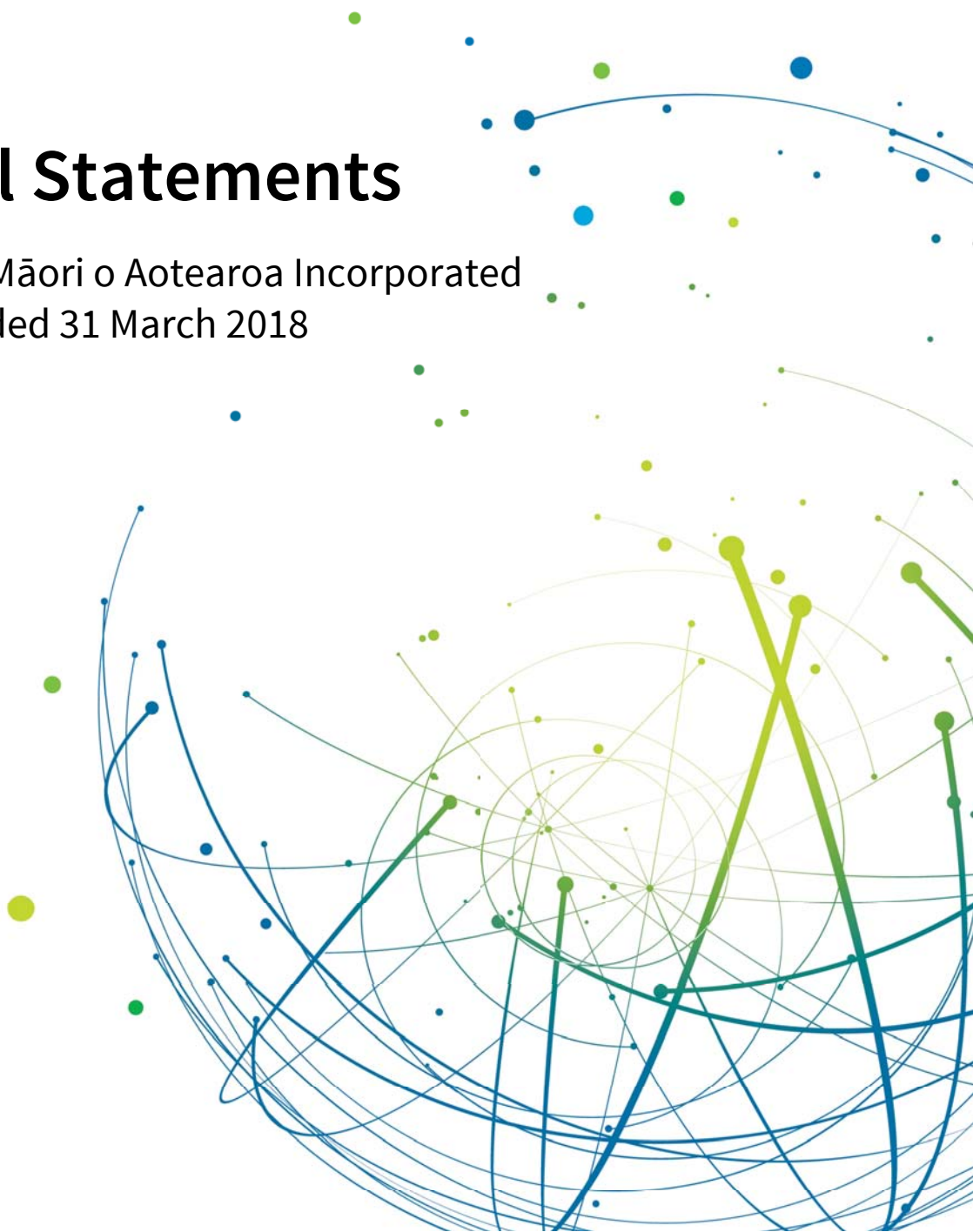


Leon Wijohn
Partner
for Deloitte Limited (*as trustee for the Deloitte Trading Trust*)

Financial Statements

Te Hunga Roia Māori o Aotearoa Incorporated
For the year ended 31 March 2018

Prepared by Deloitte Limited



Contents

3	Compilation Report
4	Directory
5	Financial Statements Approval
6	Statement of Profit or Loss
7	Statement of Changes in Equity
8	Balance Sheet
9	Notes to the Financial Statements

Compilation Report

Te Hunga Roia Māori o Aotearoa Incorporated For the year ended 31 March 2018

Compilation Report to the Officers of Te Hunga Roia Māori o Aotearoa Incorporated

Scope

On the basis of information you provided, we have compiled financial statements in accordance with Service Engagement Standard 2: Compilation of Financial Information, for Te Hunga Roia Māori o Aotearoa Incorporated for the year ended 31 March 2018 as set out on the following pages.

