

# Muaūpoko Tribal Authority Inc

Annual General Meeting, August 2018

Meeting Papers



**Saturday 11<sup>th</sup> August at 10am,  
Kohuturoa Marae  
Hokio Beach Road, Levin**

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### **Appendix 1**

Muaūpoko Tribal Authority Incorporated & Subsidiary Group Performance Report for Year ending 31<sup>st</sup> March 2016

### **Appendix 2**

Independent Auditors Report for year ending 31<sup>st</sup> March 2016

### **Appendix 3**

Muaūpoko Tribal Authority Incorporated & Subsidiary Group Performance Report 2017

### **Appendix 4**

Independent Auditors Report for year ending 31<sup>st</sup> March 2017

### **Appendix 5**

Muaūpoko Trading Company Ltd Performance Report for year ending 31<sup>st</sup> March 2017

### **Appendix 6**

Traded Fish Stock 2016

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Traded Fish Stock 2017

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MIO Quota for period 2016/2017

## Notice and Agenda



### **Muaūpoko Tribal Authority Inc. Annual General Meeting**

Muaūpoko Tribal Authority Inc. (MTA) invites all whānau to their Annual General Meeting to be held on Saturday 11 August 2018, 10.00am at Kohuturoa Marae, 306 Hokio Beach Road, Levin.

#### Agenda

1. Registration
2. Karakia/Mihimihi
3. Apologies
4. Previous AGM Minutes
5. Annual Report
  - 5.1 Chair Report
  - 5.2 Chief Executive's Report
  - 5.3 Muaūpoko Trading Company Update
6. Annual Financial Statements
7. Appointment of Auditor
8. He korero - General Business
  - 8.1 Kura-ā-iwi Update
9. Karakia Whakamutunga
10. Kai

Nau mai haere mai whānau

From Monday 16 July a copy of the information pertaining to the meeting is available for download from the MTA website or a hardcopy can be collected from the MTA office during normal business hours at 306 Oxford Street, Levin.

All queries, please contact us on (06) 367 3311.

## Previous Minutes

### 2016 Annual General Meeting

29 May 2016 Kawiu Marae; Levin

#### Present

Robert Warrington; Henry Williams; Allen Falconer; Craig Rawcliffe; \*Patrice Rawcliffe; \*Luke Rawcliffe; \*William Rawcliffe; Tina Tamakaha; Vera Tatana Sciascia; Francis Mathaere; Hemi Matehaere; Nita Tamakaha; Sandra Williams; Simon Matehaere; Rakapa Makarika; Jon Procter; Mick Wilton; Kathy Putaka; Pristine Burke; Tori Hori Te Pa; Bailey Hori Te Pa; Time Tukapua; Nina Hori Te Pa; Viona Hurinui; Keri Hori Te Pa; Mikaere Hemi Bateman – Manuel; Vincent Matehaere; Jo Walker; Marokopa Wiremu-Matakatea; Dianne Rump; Kathleen Putaka.

\*Unverified whakapapa but in attendance.

Noted: 11.28am AGM was adjourned to 12pm

A quorum of 25 adult members achieved.

Interim Chair Robert Warrington opened the meeting at 12.01pm

Karakia/ Mihimihi from Tim Tukapua

Introductions were made by those members of the board present and Dianne Rump, interim chief Executive Officer.

#### Apologies

Chris Wilton; Tracey White; Milly Paea; Ester & Margaret Putaka; Maia Williams; Nathan & Candice Taylor; Ihaka Tukapua, Kelly Tahiwī; Miriama Sword; Teresa Burke; Mario Hori Te Pa (Snr); Mario Hori Te Pa; Michael Hori Te Pa; Adam Hori Te Pa

**Resolution: Moved by Nina Hori Te Pa: Pristine Burke**

*"That the apologies be accepted"*

**Motion: Carried**

#### Confirmation of Previous Minutes

Minutes of the Annual General Meeting 27th April 2015 were presented for confirmation. Amendment: Spelling correction Tena is Tina Tamakaha.

**Resolution: Moved by Sillina McGregor: Kathleen Putaka**

*"That the 2015 AGM Minutes and Amendments be accepted"*

**Motion: Carried**

## Chairperson Report

Interim Chair Robert Warrington presented the Chairperson's Report as tabled in the Annual General Meeting 2016 meeting papers.

Note: Previous Chairpersons were invited to provide a report, had declined or not responded to date.

### **Resolution: Moved by Rakapa Rakarika: Vera Tatana Sciascia**

*"That the Chairperson's Report be accepted as tabled"*

**Motion: Carried**

## Chief Executive's Report

Period covered for this report is 13 weeks to 31 March 2015.

Dianne spoke to her report.

Concerns were raised by Sandra Williams & Mick Wilton to exercise caution when working with Raukawa in general. Then Di explained this is an exercise to be undertaken and caution will always be used however due to increasing requirements for collective and alliance approaches some level of working together was likely to be unavoidable in the future. Both the Chair & Di acknowledged the concern raised.

### **Resolution: Moved by Francis Matehaere: Kathleen Putaka**

*"That the chief Executive Report be accepted as tabled"*

**Motion: Carried**

## Muaūpoko Trading Company Report

Dianne Rump spoke to the MTC report in Mark Moses's absence. Note: Di pointed out that the Audit report is "qualified" for MTC simply due to the fact that AFL shares cannot be market valued. Auditor Dennis Blank acknowledged this is a unique Maori sector situation affecting all Iwi with AFL shares however accounting standards require it to be noted. MTC Directors advise this continues to be raised with TOKM (Te Ohu Kai Moana)

Sandra Williams raised questions about the coastal dispute being:

1. How much is it worth?
2. How long has it been in dispute?
3. When is it likely to be resolved?

Robert Warrington responded to the questions as follows:

1. approximately \$500,000.00
2. This is a historical dispute
3. It is unlikely to be resolved while we (Muaūpoko) are in or on hold with Treaty negotiations.

Further discussion took place but was not recorded

Jon Procter asked if we (Muaūpoko) have a Pataka?

Robert Warrington responded: 'No' not as such. We do have a deep sea 'Pataka'

Sandra Williams asked what is the 'permit processes' and customary rights not just owners.

Dianne Rump advised the permit holder must attend training and be certified to hold the permit book.

After a robust discussion the following resolutions were made:

Sandra Williams attend permit training on behalf of Pariri Marae with others who are interested to also be registered for training.

**Resolution: Moved by Sandra Williams: Jon Procter**

*"That the Pataka be reinstated immediately and is to include children and extended whānau. Reinststate the 'Permit' process immediately"*

**Motion: Carried**

**Resolution: Moved by Mick Wilton: Jon Procter**

*"That the Sandra Williams and others interested in being a 'Permit holder' be approved to attend training"*

**Motion: Carried**

**Resolution: Moved by Sandra Williams: Jon Procter**

*"That the 'Pataka' to include customary rights not only owners.*

**Motion: Carried**

**Resolution: Moved by Kathleen Putaka: Tim Tukapua**

*"That the Muaūpoko Trading Company Report be accepted as tabled"*

**Motion: Carried**

[Muaūpoko Treaty of Waitangi Update](#)

Verbal report provided by Jon Procter as a previous negotiator

**Resolution: Moved by Kathleen Putaka: Tim Tukapua**

*"That the Muaūpoko Treaty of Waitangi update be accepted as tabled"*

**Motion: Carried**

[Annual Financial Statements](#)

Dianne Rump spoke to the Finances.

Noted: Depreciation report to be updated as the alarm is not Pariri it should be the Kaumatua Whare.

Noted: MTA audit/review

**Resolution: Moved by Jon Procter: Vincent Matehaere**

*"That the Annual Financial Statements be accepted as tabled"*

**Motion: Carried**

**Resolution: Moved by Vincent Matehaere: Dianne Rump**

*"That Dennis Blank be retained as the Auditor for the 2016 financial Year"*

**Motion: Carried**

Karakia Whakamutunga Tim Tukapua  
The meeting was closed at 1.17pm

# Chairperson Report

E nga mana, e nga reo, e nga Whānau, hapu, Iwi o Muaūpoko, tena koutou katoa  
Greetings to you all

'Change' continues to be the theme for Muaūpoko since 2014 and beyond, however we collectively continue to strengthen the foundation laid over the years.

I was Chairperson since mid-2016 which has been very challenging but rewarding to work toward realising the vision of our Iwi. We continue to work with whānau members across our Iwi and I am hopeful the future will bring peace and reconciliation.

I am happy to bring you this report on behalf of previous Chairs for the period 2016 and 2017. We are planning another Annual General Meeting to cover the period 2017 – 2018 year. This will be held before the end of this year.

We acknowledge the delays in bringing this report in a timely manner. This has occurred for the following reasons:

- 2016 Board Elections and Board changes
- Change in Charities Reporting requirements (new law introduced)
- Retirement of MTA auditor "mid-stream" requiring appointment of a new auditor and since the new Charities regulations and reporting standards creating a backlog in the audit industry – meant we were later in the queue with our new auditor.
- Alongside that the appointment of a new Accountant in that same period and transition time required for the change to occur.

## **Board Hapu Representative Elections**

Board members elected following the hapu election held June 2016 were:

Ngarue	Kathy Putaka
Ngati Pariri	Jonathan Procter Matt Sword Pristine Burke (alternate)
Ngati Whanokirangi	Nina Hori Te Pa Keri Hori Te Pa
Ngai Te Ao	Sillena McGregor Frances Matehaere
Punahau	Marokopa Wiremu Matakatea Robert Warrington
Ngati Hine	Tim Tukapua Dianne Rump Tracey White (alternate)

### *Noted:*

Tracey White replaced Di Rump as Board representative given Di's role as interim CEO at the time.

Ngati Tamairangi did not participate in the election and all positions remain vacant. We did have some expressions of interest from whānau members from this hapu and are hopeful of seeing representation around the table in the future.

## **Treaty of Waitangi Settlement Negotiations**

As you will be aware Iwi members voted to support a Direct Negotiations process in 2012/13. During the period being reported now, under previous government, Direct Treaty negotiation process was paused and then stopped by the Crown. We participated along

with other Wai claimants in the Treaty of Waitangi Tribunal Porirua ki Manawatu Enquiry in the expedited hearings held in Taitoko and Wellington for Muaūpoko. It was pleasing to see the level of support and attendance of whānau at these hearings.

The Tribunal Report for Muaūpoko was released mid last year and the report is publically available via the Tribunal website. A hard copy of the report can also be picked up at the MTA. Copies of the report are made available at all our events (i.e. Hui a Iwi and Waitangi Day) and will also be available at the AGM. Postal and electronic copies can be arranged should any whānau wish - by contacting the MTGA office.

With elections pending last year, government officials were reticent to re-engage however we are now able to put in place plans to re-engage in terms of those negotiations and are considering options.

Towards the end of the reporting period MTA initiated a Treaty of Waitangi MACA and Health Claim and have met with other Muaūpoko groups to discuss how we might work together in this space. The MACA process is progressing slowly – with the timeframes dictated to by the Crown process.

### **Milestones and Progress**

I am pleased to provide a progress update with a commitment to continue to move forward.

- Continue to work on strengthening our financial position, our services, our offerings and support to our whānau and Muaūpoko interests as well as uphold Muaūpoko mana whenua responsibility in our community.
- Successful Waitangi & Community event was held at Muaūpoko Park - Punahau
- Muaūpokotanga programmes to primary schools
- A number of successful Kaumatua events and hui
- Manawatu River Accord entered with Iwi and hapu from across Tararua, Manawatu and Horowhenua rohe
- A number of Muaūpoko Wananga – across wider variety of topics – including whakapapa were held. Learning from our own
- The launch of art works and displays at Te Takeretanga O Kura- Hau-po – with a commitment to more specific Muaūpoko projects in the future
- Participation as interested party in the proposed Community and Social Housing Portfolio sale initiated by the Crown Treasury and Housing New Zealand in partnership with Horowhenua District Council. This process was later stopped/withdrawn by Treasury. HDC proceeded alone to sell their Community Housing portfolio. MTA also participated in that process for purpose of providing a level of long term assurance to our whānau living in the area and to wider Horowhenua community since this is such an important kaupapa. We were not successful. However we have established a relationship with new owners and managers in order to enable future discussions and opportunities.
- Waitangi Tribunal Hearings and Report completed.
- Marine and Coastal Area (MACA) and Health Claims lodged with Tribunal
- Whirokino Bridge Roads of National Significance Project Tripartite agreement with three Iwi and NZTA. Ngati Raukawa have since withdrawn from this agreement. Muaūpoko and Rangitaane remain in the agreement.
- New board undertook Governance training and Strategy review with Te Wharehukahuka



Guided by our vision 'Whakahono kia tu kaha Muaūpoko' the board will move forward to earn and retain the confidence and support of our whānau and those members of our Iwi. To our interim CEO and Staff members, the board acknowledges your daily mahi in helping to care for our people and our interests.

To my fellow board members present and past I thank you for your participation, support and guidance.



Naku noa na

Nina Hori Te Pa

Chairperson

Muaūpoko Tribal Authority Inc. Board of Trustees

# Chief Executive Report

Tena koutou whānau

I want to begin by saying that I believe it is a privilege to be able to work in this role for our whānau and our Iwi. I am blessed and fortunate to have the support of so many whānau – including my own immediate whānau – and so many of our wider whānau, friends, kaimahi and partners - to do this mahi.

I want to acknowledge the good people who have worked passionately and hard in the history of Muaūpoko Tribal Authority to lay and maintain a foundation upon which to build a successful and sustainable future for our Iwi. We strive to continue their work.

We all have a place in our hearts for the Whānau members we have lost since we met together last. It is right that we take the time to think about and acknowledge them.

Like any organisation MTA has its ebbs and flows. These arise from changes in the external environment, in funding policies, changes in key people and changes in threats and opportunities. What is clear to me is that absolutely everyone who has ever been connected with MTA has been dedicated to doing the best they can with what they had at the time.

That's not changed as I write this report.

As you are all aware from my last (and first) AGM report - I was asked to take up this role for a short term....and a year or two later – I find I am still here!

I have given the MTA Board a commitment to continue until I am not needed or my services not required. As soon as our finances allow, (which I am quietly confident will be in the coming twelve month period) we intend to put in place a number of initiatives which have been unavoidably delayed due to circumstances and funding constraints.

MTA goals and plans are contained in the 3 year Annual Plan attached to this AGM Report Pack. However I can indicate those plans will include a Leadership Succession and Development Plan to ensure we have leadership continuity and presence alongside good Thought Leadership and Leadership capability. It is recognised that this is the kind of thing that enduring organisations, successful “movements” and strong Iwi groups - do.

I am happy to commit in writing to you all that I have no wish other than to do the very best I can with whatever I happen to have in my kete that might be of value and use.

I have come to understand that there is a rich and diverse range of views that we have as Muaūpoko, especially regarding what and how our future possibilities can unfold. Clearly this can be both our strength and our weakness, so every day I look to the 2008 Iwi vision “Whakahono kia tu kaha Muaūpoko” to guide my attitude, our practice and our approach.

Based on all this - I consider myself still very much in learning mode (which I am coming to understand will probably be a mode that never actually ends!) in working for our iwi and the wider Iwi and Maori sector. I understand that MTA is just one part of our iwi landscape and

the longer I am here the more I learn about the amazing possibilities for what that landscape might mean and might look like as we move forward together.

The two years being reported on for this upcoming AGM have been “hard yards” but we *are* progressing. I am looking forward to the 2017/18 AGM later this year where we can report more progress toward supporting the achievement of the Muaūpoko Iwi strategy developed by our Leaders back in 2008:

### **Whakahono kia tu Kaha Muaūpoko**

This guides our team here at MTA to contribute to the best of our ability every day and in every way we can.

#### **Connections**

I am pleased to say that since our last AGM we have – as requested- had a significant increase in communications via Facebook and website. With news and feedback actively both ways – this has been great. If you have not joined yet [www.Muaupoko.iwi.nz](http://www.Muaupoko.iwi.nz) or Facebook under Muaūpoko Tribal Authority.

My priority now that our financial position allows - is to engage part time communications resource in order to be able to produce panui as we have a number of whānau who have let us know they would like panui via email or even posted. We will tackle that for you in the coming year.

#### **Services and Operations**

MTA has been involved in and supported a diverse number of activities aligned to progressing the Business Plan approved at the last AGM.

Primary focus has been on creating a sustainable organisation.

As you will all be well aware, MTA must proactively compete for, secure and generate income to operate. There is no “of right” funding made to or available to MTA.

The only passive income received is from the Fisheries and Aquaculture subsidiary company – MTC and while the Coastal Dispute continues, revenue from MTC to MTA remains at a very minimal level. In the 2016 year there MTC recorded a deficit due to MTC having to partner with MTA to contribute to the cost of defending a High Court challenge to the MIO status alongside urgent repairs to the MTC asset – the building at 306 Oxford Street Levin.

This means that, as has always been the case, MTA operational funding has to come from contracts for services and grants. In the previous 2014/15 financial year, Treaty funding was available to contribute to costs.

The Contract for Services funding environment, especially the key Social, Health and Education sectors, have been undergoing significant rationalisation. Change has been driven by a Central Government determination to transform the approach to service delivery in these sectors. Now with a change in government the level of underinvestment in social outcomes for Māori in general and for our people in particular – remains clearly evident.

Funding is increasingly targeted to providers who operate in collective partnerships rather than individual providers or contractors. This approach is fast becoming the "new norm" across all sectors. Rationale is that it eliminates duplication of administration and support costs, drives increased productivity gains through loser partnerships and creates efficiency within communities of practice.

Hence, guided by the Board, I have dedicated significant time to ensuring we are an attractive partner for those Alliances which can benefit our people and our Iwi, which strengthen us and which increase our influence, our presence and our voice over the immediate and long term.

During the reported years we have been successful in securing contracts for three Whānau Ora Navigator roles, Youth Mentoring and a smoking Cessation service – all as a result of Collectives or Alliances that we have now been invited to join. These services are all available to support our whānau. At the time of writing this report I am renegotiating these contracts and negotiating to enlarge our services and to increase our participation in future service model design.

We have also increased our presence and influence through governance membership of a number of forums and advisory groups (referred to in the partnerships section of this report)

We have secured a 3 year partnership with the JRMcKenzie Foundation to refresh our Iwi Education Strategy. This includes (re) establishing formal relationships with every school in our rohe, establishing a Kura a Iwi and a digital Ukaipo. This digital Ukaipo will be used to slowly but surely capture all aspects of Muaūpokotanga to be preserved for our future generations as well as inform the content of a Curriculum Resource kete for all schools to use to teach our history in our rohe.