Except as described below, these financial statements have been prepared in accordance with the requirements of the Tax Administration Act 1994 including the accounting policies described in the Notes to the Financial Statements.

These financial statements are intended for the purposes of meeting the incorporated society's income tax requirements and should not be relied upon for any other purpose. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Responsibilities

You are solely responsible for the information contained in the financial statements and have determined that the financial reporting basis described in the Notes to the Financial Statements are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

Deloitte is not independent, as an employee of Deloitte, Alexis Tapsell, is also Treasurer of Te Hunga Roia Māori o Aotearoa Incorporated.

Disclaimer

As detailed above, we have compiled the financial statements based on information provided to us which has not been subject to an audit or review engagement. Accordingly, neither we nor any of our employees accept responsibility for the reliability, accuracy or completeness of the material from which the financial statements have been prepared, nor accordingly, the accuracy of the financial statements. We do not accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on the compiled financial information.



Deloitte Limited
(as Trustee for the Deloitte Trading Trust)

Dated: 8 October 2018

Directory

Te Hunga Roia Māori o Aotearoa Incorporated For the year ended 31 March 2018

Nature of Business

Maori Law Society

Registered Office

Deloitte
80 Queen Street
Auckland 1010
New Zealand

Trustees/Officers

Ophir Cassidy (Co-President)
Tavake Afeaki (Co-President)
Jaimee Paenga (Secretary)
Alexis Tapsell (Treasurer)

IRD Number

61-472-630

Chartered Accountant

Accountants

Financial Statements Approval

Te Hunga Roia Māori o Aotearoa Incorporated For the year ended 31 March 2018

On this date the Officers approve and issue the financial statements of Te Hunga Roia Māori o Aotearoa Incorporated for year ended 31 March 2018.

APPROVED

For and on behalf of the Officers

Ophir Cassidy

Date _____

Tavake Afeaki

Date _____

Statement of Profit or Loss

Te Hunga Roia Māori o Aotearoa Incorporated For the year ended 31 March 2018

	NOTES	2018	2017
Income			
Hui-a-Tau Registrations		114,838	99,631
Conference Sponsorship		19,000	42,879
Total Income		133,838	142,510
Cost of Sales			
Hui-a-Tau Expenses		126,670	130,467
Total Cost of Sales		126,670	130,467
Gross Profit		7,168	12,043
Other Income			
Interest Received		106	447
Other Income		700	-
Total Other Income		806	447
Expenses			
Depreciation and Amortisation		3,000	1,500
Interest and Finance Charges		15	106
Professional and Consulting Fees		1,200	1,200
General Expenses		922	344
Entertainment - Internal		-	461
Fines		43	-
Regional Funding		300	2,210
Secretariat		522	7,907
Telephone & Internet		3,690	6,574
Travel		2,525	2,972
Total Expenses		12,217	23,274
Net Profit (Loss) before Taxation		(4,243)	(10,784)
Net Profit (Loss) for the Year		(4,243)	(10,784)

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Changes in Equity

Te Hunga Roia Māori o Aotearoa Incorporated
For the year ended 31 March 2018

	2018	2017
Equity		
Opening Balance	43,360	54,145
Decreases		
Loss for the period	4,243	10,784
Total Decreases	4,243	10,784
Total Equity	39,118	43,360

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Balance Sheet

Te Hunga Roia Māori o Aotearoa Incorporated As at 31 March 2018

	NOTES	31 MAR 2018	31 MAR 2017
Assets			
Current Assets			
Cash and bank			
ANZ - JV Bank account		-	1,741
ASB Bank		4,850	25,276
Westpac Bank		23,460	-
Total Cash and bank		28,310	27,017
Trade and other receivables		5,505	17,250
Income tax receivable		31	-
GST receivable		2,079	1,670
Total Current Assets		35,926	45,937
Non-Current Assets			
Intangibles		3,750	4,500
Total Non-Current Assets		3,750	4,500
Total Assets		39,676	50,437
Liabilities			
Current Liabilities			
Trade and other payables		558	6,624
Income tax payable		-	453
Total Current Liabilities		558	7,077
Total Liabilities		558	7,077
Net Assets		39,118	43,360
Equity			
Retained earnings		39,118	43,360
Total Equity		39,118	43,360

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Notes to the Financial Statements

Te Hunga Roia Māori o Aotearoa Incorporated For the year ended 31 March 2018

1. Reporting Entity

Te Hunga Roia Māori o Aotearoa Incorporated is an incorporated society registered under the Incorporated Societies Act 1908.