Over the last 2 years we have strengthened our relationships with the schools and colleges in our rohe and provided Muaūpokotanga and Cultural experience on our marae to approximately 2500 (plus) tamariki, teachers, school Board members and parents. As a result we have been asked by MoE (Ministry of Education) to partner in some trial Iwi/School partnership achievement programmes specifically for Muaūpoko tamariki - which we can provide a progress update at the AGM Hui.

A Kura Project team has been formed – Nga Waipuputanga o Punahau – and will be presenting their update at the August AGM

### **Financial Commentary**

Over the reporting period in question, the financial challenge (as mentioned) has been "hard yards". The result for 2016 saw a deficit of (\$61k) for the MTA component or (\$73k) for the Group.

The result for the 2017 year saw an improvement by way of reduced deficit for the overall group to (\$17k) or if we take away the MTC surplus in the consolidated figure – a result of (\$29k) for MTA.

Here is a summary of key movements over those periods:

Group Revenue increased by 19% from \$505k (2016) to \$598k (2017)

Operational Income increased by nearly 50% from \$563k (2016) to \$789k (2017)

Alongside the improving group position and significant income increase - the baseline operations costs/expenses reduced from \$661k (2016) to \$546k (2017) – a 21% decrease in expenses and costs.

At the same time a repayment programme to cover all out standings, an IRD GST liability, car loans and overdue accounts was put in place. As of time of writing this report all and any debts of any kind have been cleared in full. This creates a solid platform for the “next era” where I believe the Board and I can turn our attention much more to projects and initiatives which deliver much more value to our members and our whānau.

During this two year phase our financial position has meant we have had to progress our Strategic and Business Plans (refreshed as part of this AGM pack) at the same pace we are growing our funding our capacity and capability. We are confident that 2018/19 will see us in a position to increase speed and scale around these plans.

During this phase the Charitable Services Reporting structures and requirements were significantly changed. This required DIA (Dept. Internal Affairs to run a series of training roadshows nationally. I attended all these and arranged for Board training and briefing also. As a result our current providers were reviewed. We changed Accounting firms to Greer Wong in PN who have a number of significant pre and post settlement Iwi and Maori organisations and have a much better understanding of our business – both current and future. At the same time our auditor retired. As a result we had a transition period with the Accounting handover which protracted the finalisation and production of our final accounts for 2016 and then flow on into a later finalisation of 2017 accounts. Alongside that situation - the changes in NZ DIA Charitable Services Reporting requirement had a significant and unique huge impact on the overall audit industry who were supporting charitable organisation to transition to the new Reporting regimes. This inevitably required a reasonable amount of Reporting rework for Auditor customers - thereby extending the normal turnover time and creating a backlog in some cases - for completion of Audits. Following the retirement of our previous Auditor, we became a new client of Cotton Kelly, and basically had to go to “the back of the queue” .This was unavoidable and is why this AGM covers two years. Having put all that behind us – we are now well on track to have the 2018 AGM later in 2018. The Board and I are planning on being able to provide a date when we meet in August with you all.

As a result of the DIA’s new Charitable Services Reporting Requirements, you will notice a change in the formats of how the Annual Accounts are presented. Under new requirements there is an audited Consolidated Group Performance Report produced. This consolidated report includes MTC - which is audited as part of the Group.

### Partnerships

Recognising that change was on its way, significant effort by the MTA Board and Management was put into establishing a collective in Horowhenua/Otaki over 2012- 15

years. However agreement was unable to be reached. This temporarily locked MTA out of funding avenues. Since this time, the MTA Board and Management have focussed on alignment with the Te Tihi o Ruahine collective (which consists of a number of Iwi groups across Manawatu and Tararua) with the proposal that this collective becomes the Te Tihi o Ruahine o Tararua Alliance. As a result we are now participating in a range of forums and trials ranging from Social Entrepreneurship to Capacity building, Employment programmes, to Housing project, health initiatives and Whānau Ora services.

Membership in this Collective Alliance has helped MTA to secure and re-secure previously lost contract opportunities. Furthermore Muaūpoko have been asked to take up the Chairmanship of the Te Tihi Whānau Ora strategic District Group and we are also participating in Whānau Ora Social Housing Pilots, Police initiatives targeted at supporting Maori and a range of other opportunities that can directly support our Whānau alongside contributing to MTA strategies.

This collective and partnership will continue to be key for us as we move forward.

We have also been invited into the governance of the Te Ohu Auahi Mutunga Collective which services Manawatu Tararua and now Horowhenua in Smoking Cessation Services.

We have also joined the Manawhenua Hauora Alliance. This is an Alliance of 5 iwi in partnership with mid Central DHB. We meet every 6 weeks with DHB CEO and executive to contribute to provide feedback and advocate for our people's needs.

We advocate for representation across key community groups of interest and influence so that we can specifically advocate for our Muaūpoko people. We now have representation at advisory or governance levels of the following forums and we continue to pursue opportunities for participation and influence so that the voices of our people can be heard. Some examples (indicative not exhaustive list) are:

- Horowhenua Youth Forum
- Horowhenua Aged and Disability Forum
- Horowhenua Community Wellbeing Group
- Horowhenua Learning Centre
- Life to the Max Youth Services
- Local Social Sector Leadership Forum
- Horowhenua Otaki Children's Team
- Whānau Tu Whānau Ora Pilot
- Communities of Learning Group/s

2018/19 year we are looking to establish a support network for those whānau who are in positions as Whānau reps or Board members for Schools and other community groups –to see how we might support their efforts and aspirations.

Over the last two years we have also focussed on strengthening our partnerships with a range of government and local body agencies to increase our presence and influence in the Taiao space.

## Treaty

Up until May 2015 Muaūpoko Tribal Authority were in active funded Direct Treaty Negotiations with the Crown with Agreement in Principle phase imminent, in fact a draft Agreement was handed to the Minister in late March 2015. At that time it became clear that the expectation gap between the Crown and Muaūpoko quantum for settlement was quite some distance apart.

Concurrently the Waitangi Tribunal indicated an intention to proceed to an expedited hearings process this had the effect of MTA having to enter a dual process which in turn put both Direct Negotiations and funding on pause.

The Tribunal Judge and members of the Tribunal panel commented to the effect that MTA's participation and contribution to the expedited Hearings process was worthwhile and important to ensuring an overall perspective for Muaūpoko.

The Tribunal Panel voiced that they would also greatly encourage reconciliation of rifts across Muaūpoko and hoped that the hearings process might support a healing process. MTA Board and claimants are open and keen to take to work together to find a way forward where that vision can be worked on.

As at the time of writing this report, the MTA Board are approaching new Labour Government officials to reinitiate negotiations. However having consulted a number of post settlement iwi around their settlement process reflections - the advice has been resounding "we are actually not sure why we waited to be post settlement before we started actually doing more stuff". A key focus for me from the Board hereon, is to investigate innovative ways to potentially access assets and resources to progress iwi aspirations in the meantime. We have presented to new members of parliament re this kaupapa. It has been welcomed.

## Summary

MTA position as at time of this report has moved from a state of "triage" to a state of cautious and increasing self-reliance – with some great opportunities in the pipeline. I personally want to be in a position where more and more of our Whānau judge us by what we do – not what we say or promise and that you – our whānau - believe that there is value being a Muaūpoko - connected to MTA. I am sure I am not the first person to think or propose this, and won't be the last. I do not profess to have all the answers – but I will continue to work hard – as others have before me - to make the absolute best of what we have, who we are and I will keep focusing forward.

Finally – I wish to acknowledge the wonderful support I have had and I want to say a huge thank you to the MTA Board the dedicated MTA kaimahi (both past and present ), the MTC Directors, our Kaumatua group as well as the Tuturu Group for their freely given support and personal guidance.

I am very grateful for those who have unselfishly taken their time and effort to guide and advise me. I've learned a lot. Mostly about the dedication and hard work of many of our whānau in front and behind the scenes to uphold the mana of our Iwi day to day.

I know I've said it before- I know it seems I get busy – and I do – but please don't ever let that be a reason to stay away – my job here is first and foremost for you whānau....please call up or call by and talk about whatever is on your mind.... I and we love that here....so don't be shy! Anything we can ever do – we will do our very best to support.

I look forward to a year ahead in the quest for sustainability in pursuit of our iwi vision – Whakahonoa whānau!

Hope to see you all August 11<sup>th</sup>!

Kupe te hiku o te ika

Toi te huatahi te puku o te ika

Whatonga ihu to ra o te Muaūpoko o te ika

Tihei Mauri ora.



Di Rump  
CEO  
Muaūpoko Tribal Authority Inc



## Muaūpoko Tribal Authority Board Annual Plan for the Financial Years 2016 and 2017

KEY WORK AREA	Muaūpoko 2020	CONTEXT	PROGRESS as at 31 <sup>st</sup> March 2017
Governance & Leadership	Strategies 4,5,6,7	We wish to develop the leadership, governance and management of MTA and related Muaūpoko organisations	Training undertaken for Board in 2016 and 2017. Strategic Plan reviewed with rationalisation of strategic goals and particular focus on three priorities. <ul style="list-style-type: none"> <li>- Progress sustainability</li> <li>- Education</li> <li>- Culture and Identity</li> </ul>
Iwi and Whānau Participation	Strategies 1,2,3,4	We want to enact and support the Iwi vision – “whakahono kia tu kaha Muaūpoko” by providing participation in issues effecting Muaūpoko -to increase whānau participation at every opportunity	Over 2016 Waitangi Tribunal Hearings were well attended. Supported whānau on community and organisation boards. Supported iwi events at marae Waitangi days well attended and greater numbers of whānau attending including from outside of Taitoko
Health & Social Services	Strategies 3,4,8,9	We have continued to secure contracts to provide services for the betterment of our people and community.  Explore the opportunity to work with other Iwi organisations to streamline contracts that will be focused on results and whānau rather than just individuals	Three Whānau Ora Navigator roles in place. 3 year contract gained. Youth mentor contract role in place 1 year trial. Smoking Cessation Coach role in place 3 year contract.  Formally Invited to join three regional Iwi Alliance Collectives as Governance members and funding contract holders. Ie Te Tihi, Te Ohu Auahi Mutunga and Manawhenua Hauora. These alliances consist of 5 iwi, 2 Iwi health providers, Maori Wardens and Maori Women’s Welfare League across Tararua, Manawatu and Horowhenua rohe.  Muaūpoko Chair Horowhenua Otaki Children’s Team  Muaūpoko represented on Horowhenua Youth Forum Aged and Disability Forum Community Wellbeing Forum
Taiao/Environment	Strategies 1,2,4,5,7	We continue to represent Muaūpoko interests in the environment and Taiao	Represented and advocated for Muaūpoko on committees, boards, forums at central, regional and local bodies – new relationship agreement discussion commenced with regional and local councils in Muaūpoko area of

		Waitangi Day relocated to Muaūpoko Park and Punahau - Lake Horowhenua	<p>interest and alos with Crown Agencies ie DOC, NZTA and other agencies</p> <p>Started process to advocate for Muaūpoko interest in the NZTA Road, Electra etc. of National Significance</p> <p>Re-registration and MPI training process undertaken for three nominated Fisheries officers (as per AGM 2016) to enable permits to be issued.</p> <p>Board established interim Taiao Group. The Taiao Policy, Volunteer Policy and Iwi Taiao Management Plan are in development.</p>
Fisheries Settlement	Strategies 2,5,7,9,10	Mandated Iwi Organisation (MIO) and an Iwi Aquaculture Organisation (IAO) to receive Fisheries Settlement Assets.	<p>MIO and AIO in place – High Court challenge defended and case won by MTA.</p> <p>Deep Sea quota being traded. Coastline Quota remains in dispute with negotiations continued over this reporting period.</p> <p>Fisheries Assets received and Fisheries Company Directors appointed. Fisheries plan constrained by Dispute resolution.</p> <p>In 2018 Director (re) election process will be held.</p>
Treaty Settlement	Strategies 2,5,7,9,10	We seek to progress Muaūpoko historical Treaty of Waitangi claims	<p>Crown paused/ hold on Direct Negotiations in this reporting period. Waitangi Tribunal expedited hearings conducted in Taitoko and Wellington for Muaūpoko.</p> <p>Marine and Coastal Area claims registered</p> <p>Muaūpoko Tribunal Report released in 2017. Publically available.</p> <p>New government in place as at time of writing this report – actions underway to progress Muaūpoko Treaty claim</p>
Commercial Management	Strategies 5	MTA is currently the Recognised Iwi Organisation for Fisheries Settlement. This is the only commercial income source for MTA on behalf of the Iwi. This entitles us to lease and trade our fisheries quota through MTC	<p>Fisheries settlement assets secured. Income is minimal while In Shore Coastal Quota Dispute is unresolved.</p> <p>Tradeable CE quota trading through experienced Quota Manager.</p> <p>Board/CEO continues to investigate opportunities for commercial and social enterprises via Alliance memberships,</p>

			<p>Te Puni Kokiri and Government's Regional Economic Development Strategy.</p> <p>To preserve community and social outcomes for our whānau and Maori - MTA Board participated in RFI and RFP process which was initiated by Treasury/HNZ (Housing NZ) and HDC who were collectively intending to sell the Community and Social Housing portfolio in Horowhenua. This process was later stopped by Treasury/HNZ. HDC proceeded with community housing sale. MTA was not successful – however have established relationship with new owners to preserve future opportunities and partnership interests.</p> <p>Board continues to investigate Housing opportunities via alliances and central government.</p>
Financial Management	Strategies 5,9	MTA to strengthen financial position. Priority is for MTA and subsidiaries to be solvent, financially viable and accountable	<p>Finances very tightly managed. Contract for services environment has changed significantly and Collective Impact and Alliance funding is increasingly the preferred approach. New revenue sources and contracts receive constant work and attention to ensure we achieve commitments made within income and revenue levels.</p> <p>While MTC income is minimal – all group loans commitments and outstandings cleared within the 2017/18 year and current MTC Directors are hopeful of small dividend being available to parent as a result of tight oversight. Of course that will be reliant on whether MTC assets require any further repairs and maintenance.</p>
Compliance Management	Strategies 4	We wish to complete an external audit programme to comply with contractual requirements and good business practises	<p>Governance processes, financials policies, procedures, systems and reporting, review service provision and business systems reviewed and redevelopment commenced – ongoing review.</p> <p>Level 2 MSD accreditation being sought in 2017/18 year.</p> <p>New Health and Safety Regulations/Law require greater levels of compliance, reporting management – training of kaimahi and governance undertaken.</p>

<p>Education Aspirations</p>	<p>Strategies 1,3,4,10</p>	<p>We wish to invest in our Tamariki and Rangatahi and whānau – as our future</p> <p>Increase the knowledge and understanding of Muaūpoko identity and culture</p> <p>We continue to represent Muaūpoko interests in Te Takeretanga o Kura-hau-po</p>	<p>Muaūpoko Education Strategy and Muaūpoko Reo Strategy developed 2013/2014 – and onnow requires resourcing and funding in order to move to next step.</p> <p>Muaūpoko on the Te Takere (Te Horowhenua Trust) Governance Board</p> <p>Various community hui attended to advocate for Muaūpoko.</p> <p>Regular hui with Te Takere management and teams re Muaūpokotanga and taonga</p>
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# **Muaūpoko Trading Company Report & Annual Plan 2016/2017**

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## Executive Summary

Tēnā koutou e ngā Rangatira

E mahi mai ana i nga hiahia me nga wāwata o tātou nei iwi, Muaūpoko

This report provides key information about the Muaūpoko Trading Company (MTC). This includes the Annual Plan for the period 2016 and 2017 as well as the forward plan for 2017/2018. It also identifies the Investment, Assets and Dividends Policies for the company, the assets and management of these. MTC plans to run the company with minimal cost and try to maximise the returns on the assets available. However, with In Shore Coastal Quota allocation still in dispute the position remains tight. Based on the predicted reductions in fisheries returns, the main income for the company is from trading the Deep Sea Fishing Quota, dividends from AFL (Aoteroa Fisheries Limited) shares and bank interest on term deposit funds.

## Directors

MTA and MTC would like to thank the Directors – Mark Moses, Kathryn (Kate) Wharehoka, Tim Tukapua and over this period – Gina Lomax. Mark has contributed a huge amount to the establishment and operations of MTC and the MTA Treaty process. Gina Lomax held her Director position as MTA Board representative therefore her role ended when she did not re-stand in the 2016 MTA Elections. Kate Wharehoka was appointed in 2015 as an Independent Director via a recruitment process. MTA elected Tim Tukapua as the Board representative Director and also appointed Dianne Rump who, at the time of the reporting period, held position of interim CEO for MTA. This will assist to maintain alignment and cohesion between MTC and MTA. Recruitment and selection (or re-election) process for Directors terms expiring is now underway.

## Company Information

Muaūpoko Trading Company (MTC) was formed on 31 July 2000 by Muaūpoko Tribal Authority Inc (MTA) as the Asset Holding Company (AHC) for the Muaūpoko Iwi fisheries settlement. The main operations of the company are the management of the fisheries settlement quota and property at 306 Oxford Street, Levin. MTC has charitable tax status being a subsidiary of MTA.

Company Registration Number: 1049339

Charities Commission Registration Number: CC46663

MTC retains the services of a number of professionals in the operations of the company.

Accountant: Darryl June - Greer Wong Limited

Banker: Westpac Banking Corporation

Legal Service: Matthew Sword, Tom Bennion

Quota Broker: Gary Bevan, Supreme Link Ltd

Auditor: Cotton Kelly Limited

## Asset and Investment Accountabilities, Policies and Authorities

### MTC Accountabilities

- MTC is separate from but wholly owned by and responsible to the MTA board which delegates its asset management duties to MTC including responsibility for:
  - Management of the fisheries settlement assets
  - Management of all other non-fisheries assets of MTA, eg property, 306 Oxford St, Levin
  - MTC is governed by a board of directors comprising of one MTA board member and two independent directors who are appointed by the MTA board.
  - MTC reports to the MTA board and provides reports on operations of the company, asset performance, and performance against the annual plan.
  - MTC has agreements in place with MTA on its operations and performance.

### Delegated Authorities

- **MTC board;** Authority for all AHC operating activity in accordance with annual plan and capital expenditure up to 25% of value of assets.
- **MTA board;** Capital expenditure over 25% of value of the MTC assets, except for disposal of any settlement quota or Aotearoa Fisheries Limited (AFL) income shares.
- Iwi members; 75% approval of registered members who vote is required for capital expenditure greater than 25% of value of the MTA fisheries settlement assets or for disposal of settlement quota or AFL income shares.