These financial statements have not been prepared for external use. They are intended for tax purposes only and should not be relied upon for any other purpose. They are therefore defined as special purpose reports. These financial statements have been prepared on a historical cost basis unless otherwise stated.

These special purpose financial statements have been prepared in accordance with the accounting policies set out below.

2. Statement of Accounting Policies

Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the requirements of the Tax Administration Act 1994 unless otherwise stated.

The financial statements have been prepared applying the principles of the double-entry method of recording financial transactions and accrual accounting. Items are recorded using tax values where those values are consistent with accrual accounting and double-entry principles. Items may also be recorded at historical cost where tax values are not consistent with accrual accounting or double-entry principles, or in the company's opinion historical cost provides a better basis of valuation. Items may also be recorded at market values where in the incorporated society's opinion this provides a better valuation basis than tax or historical cost.

The financial statements have been specifically prepared for the purposes of meeting the incorporated society's income tax requirements.

Historical Cost

These financial statements have been prepared on a historical cost basis.

Presentation Currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest NZ dollar, except when otherwise indicated.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Goods and Services Tax

All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Intangibles

Intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in profit or loss in the year in which the expenditure is incurred.

Development

Development expenditure on an individual project is recognised as an intangible asset when the Incorporated Society can demonstrate; the technical feasibility of completing so it will be available for use or sale; the intention to complete and its ability to use or sell the asset; how the asset will generate future economic benefits; availability of resources to complete the asset; and the ability to reliably measure expenditure during development.

Intangible assets are amortised on a systematic basis over their useful life and tested for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the method for an intangible asset is reviewed at each financial year-end. Changes in the expected useful life are accounted for by changing the amortisation period for the current and future reporting years. Where no reliable estimate can be determined, the intangible asset will be amortised over 10 years.

The following estimated amortisation rates/useful lives have been used:

Software: 50% Diminishing Value

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss when the asset is derecognised.

Income Tax

Income tax is accounted for using the taxes payable method. The income tax expense in profit or loss represents the estimated current obligation payable to Inland Revenue in respect of each reporting period after adjusting for any variances between estimated and actual income tax payable in the prior reporting period.

	2018	2017
3. Income Tax Expense		
Net Profit (Loss) before Taxation	(4,243)	(10,784)
Additions to Taxable Profit		
Non-deductible items	155	261
Total Additions to Taxable Profit	155	261
Deductions from Taxable Profit		
Koha Received	200	-
Total Deductions from Taxable Profit	200	-
Taxable Profit (Loss)	(4,287)	(10,523)
Tax Payable at 28%	-	-
Deductions from Tax Payable		
Resident Withholding Tax Paid	31	148
Total Deductions from Tax Payable	31	148
Income Tax Payable (Refund Due)	(31)	(148)
Losses to Carry Forward		
Opening Balance	(10,523)	-
Current Year Losses Subject to Inland Revenue Approval	(4,287)	(10,523)
Total Losses to Carry Forward	(14,810)	(10,523)
	2018	2017
4. Property , Plant and Equipment		
Intangibles		
Intangibles - App	8,250	6,000

Less Accumulated Amortisation on Intangibles	(4,500)	(1,500)
Total Intangibles	3,750	4,500
Total Property , Plant and Equipment	3,750	4,500
	2018	2017

5. Movement Schedule of Property, Plant and Equipment

Additions	2,250	6,000
Amortisation for the Year	(3,000)	(1,500)
Total Movement Schedule of Property, Plant and Equipment	(750)	4,500

Income Tax Return

Te Hunga Roia Maori o Aotearoa Incorporated
For the year ended 31 March 2018



1.

2. If

3.

4

Please

5. If the correct daytime phone number is **not** shown, please print it in Box 5.

6. If your club or society's correct bank account number is **not** shown, please print it in Box 6.

6

Income

10. Is the organisation a friendly society? See page 6 of the guide.

No ☒ Go to Question 11.

Yes ☐ • If the society, credit union or association of a credit union is registered (or treated as registered) under the Friendly Societies and Credit Unions Act 1982, print the net income from business carried on with non-members in Box 10. Attach a completed *Financial statements summary (IR10)* form or a set of financial accounts.
(If a loss, put a minus sign in the last box.)

10 Net income or loss \$

11. Is the organisation one of the following? See Exempt income on page 6 of the guide.

- amateur sports club
- racing club
- charitable society
- district improvement society
- veterinary services promoter
- scientific or industrial research promoter
- herd improvement promoter.

No ☒ Go to Question 12.

Yes ☐ • If any part of the club or society's funds is available for the private benefit of any of the members, or the organisation's income is not exempt, complete Boxes 11, 11A, 11B, 11C and 11D. Attach a completed *Financial statements summary (IR10)* form or a set of financial accounts.

• Print any interest in Box 11. (If a loss, put a minus sign in the last box.)

11 \$

• Print any dividends in Box 11A.

11A \$

• Print any taxable Māori authority distributions in Box 11B.

11B \$

• Other income. Print the net income in Box 11C. (If a loss, put a minus sign in the last box.)

11C \$

• Add Boxes 11, 11A, 11B and 11C. Print the total in Box 11D.

This is the total income. (If a loss, put a minus sign in the last box.)

11D \$

• Go to Question 13.

12. All other clubs and societies

If you answered "No" to Questions 10 and 11, complete Boxes 12, 12A, 12B, 12C and 12D. Attach a completed *Financial statements summary (IR 10)* form or a set of financial accounts. See page 7 of the guide.

• Print any interest in Box 12. (If a loss, put a minus sign in the last box.)

12 \$ 1 0 5 7 5

• Print any dividends in Box 12A.

12A \$ 0

• Print any taxable Māori authority distributions in Box 12B.

12B \$ 0

• Other income. Print the net income in Box 12C. (If a loss, put a minus sign in the last box.)

12C \$ 4 3 9 3 1 9 -

• Add Boxes 12, 12A, 12B and 12C. Print the total in Box 12D.

This is the total income. (If a loss, put a minus sign in the last box.)

12D \$ 4 2 8 7 4 4 -

• Income tax deduction for non-profit bodies. Print the deduction in Box 12E.

12E \$ 0

Read page 12 of the guide.

• If Box 12E is larger than Box 12D leave Box 12F blank.

Subtract Box 12E from Box 12D. Print the total in Box 12F.

(If a loss, put a minus sign in the last box.)

12F \$ 4 2 8 7 4 4 -

13. Net income (before donations). Copy the total from Box 10, Box 11D or Box 12F to Box 13. (If a loss, put a minus sign in the last box.)

13 \$ 4 2 8 7 4 4 -

14. Donations deduction

Is your organisation a friendly society, building society, or a society registered under the Incorporated and Provident Societies Act 1908?

No ☐ Go to Question 15

Yes ☒ See page 12 of the guide. Print the amount in Box 14.

14 \$ 0 -

15. Net income. Subtract Box 14 from Box 13 and print your answer in Box 15.

15 \$ 0

16. Can the club or society claim net losses brought forward?

No ☐ Go to Question 17.

Yes ☒ Print the net loss brought forward in Box 16.

16 \$ 1 0 5 2 3 8 2 -

17. Taxable income

Subtract Box 16 from Box 15. Print the answer in Box 17.

(If a loss, put a minus sign in the last box.) This is the taxable income.

17 \$ 0 -

Tax calculation

18. Calculate the tax payable. See page 13 of the guide.

Work out the tax on the amount in Box 17. Print the answer in Box 18.
If Box 17 is a loss, print "0.00" in Box 18.

18 ▶ \$ 0

Print any overseas tax paid during the year in Box 18A.

18A ▶ \$ 0

Subtract Box 18A from Box 18. Print the answer in Box 18B.
If Box 18A is larger than Box 18, print "0.00".

18B ▶ \$ 0

Print any imputation credits (from dividend statements) received in Box 18C.

18C ▶ \$ 0

If you are unincorporated, print any excess imputation credits brought forward in Box 18D. See page 13 of the guide.

18D ▶ \$ 0

Add up the total imputation credits from Boxes 18C and 18D and print the answer in Box 18E.

18E ▶ \$ 0

Subtract Box 18E from Box 18B. Print the answer in Box 18F. See page 14 of the guide. If Box 18E is larger than Box 18B, print "0.00".

18F ▶ \$ 0

Print any Resident withholding tax (RWT) in Box 18G.