### Asset and Investment Policies

Asset allocation policies ensure stable annual distributions and security of assets:

- \$100,000 to be held in deposit, cash or investment grade bonds for fixed term for up to 12 months with a trading bank.
- MTC will efficiently manage surplus funds that have not been allocated to other targeted investment areas by investing in short duration and low risk financial investments.
- There will be no sales and exchanges of settlement quota or shares, or registered interest by way of caveat or mortgage placed over any of the settlement quota received.
- There will be no sales and exchanges of Aotearoa Fisheries Ltd Shares (AFL), or registered interest by way of caveat or mortgage placed over any of the shares received.

## **Dividends Policy**

To distribute to its Mandate Iwi Organisation (MIO) shareholder, Muaūpoko Tribal Authority (MTA), all funds surplus to the operating needs of the Asset Holding Company (AHC) as determined by the board of directors of the AHC with a target dividend payout ratio in respect of each financial year of 80% of net profit, or \$30,000 whichever is greater, but subject always to solvency and MTC operating requirements.

## **Financial Performance**

MTC will

- Maintain a minimum debt / equity ratio of 1 /2
- Maintain solvency
- Achieve unqualified audited or reviewed – financial accounts
- Provide up to date and accountable financial records to Muaūpoko Tribal Authority Board when required.

## **Annual Plan: 2016 and 2017**

### **Key Stakeholders (who)**

#### **Internal key stakeholders**

- Muaūpoko Tribal Authority: The 100% shareholder of MTC and MIO for Muaūpoko Iwi.
- Muaūpoko Iwi: comprising individuals, whānau and hapū who whakapapa to Muaūpoko Fisheries

#### **Fisheries**

- MIO of FMA 8 / CRA 4
- Te Ohu Kai Moana (TOKM)
- Ministry of Primary Industries (MPI)
- FishServe
- Aotearoa Fisheries Limited (AFL)

#### **Other external key stakeholders**

- Horowhenua District Council (HDC)
- Horizons Regional Council
- Te Ohu Kai Moana



### **Plan and Performance (what)**

- To increase or maintain property value and tenancy flexibility and attractiveness.
  - To maximise returns on quota with minimal cost. Quota sold at market price or above.
  - To maximise returns on financial investment with minimal cost
  - To meet performance agreements;
- a) Annual plan and budget
  - b) Policies
  - c) Reporting on performance
  - d) Unqualified annual audited accounts
  - e) MTC is solvent

### **Key Actions (how)**

- To invest in maintenance and repair of the Oxford St property
- The quota marketing process involves considerable industry knowledge and for this reason we will use a specialist broker who is familiar with the process and the seafood industry in order to obtain maximum returns from leasing the ACE.
- MTC will keep in reserve a minimum of \$100,000 to be invested in short term low risk financial investment with a trading bank.
- All parts of core business and any special projects are to have key performance agreements to ensure responsible, accountable and measurable performance of the company and its business.

### **The Assets**

#### **Property Management: 306 Oxford Street, Levin**



The property is the registered address of the offices of MTC and MTA. The property is tenanted by MTA rent free in return for providing management and administration services of MTC. Previously this was an informal agreement. MTC and MTA will formalise the agreement when required. This arrangement is reflected in the 2016 and 2017 Annual Audited Accounts – and also via the new Charities Reporting regime for Consolidated Group Audited Accounts. The rateable valuation used by Councils shows a levelling out in the valuation for the property and the building from previous years fall in value. This is largely driven by market factors MTC are not able to effect. Interesting the retail housing market in Levin is increasing while the commercial and rental market remains flat. Market commentary suggests that due to population projections and roadway developments in the

region – that commercial property will increase over time but likely at a much slower rate than the retail market.

### **Fisheries Settlement**

The Sealord's Deal in 1993 provided for Iwi to receive fisheries assets. In 2004 the Māori Fisheries Settlement Act (MFSA) legislated how this would occur. Muaūpoko and other Iwi have to meet several requirements before being able to receive the full fisheries assets. In the meantime, Te Ohu Kaimoana (TOKM) and Aotearoa Fisheries Limited (AFL) hold these fisheries assets in trust for Muaūpoko.

In 2012 MTA became the Mandated Iwi Organisation (MIO) for Muaūpoko pursuant to the Māori Fisheries Settlement Act (MFSA). This required a change to the MTC constitution to align with the MFSA. There have been no changes to the constitution and there are no proposals to amend the constitution of MTC at this time.

**AFL (Aotearoa Fisheries Limited) Shares:** There are certain encumbrances on these shares. They are not allowed to be sold outside of the current AFL shareholders. MTC does not have the ability to affect the share prices or dividend returns of the AFL shares. In 2013 AFL recorded a 6 million dollar loss and since 2014 AFL have recorded profits. This was reflected in the amount of money available to dividend pay-outs to Iwi. MTC is a minor shareholder of this company. The shares were received as part of MTA receiving Mandated Iwi Organisation Status (MIO), in 2012. Because AFL will not provide a valuation for the shares MTC would have to pay for this expense. We have investigated the cost of doing so and have raised, along with other small Iwi in Aotearoa, the suggestion that Te Ohu Kai Moana undertake this exercise on behalf of all Iwi. – that vote was lost at the TOKM AGM. We will continue to raise the matter. In the meantime we have chosen not to do this because of how much this would cost. The indicative cost of seeking a valuation of a specialist market share holding would be circa the value of a years dividends so cannot be justified. As a result, MTC has discussed this with previous and new auditors who have noted this special factor in annual audit accounts commentary. However, MTC Directors will continue to pursue the feasibility and options for obtaining an updated valuation.

### **Fisheries Asset Management**

The commercial fishing season comprises two quota / ACE (Annual Catch Entitlement) rounds. MTC's quota is bundled together to be brokered in packages. We use a reputable quota broker to manage this. There are many variables which effect the quota market; failing world economy, fluctuating NZ\$, reduction in ACE because of over-fishing etc.

**Deep Sea Quota:** As a result of receiving MIO status, Muaūpoko received deep sea quota in 2013. This quota is traded and schedules are attached as appendix to this report.

**Inshore Quota:** This quota is retained by TOKM (Te Ohu Kai Moana). MTC pay TOKM a "fee" to receive its fisheries Annual Catch Entitlement (ACE), which MTC is then able to lease to make a net profit. To receive these remaining fisheries settlement assets, all 8 MIO in the fisheries management area (FMA) will need to negotiate coastline agreements with each other to receive inshore fisheries. Muaūpoko are currently in a dispute process with Ngati

Raukawa over the coastline to be agreed and allocated. This dispute is managed by the MIO Board (Mandated Iwi Organisation) – Muaūpoko Tribal Authority.

## **Fisheries Performance – Fisheries is the primary income source for MTC**

### Background

Trading of Fisheries quota that is not held in dispute and AFL share dividend (when AFL performance enables payment of a dividend to shareholders) is the primary income source for MTC.

As previously reported, the 2013-15 fisheries seasons were plagued by the reduction of ACE and lack of a market for a number of species or for the quantity of the species which MTC holds. Profitable deep sea species ACE such as Southern Blue Whiting was reduced.

Dispute over inshore ACE allocation held by TOKM resulting from coastline negotiations, delayed allocation of the April ACE round TOKM arbitrarily used their discretionary powers to allocate ACE to Iwi, which since 2012 has resulted in a reduction of profitable Cray ACE. It should be noted that as at the time of writing this report, MTC Directors and MTA Board members (as MIO) are investigating how a revisit of that arbitrary decision might occur.

In October 2013, TOKM did not allocate the ACE and used their powers under legislation to lease the quota and retain the profit, which is to be distributed proportionately to Iwi once coastline agreements have been reached and disputes settled.

The 2015 October ACE attracted strong interest with 14 companies tendering for one or more fish stocks in the parcel.

## **Commentary for Reporting Period 2016 and 2017**

The main classes of fisheries assets owned by Muaūpoko Trading Co Ltd are Settlement quota share portfolio and income shares in Aotearoa Fisheries Ltd. Muaūpoko's Settlement quota share portfolio as attached consists of quota shares for 170 Deepwater fish stocks with an ACE equivalent of about 113 mt. The parcel includes relatively modest quantities of fish stocks such as frostfish, ghost shark, hake and hoki, ling, oreos, orange roughy, southern blue whiting and scampi.

As previously reported – the balance of Muaūpoko's Settlement quota shares will be delivered once issues over coastlines with adjacent Iwi have been settled. We are expecting the value of the parcel will continue to grow as favourable trading conditions for seafood products lead to further strengthening in the underlying value of owning quota shares.

The other fisheries assets of significance owned by Muaūpoko Trading Co Ltd include Settlement cash and income shares in AFL. Revenue is received from this shareholding when the company makes a profit. Once we have received the balance of our Settlement quota share entitlements, we would expect the core ACE value to be significantly higher.

In the two years ending March 31, 2017 Muaūpoko ACE was again made directly available to fishers and/or sold on the open-market by commercial tender. Gross financial returns

achieved from the sale of Muaūpoko's ACE in the two years to March 31, 2017 were of the order of \$48,919.65 (excl GST and brokerage). The core ACE value of Muaūpoko's quota share parcel based on current trends is approx \$24,000 (excl GST) annually and subject to market fluctuations. Brokerage costs sit around \$5k per annum currently. This is competitive and acceptable within expected market rates for this service – especially since our broker is active in trading our quota regardless of how small the trade.

Trading conditions for whitefish globally over the last 12 to 24 months have been relatively stable and consistent and have provided a good platform for future growth in the value of sales of NZ seafood product. This is estimated at approx 2-3% on an annualised basis. This indicates a relatively stable market. Furthermore a slightly weaker exchange rate environment in the reported months has contributed to the growth in sales of NZ seafood.

Going forward – at the time of writing this report - demand for whitefish product in major European markets has strengthened in recent months particularly Spain, France and Italy, however economic sanctions have been imposed on Russia (by the EU and US) so the European market trajectory is by no means certain, we are sharing early signs. However, all things being equal we expect at a minimum and in the absence of any unique market impact event - that the trend of the last two years will continue which will deliver the kind of modest return we have seen in the last 2 years for those species being traded. Likewise those same market conditions can reasonably be expected to flow through to performance and income of AFL and in turn (subject to MTC and MTC asset maintenance costs) the performance of MTC and the ability to pay a dividend to the MIO parent. (Muaūpoko Tribal Authority Inc).

### **Financial Performance.**

The MTC financial year is from 1 April to 31 March each year which is the same financial year as Muaūpoko Tribal Authority - the parent organisation/MIO.

The annual audited accounts for MTC are provided attached. Under new Charities Services Regulations there is now a Consolidated Group Accounts prepared and audited - however we still have individual accounts prepared for each organisation.

As reported in previous AGMs and reports, the background in the 2013 to 2016 years means that MTC has gone through a period of establishment since inception. In 2013-14 MTA restructured the overall organisation and subsidiaries. Debts between its subsidiaries were also restructured. Muaūpoko Community Services (MCS) – an organisation which was operational at that time but now defunct as a result of the aforementioned restructure plan – had a debt to MTA which was paid as a dividend pay-out from MTC.

In the reporting period for 2015/16, MTA (as the MIO) defended a High Court challenge dating back to 2012 SGM. MTA won that case. Costs associated with defending the case were shared by MTC and MTA given the implications on both organisations. As a result this impacted both organisations financial positions for that year and across the years the activity was undertaken. Furthermore over both the 2016/17 years, urgent maintenance was required on the building at 306 Oxford Street Levin due to wear and tear and flooding alongside - new standards for Health and Safety regulations dictating how and to what

standard those repairs were to be carried out in terms of the front canopy of the building. While Insurance paid for the repairs required as a result of flooding, the repairs and maintenance to the roof and canopy were deemed to be a result of “normal wear and tear” so were required to be covered by MTC. The combination of these factors on top of the background circumstances in previous years impacted on financial performance for 2016. However the Directors have worked very hard to consolidate the position within those constraints and Directors also pursued refund of Maori Tax credits with the new Accountant. Result being that for the financial year ending 31st March 2017, MTC returned a surplus of \$12k. Clearly welcome news to be able to report a surplus - albeit small – this is required for overdue maintenance which is becoming urgent since there has been no investment in baseline maintenance (apart from the aforementioned urgent repairs) for some years in terms of the asset/property at 306 Oxford Street. Specifically the stairwell, rear yard, fencing and security. However if grant funds can be obtained to fund those repairs instead (which is being investigated at the time of writing this report) then Directors will be able to revisit essential maintenance schedule versus a dividend payment – albeit it minimal – to MIO (as per the MTC Dividend policy for which the Directors have responsibility).

Summary Year ending 31st March 2016

Revenue – Quota Traded	\$24
Revenue – AFL Shares & Interest	\$23
<u>TOTAL REVENUE</u>	<u>\$47</u>
<u>TOTAL COSTS</u>	<u>\$63</u>
<b>DEFICIT 2016</b>	<b>(\$16)</b>

Summary Year ending 31st March 2017

Revenue – Quota Traded	\$23
Revenue – AFL Shares & Interest	\$26
<u>TOTAL REVENUE</u>	<u>\$50</u>
<u>TOTAL COSTS</u>	<u>\$38</u>
<b>SURPLUS 2017</b>	<b>\$12</b>

# Muaūpoko 2015 - 2018

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Muaūpoko Tribal Authority Incorporated



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### *MIHIMIHI*

Ko Tararua te maunga

Ko Punahau te moana

Ko Hokio te awa

Ko Kohutūroa ko Kawiu nga marae

Ko Punahau, Ngāruē, Ngāi Te Ao, Ngāti Tamarangi,

Ngāti Hine, Ngāti Whanokirangi, Ngāti Pāiri ngā Hapu

Ko Kurahaupo ko Matahōrua ngā waka

Ko Muaūpoko te Iwi

Whakahonotia, kia tū kaha ai tāua ko Muaūpoko

### *INTRODUCTION*

This report encompasses all the thinking and work completed to prepare for the period 2015 – 2018. It brought together all previous Board Strategic and Operations planning work to that point. This report supports and provides context for the journey which frames the goals and areas of focus to support achievement of the Iwi vision and MTS's role within that.

Every AGM we refresh this to provide an overview of Muaūpoko, of Muaūpoko Tribal Authority and this is also used as a standalone document to guide the Board and Executive three year and annual planning cycles. This document provides a description of:

- Muaūpoko Strategic Direction
- Muaūpoko area of interest
- Muaūpoko Iwi demographics taken from the 2013 Census
- Muaūpoko Marae
- Muaūpoko 2020 strategic plan
- The governance and management of the MTA and its subsidiary Muaūpoko Trading Company
- Services provided by MTA
- Muaūpoko Tribal Authority (Inc) Three year Business Plan for 2015 to 2018
- Muaūpoko Trading Company Business Plan for 2015 to 2018

## Background.

At a 2007 hui a iwi, members were encouraged to participate in the direction where the MTA should focus its interest towards. Those who had participated in the process have made an impact, creating long-term strategies with the following vision that will take Muaūpoko forward into the future.

### **Our Vision**

“Whakahōnotia kia tū kaha tāua ko Muaūpoko”  
Unite, stand strong Muaūpoko

**Muaūpoko 2020** is about whakahono kia tū kaha Muaūpoko. It is about our ability to stand strong and united so that together we will create and control our destiny. It is our belief that in the year 2020 we will be at a place where we have:

- **Empowered our Hapū, Whānau and Marae**
- **Protected our identity, assets and environment**
- **Enhanced our economic wealth, health, culture and social well-being.**

It is our responsibility to learn the lessons of the past, to plan and prepare for the future. Unite, stand strong Muaūpoko is our vision, many will contribute to its creation and all will benefit from its continued existence.

The planning process continues. Dreaming of the future, of where Muaūpoko would be in 2020 must be achieved. Muaūpoko 2020 will be about developing strategies to realise the vision, to make the dream a reality.

*“A United Muaūpoko Will Prosper - A Divided Muaūpoko Will Not”*

The 10 Key Strategies were developed to lead activity toward unifying and strengthening the mana and mauri of our iwi to achieve our vision of - Realising our true potential as Muaūpoko whānau, hapū & iwi.

<b>Strategy:</b>	<b>Statements:</b>
<b>Strategy 1</b>	<b>Culturally Strong in Te Reo me ōna Tikanga:</b> Preserve & maintain the cultural taonga of Muaūpoko.
<b>Strategy 2:</b>	<b>Protecting and enhancing our environment:</b> Research, investing and participate in environment revitalisation projects within Muaūpoko tribal region
<b>Strategy 3:</b>	<b>Strong, Healthy &amp; Vibrant Whānau and Hapū:</b> The health and wellbeing of our people is paramount.
<b>Strategy 4:</b>	<b>Capacity &amp; Capability:</b> Build the capacity (people power) and capability (effectiveness) of our Whānau, Hapū & Iwi.
<b>Strategy 3:</b>	<b>Ownership &amp; Protection of Muaūpoko assets and resources:</b> Regain ownership and kaitiakitanga of key Muaūpoko assets and resources and realize the benefits and returns on these assets.
<b>Strategy 6:</b>	<b>Strong Infrastructures:</b> Strengthen the infrastructures (structures, systems, policies and procedures, planning and monitoring) of Muaūpoko Whānau, Hapū & Iwi.
<b>Strategy 7:</b>	<b>Effective Representation:</b> Represent Muaūpoko interests effectively and efficiently and ensuring always that our mana is upheld.
<b>Strategy 8:</b>	<b>Expansive Networks:</b> Enhance and expand our relationships and networks with Whānau, Hapū, other Iwi, Government and Non-Government agencies.
<b>Strategy 9:</b>	<b>Economically Strong:</b> Pursue commercial and non-commercial opportunities that enhance the well-being of Muaūpoko Whānau, Hapū & Iwi.



**Strategy:            Statements:**

**Strategy 10:    Making our Mark:** Brand and market Muaūpoko as a leader and role model.

In the latter part of the 2014 year, the MTA board continued the strategic planning process to refine the current 2020 strategies further into a blueprint for taking the Muaūpoko 2020 vision to the next level. The board started by checking their collective understanding of what the 2020 vision statement meant for the current board team and to reflect on performance and progress.

The prevailing line of thought was that it was time to create a blueprint for a greater call to action.

This involved refining the 10 strategies into 5 key groupings:

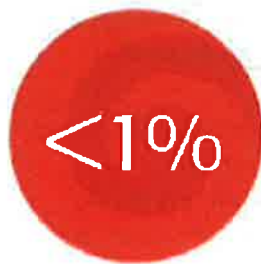
<b>Strategy:</b>	<b>Statements:</b>
<b>Strategy One</b>	<b>Cultural</b> – Muaūpoko Reo, Tikanga, Waiata and heritage are preserved and maintained for future generations.
<b>Strategy Two</b>	<b>Infrastructure</b> – Robust Iwi and Hapū structures that best serve Muaūpoko interests.
<b>Strategy Three</b>	<b>Assets and Environment</b> - Regain ownership and Kaitiakitanga of key Muaūpoko assets and natural resources to protect these for future generations.
<b>Strategy Four</b>	<b>Hauora</b> – Health and wellbeing of our people is paramount.
<b>Strategy Five</b>	<b>Leadership</b> – Representing and advocating for Muaūpoko interest and nurturing future leaders.

This blueprint will result in a framework for implementing the 2020 vision and guiding the planning process over the coming years to 2020 or until we redraft or transition into a PSGE environment.

# MUAŪPOKO TE IWI: OUR PROFILE FROM THE 2013 CENSUS

## Total Muaūpoko population

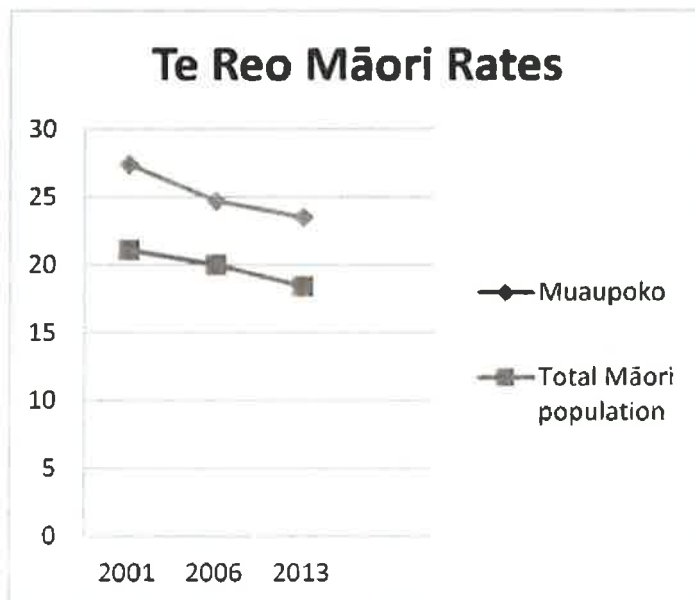
2001	2006	2013
1,836	2,499	2,691



of Māori belong to Muaūpoko

23.5%

of Muaūpoko can hold a conversation in te reo Māori

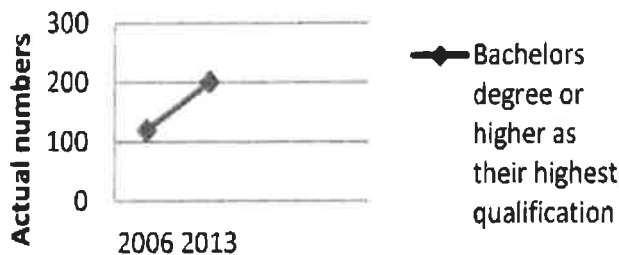


For people affiliating with Muaūpoko and living in New Zealand on 5 March 2013:

23.5 percent could hold a conversation about everyday things in te reo Māori, in comparison with 18.4 percent of the total population of Māori descent.

In 2006, the figure was 24.7 percent (20.0 percent for the total population of Māori descent), and in 2001, 27.4 percent (21.1 percent for the total population of Māori descent).

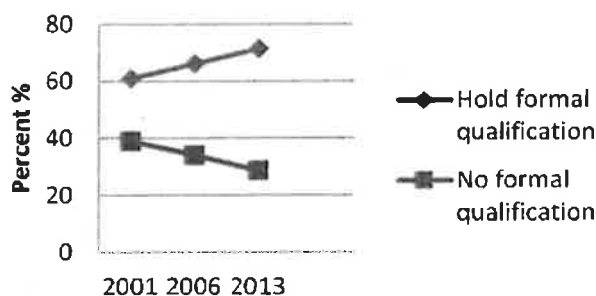
## Bachelors degree or higher as their highest qualification



For people affiliating with Muaūpoko and living in New Zealand on 5 March 2013:

12.2 percent (201 people) held a bachelor's degree or higher as their highest qualification, an increase from 8.4 (120 people) in 2006.

## Education - Te Mātauranga

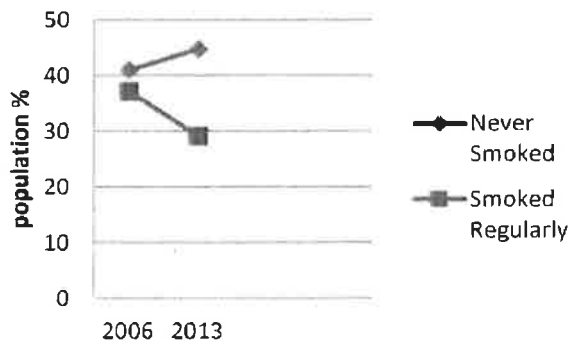


For people affiliating with Muaūpoko and living in New Zealand on 5 March 2013:

71.5 percent held a formal qualification, compared with 68.7 percent of the total population of Māori descent. In 2006, 66.1 percent and in 2001, 61 percent held a formal qualification.

28.7 percent held no formal qualification. In 2006, this figure was 34.1 percent and 2001, was 34 percent.

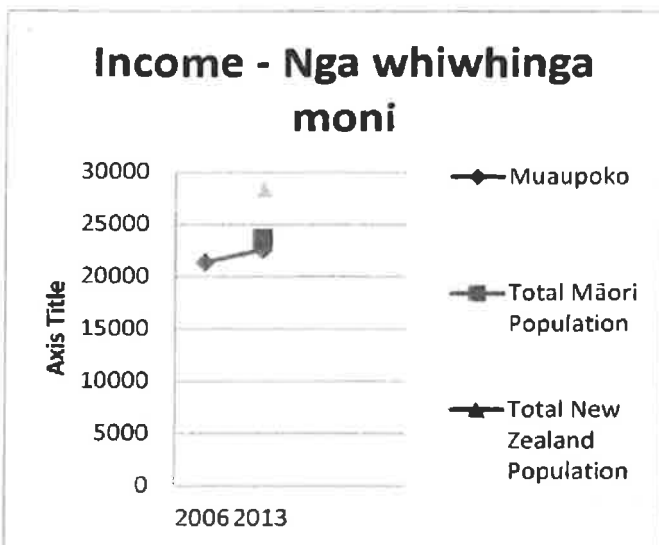
## Cigarette smoking - Te momi tūpeka



For people affiliating with Muaūpoko and living in New Zealand on 5 March 2013:

Cigarette smoking behaviour 44.8 percent stated that they had never been a regular smoker, compared with 41.0 percent in 2006.

29.1 percent said they smoked cigarettes regularly. This was a decrease from 2006, when 37.1 percent said they smoked regularly. 26.1 percent of people stated they were ex-smokers.



For People aged 15 years and over affiliating with Muaupoko and living in New Zealand on 5 March 2013: The median income (half received more and half received less than this amount) was \$22,600. In comparison, the median income was \$23,700 for the total population of Māori descent, and \$28,500 for the total New Zealand population.

The median income has increased since 2006 when it was \$21,400.

The median income was \$26,400 for men and \$21,100 for women.

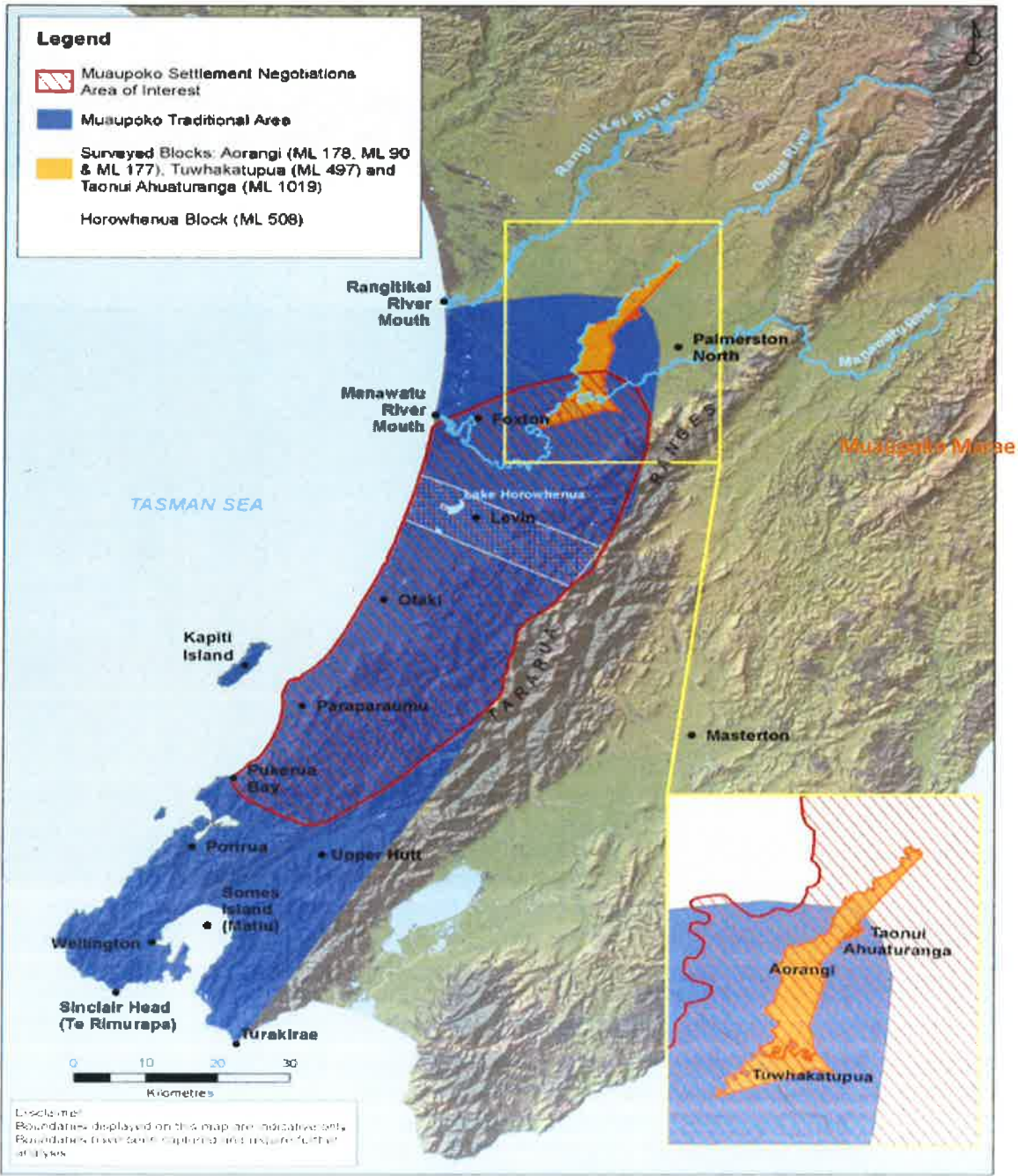


For people affiliating with Muaupoko and living in New Zealand on 5 March 2013:

1,767 people were of working age (15 years and over). Of this group, 69.9 percent were in the labour force, compared with 68.4 percent of the total population of Māori descent, and 67.1 percent of the total New Zealand population.

72.3 percent of men and 67.9 percent of women were in the labour force. This compares with 76.9 percent of men and 67.6 percent of women in 2006.

Today, the Muaūpoko Iwi population is principally located in Taitoko (Levin). There is a number of neighbouring Iwi who overlaps Te Rohe Muaūpoko Ancestral Area of Interest. To the North is Rangitāne ki Manawatū, Ngāti Apa and Ngāti Raukawa ki te Tonga. To the East is Ngāti Kahungunu ki Wairarapa and Rangitāne ki Wairarapa. To the South is Ngāti Raukawa ki Te Tonga, Te Ati Awa ki Whakarongotai, Ngāti Toa and Taranaki Whānui. It is noted that a number of the Muaūpoko Wai claims include the Ancestral Area. MTA is developing a way to manage the aspirations and expectations of Muaūpoko interests within the ancestral area, Te Rohe Muaūpoko.



**Kohutūroa Marae:** Was an early occupation area for Muaūpoko with a former kāinga once being there. The Meeting house Pāriri was built in 1896 and is the oldest Wharenuī in Horowhenua.

Kohutūroa Marae is on Māori Freehold Land, Kohutūroa 1, with the Kohutūroa Reservation as the administering Land Trust. There are Seven Trustees. The urupā, Kohutūroa Urupā, is also Maori Freehold Land, with the Kohutūroa (urupā) Reservation administering Land Trust. There are seven Trustees. Paeke is the Kawa used here.



**Kawiu Marae:** Was an early occupation and cultivation area for Muaūpoko, Te Huia Raukura is the name of the wharenuī. Kawiu Marae is on Māori Freehold Land, Horowhenua 11B36 2 L4A, with the Horowhenua 11B36 2 L4A Reservation as the administering Land Trust. There are twelve Trustees. Pāeke is the Kawa used here.



## Introduction

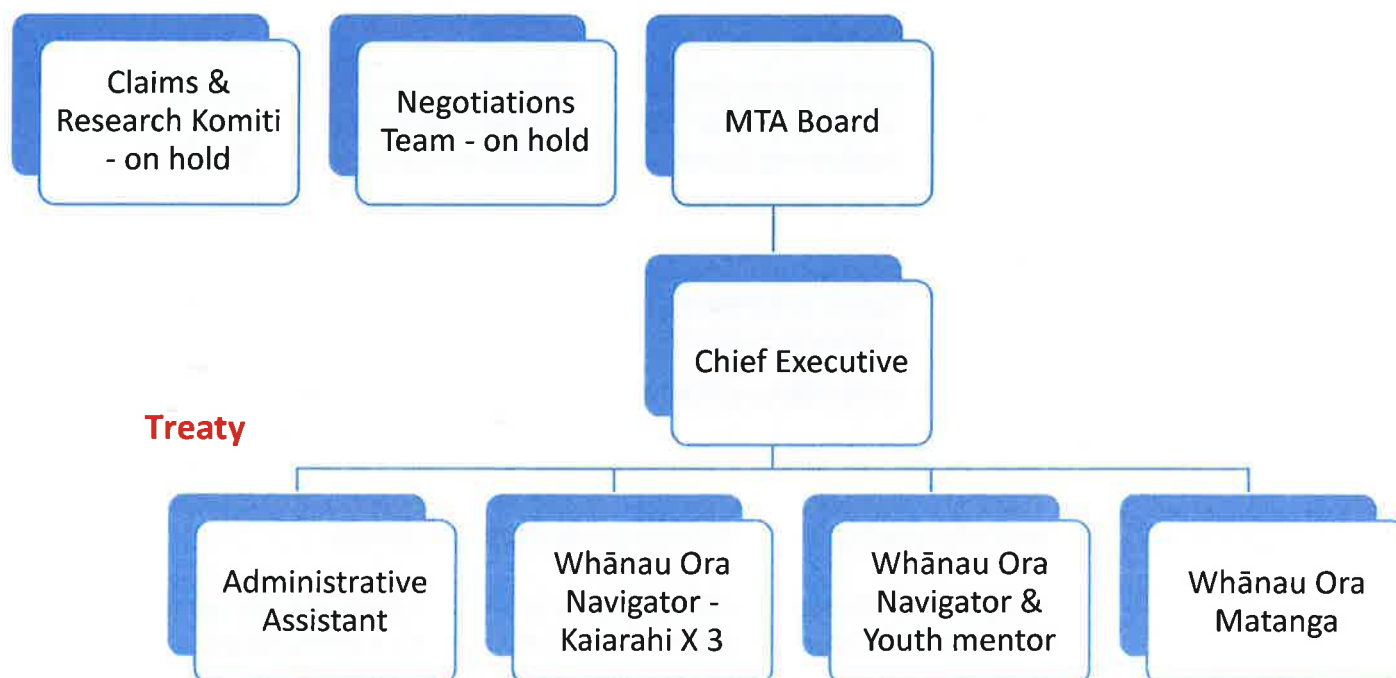
Muaūpoko Tribal Authority (MTA) was established in 1997 as an Incorporated Society. Its main purpose is to protect Muaūpoko identity, assets and to build a stronger economic, social and cultural base for the Muaūpoko people. MTA has continued to support Muaūpoko Iwi aspirations in all spheres of life. A copy of the Muaūpoko Tribal Authority Incorporated Society Rules (MTA-ISR) may be found on the MTA website and the New Zealand Companies Office Website.

## MTA representative organisation for Muaūpoko

MTA has been the mandated recognised representative organisation for Muaūpoko for many years by crown, councils and community. MTA;

- Represents Muaūpoko as an "iwi authority" for the purposes of the Resource Management Act 1991
- Is the Mandated Iwi Organisation (MIO) for Muaūpoko under the Maori Fisheries Act 2004, and
- Is the Iwi Aquaculture Organisation (IAO) for Muaūpoko under the Maori Commercial Aquaculture Claims Settlement Act 2004, and
- Is the mandated organisation to represent Muaūpoko for Direct Treaty Negotiations of Muaūpoko Historical Treaty Settlement claims.

## Muaūpoko Tribal Authority Organisation Structure



Up until May 2015 Muaūpoko Tribal Authority were in active funded Direct Treaty Negotiations with the Crown with Agreement in Principle phase imminent, in fact a draft Agreement was handed to the Minister in late March 2015. At that time it became clear that the expectation gap between the Crown and Muaūpoko quantum for settlement was quite some distance apart.

Concurrently the Waitangi Tribunal indicated an intention to proceed to an expedited hearings process this had the effect of MTA having to enter a dual process which in turn put both Direct Negotiations and funding on pause.

The Tribunal Judge and members of the Tribunal panel commented to the effect that MTA's participation and contribution to the expedited Hearings process was both very worthwhile and important to the overall perspective for Muaūpoko.

The Tribunal Panel voiced that they would also greatly encourage reconciliation of rifts across Muaūpoko and hoped that the hearings process might support a healing process. MTA Board and claimants are open and keen to take to work together to find a way forward where that vision can be worked on. As at 2018 MTA Board are approaching new Labour Government to reinstate negotiations at same time as looking to innovative ways to access crown assets to progress iwi aspirations in the meantime.