18G ▶ \$ 3 1 2 4

Print any Residential land withholding tax in Box 18GG (RLWT) credit
Refer to the RLWT update on the notes page (IR9N).

18GG ▶ \$ 0

Subtract Box 18G and 18GG from Box 18F. Print the answer in Box 18H.

18H ▶ \$ 3 1 2 4

Print any other tax credits received in Box 18I.

18I ▶ \$ 0

Print the difference between Box 18I and Box 18H in Box 18J.

18J ▶ \$ 3 1 2 4

If Box 18H is a credit, add Box 18H and Box 18I. This is a credit.

If Box 18H is a debit, subtract Box 18I from Box 18H.

(If Box 18H is larger than Box 18I, the difference is a debit.)

(If Box 18I is larger than Box 18H, the difference is a credit.)

This is the organisation's **residual income tax**.

(Tick one) ☒ Credit ☐ Debit

Print any 2018 provisional tax paid in Box 18K.

18K ▶ \$ 0

Subtract Box 18K from Box 18J. Print the answer in Box 18L.

18L ▶ \$ 3 1 2 4

If Box 18J is a credit, add Box 18J and Box 18K. This is a refund.

If Box 18J is a debit, subtract Box 18K from Box 18J. This is tax to pay.

(If Box 18K is larger than Box 18J, the difference is a refund.)

(Tick one) ☒ Refund ☐ Tax to pay

19. If the club or society is getting a refund, how do you want it paid?

Copy the refund from Box 18L to Box 19.

19 ▶ \$ 3 1 2 4

Print any overpayment of 2019 provisional tax you would like refunded or transferred in Box 19A.

19A ▶ \$ 0

Add Box 19 and Box 19A. Print the answer in Box 19B.

19B ▶ \$ 3 1 2 4

Please transfer the refund to:

☐ 2019 provisional tax. Print the amount in Box 19C.

19C ▶ \$ 0

☐ Another taxpayer's income tax account

Name of taxpayer receiving refund

Their IRD number

19D ▶

Year ended 31 March

19E ▶ \$

Add Boxes 19C and 19E and subtract the total from Box 19B.

Print the answer in Box 19F. This is the balance to be refunded.

19F ▶ \$ 3 1 2 4

The fastest and safest way to receive your refund is by direct credit to your club or society's bank account. Please check the correct bank account number is preprinted at Question 6. If your bank account isn't preprinted, please include it at Question 6. If your suffix has only two numbers, enter them in the first two squares of the suffix box.

2019 Provisional tax

20. Initial provisional tax liability. Is this the first year that the club or society started to derive income from a taxable activity?
See page 17 of the guide.

No Go to Question 21.

Yes ☐ Print the start date of the taxable activity in Box 20.

20
Day Month Year

21. See page 18 of the guide to work out the club or society's 2019 provisional tax.

- Print either S or E or R in Box 21.

21 ▶ S

- If you are using S or E, print the 2019 provisional tax payable here.

21A ▶ \$, , . 0 0

Notice of assessment and declaration Please read page 24 of the guide.

22. Please read and sign the following.

Your name

Your designation

The information in this return is true and correct and represents my assessment for the year ended 31 March 2018 as required under the Tax Administration Act 1994.

Signature

Signature _____ / / _____
Date _____

Please make a copy of this return for your own records.

There are penalties for not putting in a tax return or putting in a false return.

23. What to do next

- Send us your return by 7 July 2018, unless you have an extension of time or a non-standard balance date.
- Remember—if there is tax to pay, pay it by 7 February 2019 or if you use a tax agent see page 22 of the guide. If you want to pay now, attach the cheque to the front page of this return.
- Attach a completed *Financial statements summary (IR10)* form or a set of financial accounts to this return.
- Write the date you sent the return to us on your copy of the return.
- Post us the return (even if there is no tax to pay) in the envelope supplied. If you have misplaced the envelope, our address is below.
- Keep your copy for your records.

Send the completed return to us at:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

24 Operator code ☐ Corresp. indicator ☐ Payment attached ☐ Return cat. ☐ AI Yes ☐ No ☐ Scanner



Year ended 31 March 2018

- You only need to complete this form if you are in business.
- Please complete both pages of this form. Copy each amount from your financial statements.