MTA has lodged a Marine and Coastal Area claim and a Health Claim under the Waitangi Tribunal process and have met with other Muaūpoko claimants and have assured those whānau that we are very keen to work together.

## Whānau Ora Services



Muaūpoko Tribal Authority previously subcontracted to the Te Tihi o Ruahine Collective for a Whānau Ora Commissioning Agent Contract through Te Pou Matakana. As of 2017 MTA was invited to become a founding member of the reformed Charitable Trust called - Te Tihi and we now sit on the governance board. Hence the contracts are as direct members of the Collective Alliance. We use the Te Ara Whānau Ora Model to support tamariki, rangatahi and whānau to be self-managing; living healthy lifestyles; participating fully in society; confidently participating in Te Ao Māori successfully involved in work; and is cohesive, resilient and nurturing. As a provider of Whānau Ora Services, MTA staff currently provides whānau navigation:

***Kaiwhakaraara Whānau Ora Navigators*** work with whānau in areas with the highest social deprivation statistics who Government agencies and other Non-Government organisations find very difficult to access. These are whānau where children are vulnerable, where there are complex needs for, most if not all members of the whānau, High Risk Youth and Whānau. We have 2 qualified Kaiarahi Whānau Ora Navigators who work to ensure Whānau and Whānau members at risk have plans and support networks with the right agencies in place

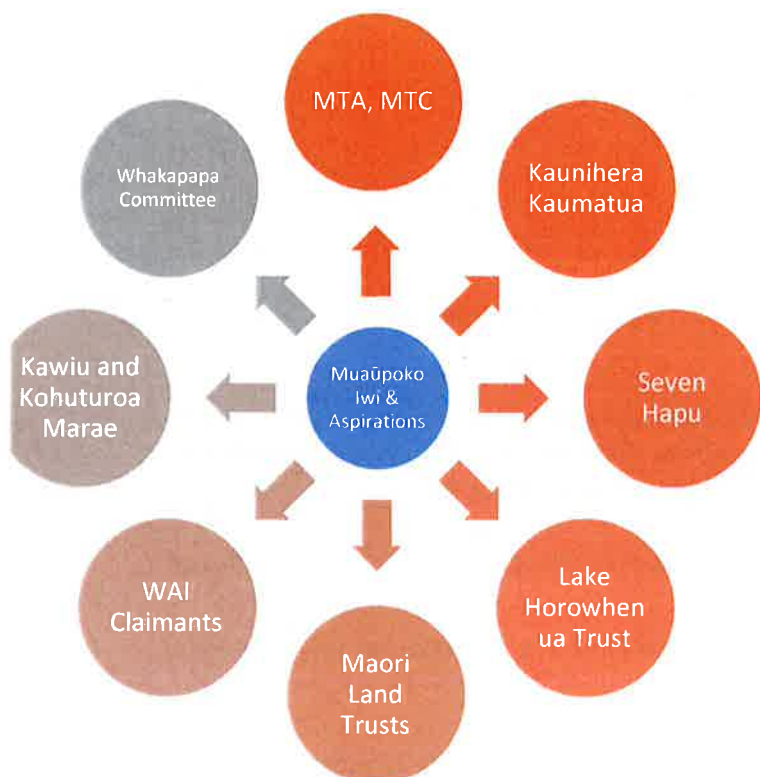
***Kaiwhakaaraara Whānau Ora Navigator***, (PHO) working with at risk whānau and whānau members who are needing support in medical and health goals. This includes pre and post-operative supervision to ensure medications and GP and specialist checks and appointments are kept. We have one qualified Te Ara Whānau Ora Navigator in this role.

***Whānau Ora –Rangatahi*** –Te Kupenga. We have one Navigator/Mentor in this programme working with at risk, high and complex needs complex teenagers in secondary schools. This program is intensive mentoring run on Te Ara Whānau Ora principles with full and wider Whānau participation at heart of the Rangatahi plans. Muaūpoko Tribal Authority works in in partnership with Colleges in Levin, Drugs and Alcohol agencies, Youth Justice (Police) CYPFs. Etc. The unique aspect to Muaūpoko services is that we overlay mentoring with exposure to Muaūpokotanga to support the rangatahi connect or reconnect with who they are and where they stand

***Whānau Ora Navigator – Mutunga –Pasifika*** We have one kaimahi in this role. The role is available to serve all our people who would like to have a kanoḥi ki te kanoḥi stop smoking coach experience. This role has a dual reporting line to the Kaiarahi for Te Ohu Auahi Mutunga (TOAM) as part of the MTA membership to this alliance. As part of the funding agreements



this role is to also target and be available for stop smoking services for Pasifika peoples.



#### Leadership, advocacy and representation services

The MTA constitution provides for the ability for MTA to set up various committees and mandates for advocacy and representation on behalf of Muaūpoko people and MTA. This allows MTA to represent Muaūpoko interests on a range of issues proactively, or in response to aspirations, expectations, needs and requirements for an Iwi organisational environment. MTA seek to advocate for our people and communities by participation in consultations, appointments on boards and governance groups. MTA works with other Muaūpoko groups to provide and seek their support.

**Taiao – Environment:** MTA is notified and consulted on a range of environmental issues by Government Departments, Councils and others. This group advocates for Iwi and sustainable environment aspirations for the

Taiao and a need to manage the notifications and consultations, including Taonga Tūturu, Tāngata Kōiwi, Wāhi Tapu and Wāhi Tipuna. Current representations, advocates and projects include:

- Manawatū River Accord Representatives – Marokopa Matakātea and Rob Warrington
- Cultural Impact Assessments and Cultural Values Reports for proposed work which may impact on our Taiao, such as wāhi tapu and wāhi tipuna etc. At present both the NZTA new Motorway from Wellington to Whirokino are important pieces of consultation for our iwi.
- We coordinate iwi members to advice and input into Te Papa Taonga Events and Forums, Conservation Dept eg Pest Eradication programs in Tararua Ranges and Strategic Planning for Horowhenua and Wellington Regions including Cook Strait, Lake Horowhenua Accord,

**Mahinga Ika - Fisheries:** MTA has both Commercial and Customary interest in fisheries. The Commercial Interest is managed by the Muaūpoko Trading Company Ltd (MTC). The customary fisheries are jointly managed with MTA. Muaūpoko provide representation through various Forums eg Iwi leaders Forum, Te Ohu Kai Moana Iwi Forum

#### Management Services:

The Chief Executive Officer (CEO) of Muaūpoko Tribal Authority (MTA) also supports Muaūpoko Trading Company Ltd (MTC). This management service is required to provide a stable and consistent management structure across the Muaūpoko whānau of organisations. This enables the co-ordination for a cohesive direction and management. The CEO is able to provide reporting across the Muaūpoko whānau of organisations. The CEO currently is Dianne (Di) Rump.

#### Administrative Services

The Administrative Assistant provide a number of services including reception, general office administration and maintaining the Muaūpoko Iwi Membership Register.

#### Financial and Asset Management Services

The Financial management of MTA and MTC is part of the management service with oversight by the Financial and Risk Sub Komiti made up of the CEO and 3 Board Members. MTA employs the services

of a part time Accounts and Finance Manager supported by the MTA Accountant (Greer Wong Limited PN) using a financial management system which provides financial reports to the monthly MTA Board meetings and to MTC Directors meetings.

MTA has charitable tax status with the Inland Revenue Department. Muaūpoko Trading Company Ltd (MTC) also has charitable status. MTA and MTC tax year is from April to March and accounts for MTC are audited every second year (with Review process in between) and MTA audited every year. A consolidated audit of MTA and MTC is presented at each Annual General Meeting. MTA engages a number of professionals for advice and to meet financial, asset management and other requirements.

<b>Bank</b>	<b>Westpac</b>
<b>Accountants</b>	<b>Greer Wong</b>
<b>Auditor</b>	<b>Cotton Kelly</b>
<b>Lawyers</b>	<b>Tom Bennion Lawyers</b>
<b>Insurer</b>	<b>AON Insurance</b>

#### **Iwi Membership and Registration Services**

MTA have both legal and organisational obligations and requirements for the registering of Muaūpoko descendants and the maintenance of a membership registry. Descendants of Muaūpoko may choose to become a member of MTA, or, register to receive private notices relating to:

Special and general meetings;

- Postal ballot papers so they may vote on elections, proposed changes to associated constitution or trust deed documents;
- Disposal of assets obtained as a result of a Treaty Settlement (e.g. Fisheries Settlement Assets) such as settlement quota.

The process and rules for Muaūpoko descendants to apply for membership or to register is described in the MTA-ISR. The Iwi Membership Database and Registration process is managed by the Office Administrator.

## Membership

- An individual who whakapapa to a Hapū of Muaūpoko, or and an individual who is a Whāngai may apply to be a member or register.

## Application

- Adult members, 18 years and over, who are descendants of a Muaūpoko tipuna or by their legal guardian,
- A whāngai on their own behalf or by their legal guardian,
- Non-adult members of the Iwi by their parent or legal guardian may make an application for membership.

## Assessed

- Each of the seven Hapū has a nomintaed Whakapapa representative to verify and assesses validity of whakapapa links to Hapū. They may make recommendations to the Board

## Registered

- Membership is confirmed or declined by the Board. There is a process for those applications declined to be appealed.

### Communications and Service Centre

MTA communicate to the membership and those registered through;

- Email
- Via the Board Hapū representatives
- Online social media - Facebook,
- The MTA website,
- Private notices directly to members and those registered,
- In newspapers, such as the monthly Pānui in the local newspaper the Chronicle,
- Hui and Wānanga also occur on different issues and topics,
- Formal General and Special Meetings,
- Annual General Hui is held every year.

The MTA owns its own office space at 306 Oxford St, Levin. This is the registered address for MTA and subsidiary company MTC. MTC is the Asset Holding Company. It is from this office MTA provide their services. The Office hours are Monday to Friday 9am to 5pm.



**MUAŪPOKO TRIBAL AUTHORITY – PLAN to achieve from 2015 to 2018**

CULTURAL – Muaūpoko reo, tikanga, Waiata and heritage are preserved and maintained for future generations			
What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)
<ol style="list-style-type: none"> <li>To support Hapū cultural initiatives</li> <li>Strengthen the paepae on Muaūpoko marae</li> <li>Protecting our natural resources as areas for gathering kai, generating employment, enjoyment and spiritual growth</li> </ol>	<ul style="list-style-type: none"> <li>Te reo Māori rates</li> <li>Iwi affiliation rates</li> <li>Participation in iwi/hapū wānanga</li> <li>Attendance registers</li> <li>Evaluations</li> </ul>	<ul style="list-style-type: none"> <li>Identify and support at least 2 Hapū or marae led initiatives with a view to promoting wider access and participation of whānau</li> <li>Convene wānanga for whakapapa, tikanga, whaikōrero, karakia, kawa</li> <li>Waiata Mōteatea sessions</li> <li>Gather and document stories and history</li> <li>Develop a hapū funding programme</li> <li>Support Waitangi Day Celebrations</li> <li>Investigate Matariki Event and other festivals and celebrations which bring iwi together</li> <li>Explore the establishment of Kura – ā – Iwi</li> </ul>	<ul style="list-style-type: none"> <li>Gather stories and history through and as well as the treaty process</li> <li>Programmes which support and accelerate proficiency of Te Reo Māori</li> <li>Rangātahi support</li> <li>Business Advisory Services to be looked at</li> <li>Mentoring programme established</li> <li>Renegotiate community partnerships for events</li> <li>Kura/MOE funding and support</li> <li>Kōmiti of passionate and interested Muaūpoko</li> </ul>

<b>INFRASTRUCTURE</b> – Robust iwi and Hapu structures that best serve Muaūpoko Interests			
<b>What we are trying to achieve (Strategy and Plan)</b>	<b>How will we know (Measure / Indicator)</b>	<b>How we plan to do it (Key Planned Activities)</b>	<b>What will we need (Key People, Processes &amp; Resources)</b>
<p>4. Continue to support and strengthen MTA governance, operational capacity and systems</p> <p>5. Support the development of hapū structures</p>	<ul style="list-style-type: none"> <li>• Communications to the Board</li> <li>• Presentations</li> <li>• Reports to the Board</li> <li>• Minutes</li> <li>• Maintain accurate and up to date records</li> </ul>	<ul style="list-style-type: none"> <li>• Develop clear governance and management roles</li> <li>• Governance Training and Induction for new MTA board members and MTC Directors</li> <li>• Build capacity</li> <li>• Monthly Board Meetings with active oversight of operational plans</li> <li>• Annual General Meeting cycles</li> <li>• Communications to the Board</li> <li>• Reports to the Board</li> <li>• Board Minutes</li> <li>• Maintain accurate and up to date records</li> <li>• Election of Board Members</li> <li>• Communications to Iwi and Hapu</li> <li>• Support Hapū with communications, elections, register development</li> </ul>	<ul style="list-style-type: none"> <li>• Board Members Fees (finances allowing)</li> <li>• Staff Costs</li> <li>• Accommodation, Travel, other reimbursements</li> <li>• Governance Policy</li> <li>• Training costs</li> <li>• Minutes and Communications support</li> <li>• Report and Information contributions for and from MTC</li> <li>• Cost to develop Induction and Governance handbook</li> <li>• Communications expertise and resource</li> <li>• Governance expertise</li> </ul>

<b>HAUORA</b> - Providing healthy pathways for Muaūpoko so we can participate fully in our lives and communities			
<b>What we are trying to achieve (Strategy and Plan)</b>	<b>How will we know (Measure / Indicator)</b>	<b>How we plan to do it (Key Planned Activities)</b>	<b>What will we need (Key People, Processes &amp; Resources)</b>
<p>6. Develop an iwi health and wellbeing strategy</p>	<ul style="list-style-type: none"> <li>• Whānau Ora Services a priority</li> </ul>	<ul style="list-style-type: none"> <li>• Re convene the Kaumātua Programme</li> </ul>	<ul style="list-style-type: none"> <li>• Targeted funding sources and resource required</li> </ul>

<b>HAUORA</b> - Providing healthy pathways for Muaūpoko so we can participate fully in our lives and communities			
<b>What we are trying to achieve (Strategy and Plan)</b>	<b>How will we know (Measure / Indicator)</b>	<b>How we plan to do it (Key Planned Activities)</b>	<b>What will we need (Key People, Processes &amp; Resources)</b>
<p>7. Provide opportunities to advocate for Muaūpoko priorities in health and to provide whānau direct feedback opportunities with Crown agencies</p>	<ul style="list-style-type: none"> <li>Iwi Health and wellness iwi profile</li> <li>Iwi Health and Wellness Strategy in place</li> <li>Participation in programmes e.g. Kaumatua events, Iron Māori, Sports events</li> <li>Attendance and Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>Link with other providers for collective impact partnerships</li> <li>Develop closer relationships with PHO/DHB</li> <li>Leverage relationships across and with other iwi particularly Kura Hau Po whānau</li> </ul>	

LEADERSHIP - Nurturing future leaders			
What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)
<p>8. Develop leadership development and succession programme – not just for MTA but for wider iwi needs and future proofing Muaūpoko organisations</p> <p>9. Engage and invest in Rangatahi</p>	<ul style="list-style-type: none"> <li>• Participation and outcomes</li> <li>• Attendance and Evaluation</li> <li>• Use of communications</li> <li>• Achievements documented</li> </ul>	<ul style="list-style-type: none"> <li>• Convene a Rangatahi hui to develop moemoea and talk about needs</li> <li>• Rangatahi wānanga</li> <li>• Investigate employment and skills programs</li> <li>• Youth Mentoring</li> <li>• Rangatahi Sponsorship programme</li> <li>• Communications mechanisms for Rangatahi</li> <li>• Explore the establishment of Kura – ā – Iwi</li> <li>• Cultural Monitoring and Taiao trianing programme</li> </ul>	<ul style="list-style-type: none"> <li>• Resource and Funding required</li> <li>• Mentor programme</li> <li>• Sponsorship policy and oversight kōmiti</li> <li>• Youth focussed funding</li> <li>• Kaumātua support</li> <li>• Web/Social media design</li> <li>• Hui and wānanga costs</li> <li>• Dedicated Taiao resource</li> <li>• Kura/MOE Funding and support</li> <li>• Kōmiti of passionate and interested Muaūpoko</li> </ul>

LEADERSHIP - Advocacy and Representation			
What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)
<p>10. To contribute to and leverage relationships and initiatives which enhance and protect our Muaūpoko resources and the environment</p> <p>11. Advocate and represent Muaūpoko Taiao and interests</p> <p>12. Represent Muaūpoko interests at local, regional and national forums always upholding and enhancing the mana of Muaūpoko</p> <p>13. Work with all Muaūpoko iwi and Hapu and Whānau groups to support effective and collective strength</p>	<ul style="list-style-type: none"> <li>Enact the Iwi vision of Whakahono at every opportunity across all iwi hapu and whānau rōpū</li> <li>To receive relationship agreements with key stakeholders</li> <li>Hui with Key Stakeholders</li> <li>Muaūpoko Taiao systems developed</li> <li>Partnership agreements renegotiated</li> <li>Increased kaitiaki of tāonga</li> <li>Reports and submissions</li> </ul>	<ul style="list-style-type: none"> <li>MTA to engage with other Muaūpoko group leaders and whānau</li> <li>Engage Iwi membership and other stakeholders</li> <li>Reporting on progress and communications to Iwi including wānanga and hui</li> <li>Relationship Agreements completed with key stakeholders: eg Couciles, DoC, MPI</li> <li>Iwi Management Plan developed, completed and implemented</li> <li>Sites of Significant and Tāonga Database developed</li> <li>Develop a Pātaka Moana</li> <li>Environmental and Commissioner Training</li> <li>Develop a Sustainable Land Use Project for Muaūpoko Māori Land</li> <li>Develop a Native Fisheries Project</li> </ul>	<ul style="list-style-type: none"> <li>Work closely with Lake Trustees and other Muaūpoko iwi groups</li> <li>Delegations from Muaūpoko and MTA</li> <li>Communications and costs</li> <li>Hui and Wānanga costs</li> <li>Taiao Project Groups and Costs</li> </ul>



Contract performance and enhance our credibility as a provider				
What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)	
<p>14. To meet contract performance, grow contract value and increase funder confidence</p> <p>15. To influence for Muaūpoko outcomes in all social sector forums</p> <p>16. Represent Muaūpoko as an attractive and reliable partner</p>	<ul style="list-style-type: none"> <li>Accreditation status achieved with key agencies e.g. MSD</li> <li>Costings on contract by contract basis to ensure affordable sustainable business platform and cost neutrality</li> <li>Annual Plan and Budget developed with monthly oversight</li> <li>Quality Management System and Policies developed</li> <li>Performance Agreements in place and reviewed</li> <li>Reporting on performance</li> </ul>	<ul style="list-style-type: none"> <li>Participate Fully in selected governance and decision making forums</li> <li>Participate in Whānau Ora Strategic Innovation District Leaders Group</li> <li>Maintain accurate and up to date records; finances, assets, investments, meetings</li> <li>Muaūpoko representatives provide regular Reporting.</li> <li>Board sub komiti where required or useful</li> <li>Performance Agreements</li> <li>Performance Reports in place</li> <li>Kaimahi Performance Management System in place</li> </ul>	<ul style="list-style-type: none"> <li>Board Costs</li> <li>Staff Costs</li> <li>Auditors Costs</li> <li>Accountants Costs</li> <li>Finance and Bookkeeper costs</li> <li>Bank and Banking Costs</li> <li>GST Costs</li> <li>Legal Advice and Costs</li> <li>Performance Agreements</li> <li>Board Performance Agreement</li> <li>Staff Performance Agreement</li> <li>Financial system and costs</li> <li>Information System and costs</li> <li>Expert costs where needed eg IT</li> </ul>	

Communications and Service Centre			
What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)
17. Build communications with members 18. To inform and encourage Iwi participation and membership of Events and Activities	<ul style="list-style-type: none"> <li>Participation &amp; Attendance Numbers</li> <li>Feedback</li> <li>Use of website and social media\Numbers of whānau who use our facilities and our services</li> <li>Number of unsolicited approaches by whānau who do not traditionally use or approach MTA</li> </ul>	<ul style="list-style-type: none"> <li>Published Annual Plan and Annual Report</li> <li>Much more use of Facebook</li> <li>Regular Magazine and Panui</li> <li>Use MTA Website with regular updates</li> <li>Reporting on activities and iwi news press and media Plan</li> <li>Support hapū communications</li> <li>Bring iwi together (preferably at least twice per year) to discuss and consult on the implementation of the 2020 strategy and key issues/areas of interest</li> </ul>	<ul style="list-style-type: none"> <li>Communications resource required – cost</li> <li>Media costs</li> <li>Website costs</li> <li>Staff costs</li> <li>Printing costs</li> <li>Information contributions from</li> <li>Communications Policy</li> <li>Funds for Hui ā iwi</li> </ul>

Iwi Membership and Registration Services			
What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)
19. To increase membership registration	<ul style="list-style-type: none"> <li>Increase registrations and reduce missing contact details for registered members</li> </ul>	<ul style="list-style-type: none"> <li>Develop, review membership policy, systems and membership roll</li> <li>Registration to also be offered at every event and at the counter</li> </ul>	<ul style="list-style-type: none"> <li>Whakapapa Komiti representatives</li> <li>Validator costs</li> <li>Staff Costs</li> </ul>

Iwi Membership and Registration Services			
What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)
		<ul style="list-style-type: none"> <li>• Receive and process registrations</li> <li>• Maintain accurate and up to date records</li> <li>• Membership Validators</li> <li>• Communications to Iwi</li> <li>• Membership Programmes and drives</li> <li>• Hui ā iwi</li> </ul>	<ul style="list-style-type: none"> <li>• Registration and costs</li> <li>• Media costs</li> <li>• Website costs</li> </ul>

**Whānau Ora**

What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)
20. To retain and grow Whānau Ora services and contracts to deliver to Muaūpoko needs	<ul style="list-style-type: none"> <li>• Contracts retained and gained</li> <li>• Activity which is self-funded</li> <li>• Contract Outcomes</li> <li>• Information systems developed and in place</li> <li>• Our kaimahi are members of lead Practitioners groups</li> <li>• Our kaimahi are qualified/certified Navigators</li> </ul>	<ul style="list-style-type: none"> <li>• Business development plan</li> <li>• Invest in our people – capacity, resilience and capability</li> <li>• Implement holistic Whānau Ora Model</li> <li>• Monitoring and Reporting capability enhanced</li> <li>• Capture and share success stories and case studies</li> </ul>	<ul style="list-style-type: none"> <li>• Membership of key Whānau Ora</li> <li>• Navigator skills forums</li> <li>• Training costs</li> <li>• Information Management System costs</li> </ul>

<b>Treaty Negotiation and Settlement</b>			
<b>What we are trying to achieve (Strategy and Plan)</b>	<b>How will we know (Measure / Indicator)</b>	<b>How we plan to do it (Key Planned Activities)</b>	<b>What will we need (Key People, Processes &amp; Resources)</b>
21. To progress Direct Negotiations with the crown to Agreement in Principle (AIP) phase	<ul style="list-style-type: none"> <li>Negotiations identify Muaūpoko aspirations for settlement</li> <li>Iwi are informed of settlement progress</li> </ul>	<ul style="list-style-type: none"> <li>MTA to engage Crown, Wai Claimants, Iwi membership and other stakeholders</li> <li>Reporting on progress and communications to Iwi including wānanga and hui</li> </ul>	<ul style="list-style-type: none"> <li>Delegations from MTA</li> <li>Negotiation Strategy and Approach</li> <li>Claims Committee costs</li> <li>Research Group costs</li> <li>Specialist Advisors costs</li> <li>Negotiators costs</li> <li>Communications costs</li> <li>Treaty Claims management resource</li> </ul>
22. To develop and consult on Post Settlement Governance Entity (PSGE)	<ul style="list-style-type: none"> <li>Muaūpoko ratify the AIP and PSGE through formal voting process.</li> <li>Move into IDOS phase</li> </ul>	<ul style="list-style-type: none"> <li>Support Negotiators/ Claims &amp; Research Komiti</li> <li>Robust ratification voting process.</li> <li>To participate and support tribunal hearings process (in need) and to maximise the benefits of any Tribunal Hearings for the benefit of the Direct Negotiations process</li> </ul>	
23. To maintain our Direct Negotiations process with the crown			

**Muaūpoko Trading Company Annual Plan and Initiatives:**

<b>Fisheries Coastline Agreements</b>			
<b>What we are trying to achieve (Strategy and Plan)</b>	<b>How will we know (Measure / Indicator)</b>	<b>How we plan to do it (Key Planned Activities)</b>	<b>What will we need (Key People, Processes &amp; Resources)</b>
24. Fisheries Coastline Agreements to receive coastline allocation of	a) Stakeholders engaged and meetings held	<ul style="list-style-type: none"> <li>MIO and MTC to negotiate with TOKM, Iwi and other stakeholders for Settlement of Fisheries Assets</li> </ul>	<ul style="list-style-type: none"> <li>Delegation from MTA as MIO &amp; MTC support</li> </ul>

<b>Fisheries Coastline Agreements</b>			
What we are trying to achieve (Strategy and Plan)	How will we know (Measure / Indicator)	How we plan to do it (Key Planned Activities)	What will we need (Key People, Processes & Resources)
Fisheries Settlement Assets	b) Coastline Agreements signed by MIO c) Receive Fisheries Settlement Assets d) Compliance with Strategy, Plan, Policies, Legislation	<ul style="list-style-type: none"> <li>• Analysis and research to support negotiations</li> <li>• Specialist Advice where required</li> <li>• Reporting on progress</li> <li>• To sign Coastline Agreement</li> </ul>	<ul style="list-style-type: none"> <li>• Negotiation Strategy and Approach</li> <li>• Fisheries Information</li> <li>• Reporting to MIO and Iwi</li> <li>• Negotiator(s) and costs</li> <li>• Analyst costs</li> <li>• Researcher and evidence</li> <li>• Communication to Iwi costs</li> <li>• Lawyer and Legal costs</li> </ul>

<b>Fisheries Asset Management</b>			
<b>What we are trying to achieve (Strategy and Plan)</b>	<b>How will we know (Measure / Indicator)</b>	<b>How we plan to do it (Key Planned Activities)</b>	<b>What will we need (Key People, Processes &amp; Resources)</b>
25. Preserve and Maintain the value of MTC Assets ie Investments and Property	e) Interest Income f) Value and State of 306 Oxford Street Levin g) Property Maintenance Plan in Place h) Attractiveness (e.g. tenancy) of 306 Oxford Street	<ul style="list-style-type: none"> <li>• Monitor balances and returns via Directors hui</li> <li>• Maintenance programme in place for Property</li> </ul>	<ul style="list-style-type: none"> <li>• Funds and priorities for property Plan</li> </ul>

**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Performance Reports**  
**For the Year Ended 31st March 2016**

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# **Muaupoko Tribal Authority Incorporated & Subsidiary**

## **Group Entity Information**

**As at 31st March 2016**

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### **LEGAL NAME OF ENTITY**

Muaupoko Tribal Authority Incorporated (Society) and it's subsidiary Muaupoko Trading Company Limited (Company).

### **TYPE OF ENTITY AND LEGAL BASIS**

The Society and Company are both registered charities, registered under the Charities Act 2005. The Company is registered under the Companies Act 1993.

### **REGISTRATION NUMBER WITH DIA CHARITIES**

Muaupoko Tribal Authority Incorporated - CC53006

Muaupoko Trading Company Limited - CC46663

### **MISSION STATEMENT**

"Whakahono kia tu kapa ai a Muaupoko" Unite, stand strong Muaupoko

The essence of this statement is that as an entity we want to facilitate activities that provide the ability for the Muaupoko Iwi to be one together.

Muaupoko Trading Company is a fully owned subsidiary of Muaupoko Trading Authority Inc. performing the Asset Holding Company role (AHC). Muaupoko Trading Company (MTC) was formed on the 31st July 2000 as the mandated Iwi Fisheries and Aquaculture Organisation under the Iwi Fish Settlement.

### **ENTITY STRUCTURE**

#### Society Structure

Our society rules provide for the elected Board to represent all of our seven Hapu. The Board consist of two representatives and an alternate per hapu. We have elected Chair and Deputy Chair positions. The constitution allows for Treasurer and Secretary Positions to be elected when required. We operate governance sub committees for Finance, Risk, Audit and Health and Safety and Taiao. The board and chief executive establish individual project sub-committees depending on resource needs, volunteers and iwi experts etc. These are determined by our annual work plan which in turn supports our strategic plan. We have Annual General Meetings of members.

Muaupoko Tribal Authority Incorporated (MTA) operates a subsidiary company called Muaupoko Trading Company (MTC) to manage its Fisheries and Aquaculture assets and interests. The company deed provides for a minimum of three Directors of which no more than 50% can be MTA board members. At least two Directors must be independent of Iwi and have specific experience.

#### Operational Structure

The board employs five to seven people. The chief executive role is responsible for all aspects of delivering strategic and operational plans. The organisation employs Whanau Ora Navigators who have specific interest portfolios e.g. Youth, Justice, Health. There are also paid part time roles as required for administration, project coordination, event management, research, treaty negotiation, Waitangi Tribunal activity, Iwi cultural reporting/activities, Taiao and education.





# **Muaupoko Tribal Authority Incorporated & Subsidiary**

## **Group Entity Information**

**As at 31st March 2016**

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MTC's day to day administration is very minimal and performed by Administration staff of MTA.

### **MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES**

MTA receives the bulk of our income from government agencies and koha.

MTC receives dividend income from Aotearoa Fisheries Ltd Shares, in Shore Fishing Quota FM8/CRA4 Area under Te Ohu Kai Moana and Ministry of Primary Industries allocation, and from Investment Income

### **MAIN METHODS USED BY THE ENTITY TO RAISE FUNDS**

MTA Contracts for service provision and service delivery, grant applications, fund raising and project funding.

MTC manage and grow assets to minimise risk and maximise return to MTA for the benefit of Iwi members.

### **ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED GOODS & SERVICES**

MTA rely on volunteers for most cultural activity e.g. powhiri, blessings etc, expertise and Muaupokotanga knowledge e.g. our creation stories, history, arts and crafts, waiata, weaving, carving, food, games etc.

MTA also rely on volunteers for supporting projects in areas of expertise e.g. teachers for tamariki Achievement Programmes, for Iwi and Community events e.g. marae centenary celebrations, Hapu information Hui, Horowhenua community Waitangi Day event, Iwi Wananga and for membership of boards and Iwi representative positions on/at community forums.

MTC have minimal reliance on volunteers and donated goods and services.



# **Muaupoko Tribal Authority Incorporated & Subsidiary**

## **Group Statement of Service Performance**

### **For the Year Ended 31st March 2016**

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#### **DESCRIPTION OF THE ENTITY'S OUTCOMES**

A. To perform the role of a Mandated Iwi Organisation (M.I.O) for the Muaupoko Iwi and liaise with Crown agencies and authorities on behalf of Muaupoko.

A 1. Iwi services to and for Muaupoko i.e. communications, hapu events, maintain Iwi register.

A 2. Manage iwi allocated Fishing quota under Maori Fisheries Act 2004 Number 78 alongside managing assets owned by Muaupoko Tribal Authority Inc.

A 3. Treaty Negotiations for Waitangi Tribunal and Direct Negotiations

A 4. Point of contact and advocate to coordinate and represent Muaupoko needs and views for input into decision and policy forums. For example, but not limited to: Whanau Ora, Social Sector agencies, Environment, Education, Police, Corrections, Department of Conservation.

A 5. Taiao advisory role.

A 6. Projects - as opportunities arise - which benefit Muaupoko in terms of the Trust and Societies rules.

B. To provide and deliver the following services;

B 1. Whanau Ora Services to the Horowhenua, Otaki, Shannon and Foxton communities (primarily although not exclusively to Maori.)

B 2. Health and Education programmes

- Education Achievement Programmes in partnership with colleges;
- One on One intense mentoring programme
- Therapeutic mentoring for rangatahi
- Smoking Cessation services

B 3. Event coordination for Iwi and Community Wide events e.g. Waitangi Day, Matariki centennial celebrations.

#### **DESCRIPTION AND QUANTIFICATION OF THE ENTITY'S OUTPUTS**

A 1. Achieved. Register services managed. Panui of different types to all registered Iwi whanau/members. Provided venues and support for Iwi, hapu and community events and Hui. Coordinated and support Iwi, hapu and whanau events

A 2. Achieved, as per MTC annual reports showing sales of fishing quota and management of building assets.

A 3. Achieved. Tribunal Hearings process concluded. Associated matters and projects e.g. Freshwater and Takutai Moana are underway

A 4. Achieved. Iwi tangata whenua consultation and representation was provided to support various central government, regional agency and local community Forum needs. Hosted government and public forums as well as consumer feedback groups.

A 5. Achieved. Cultural Impact reports and advice provided.

A 6. Achieved. For example JR McKenzie partnership project underway to collect and digitise Muoupupoko Tanga.

B 1. Achieved. Whanau engaged, signed and consented to individual moemoea plans.

B2. Delivered.

- Intensive and Therapeutic Mentoring mentoring services - 15 to 20 rangatahi.



# **Muaupoko Tribal Authority Incorporated & Subsidiary**

## **Group Statement of Service Performance**

### **For the Year Ended 31st March 2016**

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- Smoking Cessation Services and Support for Maori and Pacifica - approx. 80 per annum.  
B 3. Delivered. For example - Waitangi Day Event run. Provided members to Council Matariki Komite. Ran Professional Development and Education Sessions for school teachers, students and management.



**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Statement of Financial Performance**  
**For the Year Ended 31st March 2016**

	Note	<b>2016</b> <b>Group \$</b>
<b>REVENUE</b>		
Revenue from providing goods or services	3	434,008
Interest, dividends and other investment revenue	3	25,806
Donations, fundraising and other similar revenue	3	<u>45,838</u>
<b>Total Revenue</b>		<b>505,652</b>
<b>Less Expenses</b>		
Grants and donations made	4	5,524
Volunteer and employee related costs	4	350,706
Costs related to providing goods or services	4	99,825
Other expenses	4	<u>122,759</u>
<b>Total Expenses</b>		<b>578,814</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u><u><b>(\$73,162)</b></u></u>

*This statement is to be read in conjunction with the notes to the financial statements and Independent Audit report*



**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Statement of Financial Position**  
**As at 31st March 2016**

	Note	<b>2016</b> <b>Group \$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	5	266,972
Trade and other receivables	5	<u>78,360</u>
<b>Total Current Assets</b>		<b>345,332</b>
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	6	438,781
Investments	12	<u>1,240,485</u>
<b>Total Non-Current Assets</b>		<u>1,679,266</u>
<b>TOTAL ASSETS</b>		<b>2,024,598</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	5	84,848
Other provisions	13	<u>4,570</u>
<b>Total Current Liabilities</b>		<u>89,418</u>
<b>TOTAL LIABILITIES</b>		<u>89,418</u>
<b>NET ASSETS</b>		<u><u>\$1,935,181</u></u>
Represented by;		
<b>ACCUMULATED FUNDS</b>		
Accumulated surpluses or (deficits)	7	<u>1,935,181</u>
<b>TOTAL ACCUMULATED FUNDS</b>		<u><u>\$1,935,181</u></u>

For and on behalf of the Society;

Deputy  
Chairperson

*R. [Signature]*

Chief Executive Officer

*[Signature]*

Board Member

*[Signature]*

Date

19/6/17



**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Statement of Cash Flows**  
**For the Year Ended 31st March 2016**

	Note	<b>2016</b>
		<b>Group \$</b>
<b>OPERATING ACTIVITIES</b>		
<b>Cash was provided from:</b>		
Receipts from providing goods and services		538,106
Dividends received		17,337
Interest, dividends and other investment receipts		<u>8,469</u>
		563,912
<b>Cash was applied to:</b>		
Payments to suppliers and employees		620,981
Rent paid		14,502
Interest paid		1,472
Income tax paid		3,034
Net GST paid to IRD		<u>20,305</u>
		660,294
<b>Net Cash Inflow (Outflow) from Operating Activities</b>		<u>(96,382)</u>
<b>INVESTING AND FINANCING ACTIVITIES</b>		
<b>Cash was applied to:</b>		
Repayments of loans borrowed from other parties		<u>15,923</u>
		15,923
<b>Net Cash Inflow (Outflow) from Investing and Financing Activities</b>		<u>(15,923)</u>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<u>(112,305)</u>
Cash and cash equivalents as at 1 April 2015		<u>379,277</u>
<b>Cash and Cash Equivalents as at 31 March 2016</b>	5	<u><u>266,972</u></u>

*This statement is to be read in conjunction with the notes to the financial statements and Independent Audit report*



# **Muaupoko Tribal Authority Incorporated & Subsidiary**

## **Group Notes to the Performance Report**

### **For the Year Ended 31st March 2016**

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#### **1. STATEMENT OF ACCOUNTING POLICIES**

These financial statements are for Muaupoko Tribal Authority Incorporated & Subsidiary. Muaupoko Tribal Authority Incorporated & Subsidiary is domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2005 and is also governed under the Maori Fisheries Act 2004 No 78.