Your full name Te Hunga Roia Maori o Aotearoa Incorporated

Your IRD number (8 digit numbers start in the second box 1 2 3 4 5 6 7 8)

0 6 1 4 7 2 6 3 0

Multiple activity indicator

1 ▶ Yes ☐ No ☒

Profit and loss statement

Gross income from Sales and/or services 2 ▶ \$ 1 3 3 8 3 7 . 0 0

Cost of goods sold Opening stock (include work in progress) 3 ▶ \$ 0 . 0 0

Purchases 4 ▶ \$ 1 2 6 6 6 9 . 0 0

Closing stock (include work in progress) 5 ▶ \$ 0 . 0 0

Gross profit (if a loss, put a minus sign in the last box) 6 ▶ \$ 7 1 6 8 . 0 0

Other gross income Interest received 7 ▶ \$ 1 0 5 . 0 0

Dividends received 8 ▶ \$ 0 . 0 0

Rental, lease and licence income 9 ▶ \$ 0 . 0 0

Other income 10 ▶ \$ 7 0 0 . 0 0

Total income Add up all income entered in Boxes 6 to 10 (if a loss, put a minus sign in the last box) 11 ▶ \$ 7 9 7 4 . 0 0

Expenses (as per financial statements) Bad debts 12 ▶ \$ 0 . 0 0

Accounting depreciation and amortisation 13 ▶ \$ 3 0 0 0 . 0 0

Insurance (exclude ACC levies) 14 ▶ \$ 0 . 0 0

Interest expense 15 ▶ \$ 1 5 . 0 0

Professional and consulting fees 16 ▶ \$ 1 2 0 0 . 0 0

Rates 17 ▶ \$ 0 . 0 0

Rental, lease and licence payments 18 ▶ \$ 0 . 0 0

Repairs and maintenance 19 ▶ \$ 0 . 0 0

Research and development 20 ▶ \$ 0 . 0 0

Associated persons' remuneration 21 ▶ \$ 0 . 0 0

Salaries and wages paid to employees 22 ▶ \$ 0 . 0 0

Contractor and sub-contractor payments 23 ▶ \$ 0 . 0 0

Other expenses 24 ▶ \$ 8 0 0 1 . 0 0

Total expenses Add up all expenses entered in Boxes 12 to 24 25 ▶ \$ 1 2 2 1 6 . 0 0

Exceptional items (if there is a negative amount, put a minus sign in the last box) 26 ▶ \$ 0 . 0 0

Net profit/loss before tax Box 11 less Box 25, add Box 26 (if positive) or deduct Box 26 (if negative) 27 ▶ \$ 4 2 4 2 . 0 0 -

Tax adjustments (if there is a negative amount, put a minus sign in the last box) 28 ▶ \$ 4 4 . 0 0 -

Current year taxable profit/loss (if a loss, put a minus sign in the last box) 29 ▶ \$ 4 2 8 7 . 0 0 -

Balance sheet items

Current assets (as at balance date)	Accounts receivable (debtors)	30 ▶	\$						5	5	0	5	.	0	0	
	Cash and deposits	31 ▶	\$						2	8	3	1	0	.	0	0
	Other current assets	32 ▶	\$						2	1	1	0	.	0	0	

Fixed assets (closing accounting value)	Vehicles	33	\$										0	.	0	0
	Plant and machinery	34	\$										0	.	0	0
	Furniture and fittings	35	\$										0	.	0	0
	Land	36	\$										0	.	0	0
	Buildings	37	\$										0	.	0	0
	Other fixed assets	38	\$										0	.	0	0

Other non-current assets (as at balance date)	Intangibles	39	\$						3	7	5	0	.	0	0	
	Shares/ownership interests	40	\$										0	.	0	0
	Term deposits	41	\$										0	.	0	0
	Other non-current assets	42	\$										0	.	0	0

Total assets	Add up all assets entered in Boxes 30 to 42	43	\$						3	9	6	7	5	.	0	0
---------------------	---	----	----	--	--	--	--	--	---	---	---	---	---	---	---	---

Current liabilities (as at balance date)	Provisions	44 ▶	\$											0	.	0	0		
	Accounts payable (creditors)	45 ▶	\$									5	5	7	.	0	0		
	Current loans	46 ▶	\$												0	.	0	0	
	Other current liabilities	47 ▶	\$												0	.	0	0	
Total current liabilities	Add up all liabilities entered in Boxes 44 to 47	48 ▶	\$											5	5	7	.	0	0

Non-current liabilities (as at balance date)		49	\$										0	.	0	0
--	--	----	----	--	--	--	--	--	--	--	--	--	---	---	---	---