Muaupoko Tribal Authority Incorporated & Subsidiary has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not for Profit) as established by the External Reporting Board for registered charities, on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

Muaupoko Trading Company Ltd has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not for Profit) as established by the External Reporting Board for registered charities, on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

All transactions in the Statement of Financial Performance are reported using the accrual basis of accounting. The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

The Financial Statements are prepared under the assumption that the entity will continue to operate in the foreseeable future.

#### **Transition to new accounting framework**

This is the first year of adoption of Public Benefit Entity Simple Format Reporting in light of the requirements of the Charities Act 2005. It previously followed NZ GAAP. Comparative figures have not been disclosed as permitted in the year of transition.

#### **Changes in Accounting Policies**

As noted in the consolidation policy below, the Authority now uses the Purchases Method to account for its subsidiary, which was previously accounted for using the Equity method. The effect of this is an opening accumulated funds adjustment of \$605,123 as per Note 7. Land & buildings have also been recognised at rateable value as at March 2016 and these are now deemed cost.

#### **Specific Accounting Policies**

In the preparation of these financial statements, the specific accounting policies are as follows:

##### **(a) Property, Plant & Equipment**

The entity has the following classes of Property, Plant & Equipment;

# **Muaupoko Tribal Authority Incorporated & Subsidiary**

## **Group Notes to the Performance Report**

### **For the Year Ended 31st March 2016**

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Land  
Buildings  
Motor Vehicles  
Furniture & Fittings  
Office Equipment  
Plant & Equipment

All property, plant & equipment except for land is stated at cost less accumulated depreciation and accumulated impairment.

Land & buildings are recognised at rateable value as at March 2016 and are now deemed cost.

**(b) Goods & Services Tax**

These financial statements have been prepared on a GST exclusive basis with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

**(c) Income Tax**

The Society (and company) are registered charities and therefore tax exempt under section CW 41-43 Charities (Charities Act 2005) of the Income Tax Act 2007.

**(d) Investments**

Fisheries Quota Shares and AFL income shares were allocated on March 6, 2013 as part of the fisheries settlement. They are valued at cost and are assessed for impairment each year.

**(e) Revenue**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Society and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received.

The Society receives revenue from central government agencies and dividends from its wholly owned subsidiary company Muaupoko Trading Company. The revenue from these sources are recognised in the period the services are provided.

Interest income is recognised as it accrues using the effective interest method.

Dividend income from Aotearoa Fisheries Limited (AFL) is recognised when payments are received from AFL under quota share lease agreements between the company and AFL.

Donations are recognised as revenue upon receipt.



**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2016**

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(f) **Receivables**

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

(g) **Basis of consolidation**

Controlled entities are those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. Controlled entities are consolidated from the date on which control is transferred and are de-consolidated from the date that control ceases. In preparing the consolidated (group) financial statements, all inter entity balances and transactions, and unrealised gains and losses arising within the consolidated entity are eliminated in full. The accounting policies of the controlled entity (being the AHC) are consistent with the policies adopted by the Group and has the same (June) reporting date. The 100% owned subsidiary Muaupoko Trading Company Limited (MTC) has been consolidated line by line using the Purchase Method.

2. **AUDIT**

These financial statements have been subject to audit, please refer to Auditor's Report.

3. **ANALYSIS OF REVENUE**

	<b>2016</b>
	<b>\$</b>
<b>(a) Revenue from providing goods or services</b>	
Crown Rental Forestry Trust	153,363
Office of Treaty Services	12,000
Te Tihi	80,000
Kaitoko Whanau Program	10,000
Te Kupenga	62,000
Whanau Health Program	92,500
Quota Income	<u>24,145</u>
Total	<u>434,008</u>
<b>(b) Interest, dividends and other investment revenue</b>	
Dividend Received	17,337
Interest Received	<u>8,469</u>
Total	<u>25,806</u>
<b>(c) Donations, fundraising and other similiar revenue</b>	
Sundry Income	22,721
Koha Received	19,271
Waitangi Day Funding	2,000
Wage Subsidy	1,526
Wage Reimbursements	320



**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2016**

Total	45,838
<b>Total Operating Revenue</b>	<b>505,652</b>

**4. ANALYSIS OF EXPENSES**

	<b>2016</b>
	<b>\$</b>
<b>(a) Grants and donations made</b>	
Koha	952
Honorarium/Meeting Fees	3,100
AGM Expenses	1,472
<b>Total</b>	<b>5,524</b>
<b>(b) Volunteer and employee related costs</b>	
ACC Expenses	1,710
Negotiator Fees	35,514
Negotiator Travel	4,566
Wages & Salaries	299,342
Motor Vehicle Expenses	2,415
Staff Expenses	1,900
Waitangi Day Expenses	5,259
<b>Total</b>	<b>350,706</b>
<b>(c) Costs related to providing goods or services</b>	
Advertising	1,148
Consultancy	42,616
Hirage	6,725
Hui Expenses	8,529
Light, Power & Heating	4,253
Motor Vehicle Expenses	9,227
Program Expenses	3,192
Purchases - Fisheries Quota	4,772
Travel & Accommodation	19,364
<b>Total</b>	<b>99,825</b>
<b>(d) Other expenses</b>	
Accountancy Fees	38,001
Audit Fees	16,389
Bank Charges	358
Cleaning & Rubbish	1,954
Computer Expenses	1,037
Director's Fees and Expenses	1,800
Insurance	2,333
Interest	1,472



**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2016**

Legal Fees	9,595
Printing & Stationery	6,060
Rates	1,154
Rent	14,502
Repairs & Maintenance	1,746
Security	1,031
Subscriptions	2,882
Telephone	10,848
Depreciation	11,597
Total	<u>122,759</u>
<b>Total Operating Expenses</b>	<u><u>578,814</u></u>

**5. ANALYSIS OF ASSETS AND LIABILITIES**

**2016**  
**\$**

**(a) Bank accounts and cash**

Westpac Cheque Account	11,764
Account No. 2	53,150
CFRT Account	40,109
OTS Account	146
Visa Debit Card	505
Event Account (005)	146
Taiao Account (006)	8,348
Westpac - Savings Account	197
Term Deposit 1 - Maturity 08/07/2016 - 3.15%	110,186
Westpac Call Account	42,420
<b>Total bank accounts and cash</b>	<u>266,972</u>
<b>Net bank accounts and cash for the purpose of the Statement of Cash Flows</b>	<u>266,972</u>

**(b) Debtors and Prepayments**

Accounts Receivable	71,663
Prepaid Expenses	2,880
Accrued Interest	784
Taxation Receivable	3,034
Total	<u>78,360</u>

**(c) Trade and other payables**

Accounts Payable	70,964
Provision for Holiday Pay	10,779
GST Payable	3,105
Total	<u>84,848</u>



**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2016**

**6. PROPERTY, PLANT & EQUIPMENT**

	<b>2016</b>
	<b>\$</b>
<b>(a) Land</b>	
Opening Carrying Amount	<u>170,000</u>
Closing Carrying Amount	<u>170,000</u>
<b>(b) Buildings</b>	
Opening Carrying Amount	<u>185,000</u>
Closing Carrying Amount	<u>185,000</u>
<b>(c) Motor Vehicles</b>	
Opening Carrying Amount	22,216
Less: Assets Sold	(1,778)
Less: Current Year Depreciation and Impairment	<u>(5,653)</u>
Closing Carrying Amount	<u>14,785</u>
<b>(d) Furniture &amp; Fittings</b>	
Opening Carrying Amount	58,614
Less: Current Year Depreciation and Impairment	<u>(1,386)</u>
Closing Carrying Amount	<u>57,228</u>
<b>(e) Office Equipment</b>	
Opening Carrying Amount	1,464
Plus: Purchases	<u>-</u>
Closing Carrying Amount	<u>1,464</u>
<b>(f) Plant &amp; Equipment</b>	
Opening Carrying Amount	14,861
Plus: Purchases	<u>-</u>
Less: Current Year Depreciation and Impairment	<u>(4,558)</u>
Closing Carrying Amount	<u>10,303</u>
<b>Total Property, Plant &amp; Equipment</b>	<u><u>\$438,781</u></u>



**Muaupoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2016**

**7. ACCUMULATED FUNDS**

	<b>2016</b>
	<b>\$</b>
<b>(a) Accumulated Surpluses or Deficits</b>	
Opening Balance	2,613,466
Change on Transition	<u>(605,123)</u>
Adjusted Opening Balance	2,008,343
Surplus/(Deficit)	<u>(73,162)</u>
Closing Balance	<u>1,935,181</u>

**8. CONTINGENT LIABILITIES**

**(a) Contingent Liabilities**

At balance date there are no known contingent liabilities (2015:\$0). Muaupoko Tribal Authority Incorporated & Subsidiary has not granted any securities in respect of liabilities payable by any other party whatsoever.

**9. CONTINGENT ASSETS**

**(a) Contingent Assets**

Maori Fisheries Act 2004.Number 78.

Te Ohu Kai Moana holds in trust, the Coastal Fisheries quota and associated income - covering the Muaupoko Iwi registered area of interest - until such time as agreement between Iwi regarding allocation is reached.

**10. RELATED PARTIES**

A related party relationship exists between the Muaupoko Tribal Authority Incorporated as the parent entity and its subsidiary company Muaupoko Trading Company. The transaction activity generally takes the form of a dividend between the two entities.

The General Counsel Lawyer for Muaupoko Tribal Authority is Matthew Sword who was also the lead negotiator for Muaupoko Tribal Authority and a board member. Louana Williams (chairperson MTA) and Milly Paea (deputy chairperson MTA) both held positions as Treaty negotiators.

**11. SECURITIES AND GUARANTEES**

There was no overdraft as at balance date nor was any facility arranged.

Security is held by a Registered First Mortgage over the property situated at 306 Oxford Street Levin.

There is a Supported Guarantee limited to \$30,000 from Muaupoko Trading





**INDEPENDENT AUDITOR'S REPORT****To the Board of Muaupoko Tribal Authority Incorporated****Report on the Performance Report****Opinion**

We have audited the group performance report of Muaupoko Tribal Authority Incorporated including its subsidiary Muaupoko Trading Company Limited on pages 1 to 15, which comprises the group entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 31 March 2016, the statement of financial position as at 31 March 2016, the statement of accounting policies and other explanatory information.

**In our opinion:**

- the reported group outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- the group performance report on pages 1 to 15 presents fairly, in all material respects,:
  - the financial position of Muaupoko Tribal Authority Incorporated as at 31 March 2016 and of its financial performance and cash flows;
  - the entity information; and
  - the service performance

for the year then ended accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

**Basis for Opinion**

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of Muaupoko Tribal Authority Incorporated in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than in our capacity as auditor we have no relationship with, or interests in, Muaupoko Tribal Authority Incorporated

**Restriction on responsibility**

This report is made solely to the Board, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Board those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board as a body, for our audit work, for this report, or for the opinions we have formed.

**Other Matter**

The financial statements of Muaupoko Tribal Authority Incorporated for the year ended 31 March 2016 were audited by another auditor who expressed a qualified opinion on those statements in regard to the valuation of the Fisheries Share holdings.

**Boards Responsibility for the Performance Report**

The Board is responsible for determining that the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework is acceptable in the entity's circumstances and, for:

- (α) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (β) the preparation and fair presentation of the performance report which comprises:
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Board determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the group performance report is located at the XRB's website at:

<https://xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-7/>

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



Cotton Kelly  
Palmerston North 4410  
21 June 2017



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Performance Reports**  
**For the Year Ended 31st March 2017**

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# **Muaūpoko Tribal Authority Incorporated & Subsidiary**

## **Group Entity Information**

**As at 31st March 2017**

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### **LEGAL NAME OF ENTITY**

Muaūpoko Tribal Authority Incorporated (Society) and it's subsidiary Muaūpoko Trading Company Limited (Company).

### **TYPE OF ENTITY AND LEGAL BASIS**

The Society and Company are both registered charities, registered under the Charities Act 2005. The Company is registered under the Companies Act 1993.

### **REGISTRATION NUMBER WITH DIA CHARITIES**

Muaūpoko Tribal Authority Incorporated - CC53006  
Muaūpoko Trading Company Limited - CC46663

### **MISSION STATEMENT**

"Whakahono kia tu kaha ai a Muaūpoko" Unite, stand strong Muaūpoko  
The essence of this statement is that as an entity we want to facilitate activities that provide the ability for the Muaūpoko Iwi to be one together.  
Muaūpoko Trading Company is a fully owned subsidiary of Muaūpoko Trading Authority Inc. performing the Asset Holding Company role (AHC). Muaūpoko Trading Company (MTC) was formed on the 31st July 2000 as the mandated Iwi Fisheries and Aquaculture Organisation under the Iwi Fish Settlement.

### **ENTITY STRUCTURE**

#### Society Structure

Our society rules provide for the elected Board to represent all of our seven Hapū. The Board consist of two representatives and an alternate per hapū. We have elected Chair and Deputy Chair positions. The constitution allows for Treasurer and Secretary positions to be elected when required. We operate governance sub committees for Finance, Risk, Audit and Health and Safety and Taiao. The board and chief executive establish individual project sub-committees depending on resource needs, volunteers and iwi experts etc. These are determined by our annual work plan which in turn supports our strategic plan. We have Annual General Meetings of members.

Muaūpoko Tribal Authority Incorporated (MTA) operates a subsidiary company called Muaūpoko Trading Company (MTC) to manage its Fisheries and Aquaculture assets and interests. The company deed provides for a minimum of three Directors of which no more than 50% can be MTA board members. At least two Directors must be independent of Iwi and have specific experience.

#### Operational Structure

The board employs five to seven people. The chief executive role is responsible for all aspects of delivering strategic and operational plans. The organisation employs Whanau Ora Navigators who have specific interest portfolios e.g. Youth, Justice, Health. There are also paid part time roles as required for administration, project coordination, event management, research, treaty negotiation, Waitangi Tribunal activity, Iwi cultural reporting/activities, Taiao and education.



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Entity Information**  
**As at 31st March 2017**

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MTC's day to day administration is very minimal and performed by Administration staff of MTA.

**MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES.**

MTA receives the bulk of our income from government agencies and koha.

MTC receives dividend income from Aotearoa Fisheries Ltd Shares, in Shore Fishing Quota FM8/CRA4 Area under Te Ohu Kai Moana and Ministry of Primary Industries allocation, and from Investment Income

**MAIN METHODS USED BY THE ENTITY TO RAISE FUNDS**

MTA Contracts for service provision and service delivery, grant applications, fund raising and project funding.

MTC manage and grow assets to minimise risk and maximise return to MTA for the benefit of Iwi members.

**ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED GOODS & SERVICES**

MTA rely on volunteers for most cultural activity e.g. pōwhiri, blessings etc, expertise and Muaūpokotanga knowledge e.g. our creation stories, history, arts and crafts, waiata, weaving, carving, food, games etc.

MTA also rely on volunteers for supporting projects in areas of expertise e.g. teachers for tamariki Achievement Programmes, for Iwi and Community events e.g. marae celebrations, Hapū information Hui, Horowhenua community Waitangi Day event, Iwi Wānanga and for membership of boards and Iwi representative positions on/at community forums.

MTC have minimal reliance on volunteers and donated goods and services.



# **Muaūpoko Tribal Authority Incorporated & Subsidiary**

## **Group Statement of Service Performance**

### **For the Year Ended 31st March 2017**

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#### **DESCRIPTION OF THE ENTITY'S OUTCOMES**

To perform the role of mandated iwi organisation (M.I.O) with Crown agencies and authorities on behalf of Muaūpoko iwi.

To deliver and provide the following;

1. Iwi services for Muaūpoko i.e. communications, hapū events, maintain Iwi register.
2. Whanau Ora Services to the Horowhenua, Otaki, Shannon and Foxton communities (primarily although not exclusively to Maori).
3. Health programs to all Muaūpoko age groups.
4. Education Achievement Programmes in partnership with Ministry of Education;  
One on One mentoring program for Rangatahi.  
Cultural Connection and Muaūpoko Identity - Kaitiaki of Iwi resources and information.  
Taiao Advisory role for Muaūpoko sites of significance and interest.
5. Represent and coordinate Muaūpoko needs and views across various decision and policy forums across government e.g. Whanau Ora, Social Sector, Environment, Education, Police, Corrections, Department of Conservation.
6. Coordinate Iwi and Community Wide events e.g. Waitangi Day, Matariki centennial celebrations.
7. Projects - as opportunities arise - which benefit Muaūpoko in terms of the Trust Deed.
8. Operate a subsidiary Fisheries company whose role is to manage the iwi's fishing quota and any Aquacultural interests which may arise; to minimise risk and maximise return to parent (MTA) for the activities of the trust.

#### **DESCRIPTION AND QUANTIFICATION OF THE ENTITY'S OUTPUTS**

1. Pānuī of different types (including social media) to all registered Iwi whanau/members - approx. 3 per annum.  
Average 4 notifications per month mostly via website and Facebook. Community and District wide Waitangi Day celebration in partnership with Horowhenua District Council - approx. 500 people may attend.  
Treaty of Waitangi Negotiations - including Marine and Coastal Area Claim - ongoing.
2. Whanau Ora Services and individual plans - 80 whanau.
3. Intensive mentoring services - 8 to 12 rangatahi.  
Smoking Cessation Services and Support for Maori and Pacifica - engage with a minimum of 100 people per annum.  
Muaūpoko advocacy as treaty partners approx. 93 consultation Hui per annum.
4. Cultural Impact Advice - up to 4 per annum depending on crowns project priorities and needs.
5. Iwi representation to support various central government, regional agency



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Statement of Service Performance**  
**For the Year Ended 31st March 2017**

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- and local community.  
Forum needs for tangata whenua consultation input and views - as needed - at least 100 per annum.
6. Provide venues for community events and Hui - as required. Approx. 30 over 2016.  
Provide cultural education and professional development sessions for community groups - approx. 11 per annum.  
Coordinate and support Iwi, hapū and whanau events - approx. 10 per annum.
7. Deliver Cultural and Iwi services to the community e.g. blessings, pōwhiri etc. at least 30 per annum.  
Host and support public forums and community/consumer feedback groups - approx. 30 per annum.
8. Sales of Fishing Quota - 2 per annum, Management of Assets - 2 buildings.