Total liabilities	Add Box 48 to Box 49. Print your answer in Box 50	50	\$							5	5	7	.	0	0
--------------------------	---	----	----	--	--	--	--	--	--	---	---	---	---	---	---

Owners' equity	(if in debit, put a minus sign in the last box)	51	\$						3	9	1	1	7	.	0	0
-----------------------	---	----	----	--	--	--	--	--	---	---	---	---	---	---	---	---

Other information

Tax depreciation	52	\$							3	0	0	0	.	0	0	
Untaxed realised gains/receipts	53	\$											0	.	0	0
Additions to fixed assets	54	\$							2	2	5	0	.	0	0	
Disposals of fixed assets	55	\$											0	.	0	0
Dividends paid	56	\$											0	.	0	0
Drawings	57	\$											0	.	0	0
Current account year-end balances (if in debit, put a minus sign in the last box)	58	\$											0	.	0	0
Tax-deductible loss on disposal of fixed assets	59	\$											0	.	0	0

Cut off this page and staple it to page 3 of your return. You do not need to send in your financial statements as well.

About the IR10

The *Financial statements summary (IR10)* form is designed to collect information for statistical purposes. The IR10 is only required to be completed where there is a business activity. The Income Tax Act 2007 defines a business as including any "profession, trade, or undertaking carried on for a profit". The IR10 is a summary of the financial statements of a business. "Financial statements" mean financial statements/accounts of the business or financial records when these are not available.

A business has the option of attaching either a fully completed *Financial statements summary (IR10)* form or a set of financial statements to its tax return.

Completing the IR10

Copy the amounts from your financial statements to the corresponding boxes in the IR10. Read the following notes. Where a term is not explained it has its normal accounting meaning. For full details in how to complete an IR10 refer to the IR10 guide. You can read this at www.ird.govt.nz (search keyword: IR10G).

Notes

1 Multiple activity indicator

Tick "yes" if there is more than one line of business, not just several divisions in the same business.

2 Sales and/or services

This is gross income from the sales of goods and services. Include management fees and commissions if this is the main source of income. Include salaries, wages and schedular payments if it is the only income.

3 Opening stock

This is the total of stock on hand including raw materials, livestock, grain or produce used in the business, work in progress and finished goods at the beginning of the year.

4 Purchases

Enter the total amount of purchases and other direct costs. The direct costs (labour and other) of a business that provides services should be treated as purchases.

5 Closing stock

This is the total of stock on hand including raw materials, livestock, grain or produce used in the business on hand, work in progress and finished goods at the end of the year.

8 Dividends received

Enter the amount of dividends received as shown in the profit and loss statement, including inter-group dividends. You can gross up the dividends to the extent that they are taxable and the imputation credits are available to satisfy the business's income or tax liability. Or you can account for the taxable dividends on a net basis and make a tax adjustment for any imputation credits. Businesses that must prepare general purpose financial statements that comply with generally accepted accounting principles (GAAP) must account for imputation credits on a net basis as required by International Financial Reporting Standards (IFRS).

9 Rental, lease and licence income

Enter the amount of gross rental, lease, licence and hire income before expenses as shown in the profit and loss statement. If licence income or hiring activities are part of normal business activities, include the income in Box 2 (sales and/or services). Don't include hire purchase and finance lease income.

10 Other income

Include salary, wages and schedular payments that have been included in the profit and loss statement where they have not been recorded in Box 2 (sales and/or services). Exclude exceptional items that should be included in Box 26.

16 Professional and consulting fees

Professional fees include accounting, legal fees and taxation advice. Consulting fees include management advice, financial advisory fees, assistance with feasibility studies, and advice concerning mergers, acquisitions, financing and restructuring.

18 Rental, lease and licence payments

Licence payments include franchise fees, royalties and licence fees.

21 Associated persons' remuneration

For this expense, "associated persons" has the same meaning as in subpart YB of the Income Tax Act 2007. For more guidance please refer to *A guide to associated persons definitions for income tax purposes (IR620)*.

"Associated persons" can include persons and entities, for example, individuals, companies, trustees, partnerships and limited partnerships.

Enter the total amount of remuneration, which has been treated as an expense in the financial statements and paid for services performed by the owner of the business (including sole trader) and/or associated persons. In a small family owned business the remuneration includes regular payments of salaries and wages as well as lump sum payments (whether PAYE was deducted or not). It also includes management fees (paid to individuals or associated persons) and director's fees paid to associated persons. For a widely owned business (such as a listed company) and/or an overseas-owned business, the associated persons' remuneration consists of management fees paid to associated persons.

You can exclude indirect remuneration such as ACC levies, FBT and employer contributions to superannuation/KiwiSaver from the associated persons' remuneration. These exclusions minimise compliance costs of apportionment.

Instead, you can enter these indirect remuneration expenses in the "Other expenses" box on your IR10.

Remuneration does not include dividends, drawings, interest or royalties.

22 Salaries and wages paid to employees

Enter the total amount of salaries and wages paid to employees that have been treated as an expense in the financial statements. Salaries and wages include PAYE, bonuses and other indirect employment costs such as KiwiSaver contributions and ACC levies. They do not include associated persons' remuneration.

23 Contractor and sub-contractor payments

Enter the total amount of contractor and sub-contractor payments shown in the financial statements. These payments include agricultural and construction subcontractors, schedular payments, relief taxi and courier drivers, temporary contractors ("temps") and labour-only contractors. Do not include associated persons' remuneration and salaries and wages paid to employees.

26 Exceptional items

These are large income and/or expense items that do not arise as a result of normal business operations and are not expected to recur. These six income and/or expense categories are exceptional items:

1. Results from the sale or disposal of the business or a significant part of it
2. Results from natural disasters
3. Major restructuring costs paid or provided for
4. Major impairments or write-offs
5. Reversal of major impairments, write-offs, or restructuring provisions
6. Large one-off, non-operational receipts.

Only disclose exceptional items if the income and/or expense items of the above six categories total more than 5% of turnover.

27 Net profit/loss before tax

This is the total of Box 11 (Total income) less Box 25 (Total expenses) and then adding Box 26 (Exceptional items) if it is a positive amount, or deducting Box 26 if it is a negative amount.

28 Tax adjustments

These are the total of all adjustments that are required to go from the net profit/loss before tax as shown in Box 27 to the current year taxable profit/loss as shown in Box 29. If there is no difference between Box 27 and Box 29, leave Box 28 blank. Causes of common mistakes include differences between accounting and tax depreciation, tax depreciation recovered, capital gains and losses on sale of assets, provisions not incurred at balance date and non-deductible expenditure.

29 Current year taxable profit/loss

This figure should be equal to Box 27 (Net profit/loss before tax) plus Box 28 (Tax adjustments) if it is a positive amount, or deducting Box 28 if it is a negative amount. It should be before inter-company loss offsets and the use of any losses carried forward.

32 Other current assets

Include closing stock (inventory), work in progress, and the balance of the owners' current account where the owner owes funds to the business.

33 to 38 Fixed assets

Enter the accounting book value (net of depreciation) of each category of fixed asset.

39 Intangibles

Include the right to use intangible assets.

40 Shares/ownership interests

Enter the accounting book value of profit-sharing investments. This includes shares in companies, interest in a partnership or joint venture, equity in a unit trust and entitlements to trust distributions.

45 Accounts payable (creditors)

Include expenses that have been accrued at balance date.

47 Other current liabilities

Include the balance of owner's current account where the business owes funds to the owner.

51 Owners' equity

The owners' equity should be the amount shown in the balance sheet and be equal to total assets shown at Box 43, less total liabilities shown at Box 50.

52 Tax depreciation

Tax depreciation is calculated in accordance with the Income Tax Act 2007 and associated depreciation determinations issued by IR. It includes depreciation on fixed assets, depreciable land improvements and depreciable intangible property. Do not include depreciation on buildings with an estimated useful life of fifty years or more.

53 Untaxed realised gains/receipts

This includes all gains and receipts not subject to income tax. Common examples are capital gains on the sale of assets such as land or shares, gifts received and one-off receipts of a capital nature.

55 Disposal of fixed assets

Enter the proceeds from the sale of fixed assets and funds received as a result of scrapping fixed assets.

56 Dividends paid

Enter the amount of dividends paid to shareholders or credited to their current account (including RWT). Do not include imputation credits attached to the dividends and dividends that were proposed but not paid at balance date. Include non-cash dividends such as expenditure for the benefit of the shareholders.

57 Drawings

Enter the total drawings taken from the business by the proprietors, shareholders, partners or beneficiaries. Include all private use adjustments and private expenditure through the business that has not been treated as a dividend or a trust beneficiary distribution.

59 Tax-deductible loss on disposal of fixed assets

Enter the total tax loss on disposal of fixed assets. Include the loss arising when fixed assets are scrapped.