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Statement of Financial Performance**  
**For the Year Ended 31st March 2017**

	Note	2017 Group \$	2016 \$
<b>REVENUE</b>			
Revenue from providing goods or services	3	490,786	434,008
Interest, dividends and other investment revenue	3	26,513	25,806
Donations, fundraising and other similar revenue	3	79,951	45,838
<b>Total Revenue</b>		<b>597,249</b>	<b>505,652</b>
<b>Less Expenses</b>			
Grants and donations made	4	3,822	5,524
Volunteer and employee related costs	4	357,709	350,706
Costs related to providing goods or services	4	110,748	99,825
Other expenses	4	142,263	122,759
<b>Total Expenses</b>		<b>614,542</b>	<b>578,814</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(\$17,293)</b>	<b>(\$73,162)</b>

*This statement is to be read in conjunction with the notes to the financial statements and Independent Audit report.*



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Statement of Financial Position**  
**As at 31st March 2017**

	Note	2017 Group \$	2016 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	497,808	266,972
Trade and other receivables	5	61,306	78,360
<b>Total Current Assets</b>		<b>559,114</b>	<b>345,332</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	437,085	438,781
Investments	12	1,240,485	1,240,485
<b>Total Non-Current Assets</b>		<b>1,677,570</b>	<b>1,679,266</b>
<b>TOTAL ASSETS</b>		<b>2,236,684</b>	<b>2,024,598</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	318,796	84,848
Other provisions	13	-	4,570
<b>Total Current Liabilities</b>		<b>318,796</b>	<b>89,418</b>
<b>TOTAL LIABILITIES</b>		<b>318,796</b>	<b>89,418</b>
<b>NET ASSETS</b>		<b>\$1,917,888</b>	<b>\$1,935,181</b>
Represented by;			
<b>ACCUMULATED FUNDS</b>			
Accumulated surpluses or (deficits)	7	1,917,888	1,935,181
<b>TOTAL ACCUMULATED FUNDS</b>		<b>\$1,917,888</b>	<b>\$1,935,181</b>

For and on behalf of the Society;

Chairperson 

Chief Executive Officer 

Board Member 

Date 23 May 2018

*This statement is to be read in conjunction with the notes to the financial statements and Independent Audit report.*



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Statement of Cash Flows**  
**For the Year Ended 31st March 2017**

	Note	2017 \$	2016 \$
<b>OPERATING ACTIVITIES</b>			
<b>Cash was provided from:</b>			
Receipts from providing goods and services		756,016	538,106
Dividends received		22,364	17,337
Interest, dividends and other investment receipts		4,149	8,469
Net GST refunds received from IRD		6,956	-
		<u>789,485</u>	<u>563,912</u>
<b>Cash was applied to:</b>			
Payments to suppliers and employees		524,241	620,981
Rent paid		17,938	14,502
Interest paid		159	1,472
Income tax paid		3,914	3,034
Net GST paid to IRD		-	20,305
		<u>546,252</u>	<u>660,294</u>
<b>Net Cash Inflow (Outflow) from Operating Activities</b>		<u>243,232</u>	<u>(96,382)</u>
<b>INVESTING AND FINANCING ACTIVITIES</b>			
<b>Cash was provided from:</b>			
Sale of Fixed Assets		1,304	-
		<u>1,304</u>	<u>-</u>
<b>Cash was applied to:</b>			
Payments to acquire property, plant and equipment		9,130	-
Repayments of loans borrowed from other parties		4,570	15,923
		<u>13,700</u>	<u>15,923</u>
<b>Net Cash Inflow (Outflow) from Investing and Financing Activities</b>		<u>(12,396)</u>	<u>(15,923)</u>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<u>230,836</u>	<u>(112,305)</u>
Cash and cash equivalents as at 1 April 2016		266,972	379,277
<b>Cash and Cash Equivalents as at 31 March 2017</b>	5	<u>497,808</u>	<u>266,972</u>

*This statement is to be read in conjunction with the notes to the financial statements and Independent Audit report.*





# **Muaūpoko Tribal Authority Incorporated & Subsidiary**

## **Group Notes to the Performance Report**

### **For the Year Ended 31st March 2017**

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#### **1. STATEMENT OF ACCOUNTING POLICIES**

##### **REPORTING ENTITY**

The group financial statements of Muaūpoko Tribal Authority Incorporated & Subsidiary and its subsidiary Muaūpoko Trading Company Limited are presented for the year ended 31st March 2017. Muaūpoko Tribal Authority Incorporated is the Mandated Iwi Organisation (MIO) and Muaūpoko Trading Company Limited is the Asset Holding Company (AHC) as established under the Maori fisheries Act 2004.

##### **BASIS OF PREPARATION**

Muaūpoko Tribal Authority Incorporated & Subsidiary has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not for Profit) as established by the External Reporting Board for registered charities, on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

All transactions in the Statement of Financial Performance are reported using the accrual basis of accounting. The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

##### **Tier 2 PBE Accounting Standards Applied**

Muaūpoko Tribal Authority Incorporated & Subsidiary has opted up to PBE IPSAS 35 Consolidated Financial Statements, as applicable to the group's circumstances and appropriate to PBE SFR-A (NFP).

##### **Changes in Accounting Policies**

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

##### **Specific Accounting Policies**

In the preparation of these financial statements, the specific accounting policies are as follows:

##### **(a) Property, Plant & Equipment**

The entity has the following classes of Property, Plant & Equipment;

- Land
- Buildings
- Motor Vehicles
- Furniture & Fittings
- Office Equipment
- Plant & Equipment



# **Muaūpoko Tribal Authority Incorporated & Subsidiary**

## **Group Notes to the Performance Report**

### **For the Year Ended 31st March 2017**

All property, plant & equipment except for land is stated at cost less accumulated depreciation and accumulated impairment.

Land & buildings are recognised at cost (using rateable value) as at March 2016 on transition to PBE standards.

**(b) Goods & Services Tax**

These financial statements have been prepared on a GST exclusive basis with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

**(c) Income Tax**

The Society (and company) are registered charities and therefore tax exempt under section CW 41-43 Charities (Charities Act 2005) of the Income Tax Act 2007.

**(d) Investments**

Fisheries Quota Shares and AFL income shares were allocated on March 6, 2013 as part of the fisheries settlement. They are valued at cost and are assessed for impairment each year.

**(e) Revenue**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Society and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received.

The Society receives revenue from central government agencies and dividends from its wholly owned subsidiary company Muaūpoko Trading Company. The revenue from these sources are recognised in the period the services are provided.

Interest income is recognised as it accrues using the effective interest method.

Dividend income from Aotearoa Fisheries Limited (AFL) is recognised when payments are received from AFL under quota share lease agreements between the company and AFL.

Donations are recognised as revenue upon receipt.

**(f) Receivables**

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

**(g) Basis of consolidation**

Controlled entities are those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. Controlled entities are consolidated from the date on which control is transferred and are de-consolidated from the date that control ceases. In preparing the consolidated (group) financial statements, all inter entity balances and transactions, and unrealised gains and losses arising within the consolidated entity are eliminated in full. The accounting policies of the controlled entity (being the AHC) are consistent with the policies adopted by the Group and has the same (March) reporting date. The 100% owned subsidiary

Muaūpoko Trading Company Limited (MTC) has been consolidated line by line using the Purchase Method.



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2017**

2. **AUDIT**

These financial statements have been subject to audit, please refer to Auditor's Report.

3. **ANALYSIS OF REVENUE**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Revenue from providing goods or services</b>		
Crown Rental Forestry Trust	2,600	153,363
Office of Treaty Services	-	12,000
Te Tihi	-	80,000
Kaitoko Whanau Program	-	10,000
Te Kupenga	56,294	62,000
Ministry of Education	18,594	-
TPK Whanau Ora	5,000	-
Whanau Health Program	90,000	92,500
COGS Grant	3,500	-
HDC Funding	5,000	-
Rent	10,967	-
PHO - Kaumatua & Training	10,000	-
Smoking Cessation Program	60,000	-
Taiao	48,433	-
Kaiarahi	125,960	-
TPK - Gov & Strat Development	30,804	-
Quota Income	23,634	24,145
Total	<u>490,786</u>	<u>434,008</u>
<b>(b) Interest, dividends and other investment revenue</b>		
Dividend Received	22,364	17,337
Interest Received	4,149	8,469
Total	<u>26,513</u>	<u>25,806</u>
<b>(c) Donations, fundraising and other similar revenue</b>		
Sundry Income	304	22,721
Koha Received	50,496	19,271
Waitangi Day Funding	8,500	2,000
Wage Subsidy	11,435	1,526
Wage Reimbursements	-	320
Whanau Support	9,215	-
Total	<u>79,951</u>	<u>45,838</u>
<b>Total Operating Revenue</b>	<u>597,249</u>	<u>505,652</u>



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2017**

**4. ANALYSIS OF EXPENSES**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Grants and donations made</b>		
Koha	1,915	952
Honorarium/Meeting Fees	-	3,100
AGM Expenses	1,907	1,472
Total	<u>3,822</u>	<u>5,524</u>
<b>(b) Volunteer and employee related costs</b>		
ACC Expenses	595	1,710
Negotiator Fees	-	35,514
Negotiator Travel	-	4,566
Wages & Salaries	339,124	299,342
Motor Vehicle Expenses	468	2,415
Staff Expenses	8,668	1,900
Waitangi Day Expenses	8,854	5,259
Total	<u>357,709</u>	<u>350,706</u>
<b>(c) Costs related to providing goods or services</b>		
Advertising	627	1,148
Car Lease	9,593	-
Consultancy	1,559	42,616
Hirage	1,628	6,725
Hui Expenses	6,302	8,529
Light, Power & Heating	4,481	4,253
Motor Vehicle Expenses	10,941	9,227
Program Expenses	17,041	3,192
Purchases - Fisheries Quota	5,376	4,772
Taiao Expenses	33,195	-
Travel & Accommodation	20,005	19,364
Total	<u>110,748</u>	<u>99,825</u>
<b>(d) Other expenses</b>		
Accountancy Fees	28,462	38,001
Audit Fees	9,550	16,389
Bank Charges	386	358
Cleaning & Rubbish	2,091	1,954
Computer Expenses	4,867	1,037
Director's Fees and Expenses	600	1,800
Election Expenses	888	-
Equipment under \$500	434	-
Event Expenses	662	-



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2017**

General Expenses	1,464	-
Governance Costs	19,093	-
Insurance	6,449	2,333
Interest	159	1,472
Legal Fees	-	9,595
Printing & Stationery	6,686	6,060
Rates	1,165	1,154
Rent	17,938	14,502
Repairs & Maintenance	18,003	1,746
Security	1,061	1,031
Sponsorship	2,000	-
Subscriptions	2,043	2,882
Telephone	6,622	10,848
Training Expenses	1,415	-
Uniform Expenses	704	-
Depreciation	9,522	11,597
Total	<u>142,263</u>	<u>122,759</u>
<b>Total Operating Expenses</b>	<u>614,542</u>	<u>578,814</u>

**5. ANALYSIS OF ASSETS AND LIABILITIES**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Bank accounts and cash</b>		
Westpac Cheque Account	28,058	11,764
OTS Account	146	146
CFRT Account	17	40,109
Tax Holding Account (003)	9,652	-
Visa Debit Card	202	505
Event Account (005)	11,355	146
Taiao Account (006)	28,980	8,348
Sponsorship Account (007)	388	-
Term Deposit 1 - Maturity 08/07/2016 - 3.15%	113,591	110,186
Westpac Encore Account	72,281	53,150
Westpac Call Account	232,940	42,420
Westpac - Savings Account	198	197
<b>Total bank accounts and cash</b>	<u>497,808</u>	<u>266,972</u>
<b>(b) Debtors and Prepayments</b>		
Accounts Receivable	50,680	71,663
Prepaid Expenses	2,831	2,880
Accrued Interest	846	784
Taxation Receivable	6,948	3,034



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2017**

Total	61,306	78,360
<b>(c) Trade and other payables</b>		
Accounts Payable	124,485	70,964
PAYE Payable	6,039	-
Provision for Holiday Pay	13,901	10,779
Income in Advance	163,227	-
Deposit Held - Lake Trustees	1,084	-
GST Payable	10,061	3,105
Total	318,796	84,848

**6. PROPERTY, PLANT & EQUIPMENT**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Land</b>		
Opening Carrying Amount	170,000	170,000
Closing Carrying Amount	170,000	170,000
<b>(b) Buildings</b>		
Opening Carrying Amount	185,000	185,000
Closing Carrying Amount	185,000	185,000
<b>(c) Motor Vehicles</b>		
Opening Carrying Amount	12,989	20,333
Plus: Purchases	9,130	-
Less: Assets Sold	-	(1,778)
Less: Current Year Depreciation and Impairment	4,810	5,566
Closing Carrying Amount	17,309	12,989
<b>(d) Furniture &amp; Fittings</b>		
Opening Carrying Amount	61,910	63,296
Less: Current Year Depreciation and Impairment	1,095	1,386
Closing Carrying Amount	60,815	61,910
<b>(e) Office Equipment</b>		
Opening Carrying Amount	4,538	8,169
Plus: Purchases	-	-
Less: Current Year Depreciation and Impairment	1,682	3,631
Closing Carrying Amount	2,856	4,538
<b>(f) Plant &amp; Equipment</b>		
Opening Carrying Amount	4,343	5,270
Plus: Purchases	-	-



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2017**

Less: Assets Sold	(1,304)	-
Less: Loss on Sale	(1,634)	-
Less: Current Year Depreciation and Impairment	301	927
Closing Carrying Amount	<u>1,104</u>	<u>4,343</u>
<b>Total Property, Plant &amp; Equipment</b>	<b><u>\$437,086</u></b>	<b><u>\$438,781</u></b>

**7. ACCUMULATED FUNDS**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Accumulated Surpluses or Deficits</b>		
Opening Balance	1,935,181	2,613,466
Change on Transition	-	(605,123)
Adjusted Opening Balance	<u>1,935,181</u>	<u>2,008,343</u>
Surplus/(Deficit)	<u>(17,293)</u>	<u>(73,162)</u>
Closing Balance	<u>1,917,888</u>	<u>1,935,181</u>

**8. CONTINGENT LIABILITIES**

**(a) Contingent Liabilities**

At balance date there are no known contingent liabilities (2016:\$0). Muaūpoko Tribal Authority Incorporated & Subsidiary has not granted any securities in respect of liabilities payable by any other party whatsoever.

**9. CONTINGENT ASSETS**

**(a) Contingent Assets**

Maori Fisheries Act 2004.Number 78.

Te Ohu Kai Moana holds in trust, the Coastal Fisheries quota and associated income - covering the Muaūpoko Iwi registered area of interest - until such time as agreement between Iwi regarding allocation is reached. We are unable to quantify this amount.

**10. RELATED PARTIES**

A related party relationship exists between Muaūpoko Tribal Authority Incorporated as the parent entity and its subsidiary company Muaūpoko Trading Company. The transaction activity generally takes the form of a dividend between the two entities. Setting the dividend policy for which is the responsibility of the Directors of Muaūpoko Trading Company.

The Counsel for Muaūpoko Tribal Authority over the 2016/17 year was Matthew Sword who was also in the role of Lead Treaty Negotiator during that period and holds the elected position on the MTA Board as one of the Ngati Pariri Representative. Jonathan Proctor holds an elected position as a Ngati Pariri Rep represented on the MTA



**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2017**

Board. Johnathan Procter was also a member of the Treaty negotiations team. Milly Paea holds elected positions of the Ngarue Hapū Representative on the MTA Board as well as Deputy Chair and then Interim Chair role until February 2017. Milly Paea was also in the role of MTA Treaty Team member.

**11. SECURITIES AND GUARANTEES**

There is no overdraft as at balance date nor was there any facility advanced.

A Registered First Mortgage is held over the property at 306 Oxford Street. There was no mortgage debt or lending against that security during/over the reporting period.

**12. INVESTMENTS**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Fisheries Quota Share Value	335,241	335,241
AFL Income Shares Value (560 shares)	905,244	905,244
	<u>1,240,485</u>	<u>1,240,485</u>
 Total	 <u>1,240,485</u>	 <u>1,240,485</u>

**13. FINANCE LEASES**

Finance leases are secured over the assets to which they pertain. Interest rates which are fixed for the term of the agreement are detailed below along with the original term.

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Leases outstanding at balance date:		
UDC Loan 537732 - Ford Mondeo GFF780	-	4,570
Total	<u>-</u>	<u>\$4,570</u>
 Repayable as follows:		
Less than one year	-	4,570
	<u>-</u>	<u>4,570</u>
 Total	 <u>-</u>	 <u>\$4,570</u>

The interest rate for the term of 42 months ending 30 September 2016 is 13.50%.





**Muaūpoko Tribal Authority Incorporated & Subsidiary**  
**Group Notes to the Performance Report**  
**For the Year Ended 31st March 2017**

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**14. OPERATING LEASES**

**Leases as lessee**

The future non-cancellable minimum lease payments of operating leases as lessee at reporting date are detailed in the table below:

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Not later than one year	17,394	13,282
Later than one year but not later than five	3,432	16,714
	<u>20,826</u>	<u>29,996</u>

**15. EVENTS AFTER THE BALANCE DATE**

There were no events that have occurred after the reporting date that would have a material impact on the performance report (2016:nil)





**INDEPENDENT AUDITOR'S REPORT****To the Board of Muaupoko Tribal Authority Incorporated****Report on the Performance Report****Opinion**

We have audited the group performance report of Muaupoko Tribal Authority Incorporated including its subsidiary Muaupoko Trading Company Limited on pages 1 to 16, which comprises the group entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 31 March 2017, the statement of financial position as at 31 March 2017, the statement of accounting policies and other explanatory information.

In our opinion:

- the reported group outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- the group performance report on pages 1 to 16 presents fairly, in all material respects,;
  - the financial position of Muaupoko Tribal Authority Incorporated as at 31 March 2017 and of its financial performance and cash flows;
  - the entity information; and
  - the service performance

for the year then ended accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

**Basis for Opinion**

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of Muaupoko Tribal Authority Incorporated in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than in our capacity as auditor we have no relationship with, or interests in, Muaupoko Tribal Authority Incorporated

**Restriction on responsibility**

This report is made solely to the Board, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Board those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board as a body, for our audit work, for this report, or for the opinions we have formed.

**Boards Responsibility for the Performance Report**

The Board is responsible for determining that the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework is acceptable in the entity's circumstances and, for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;

- (β) the preparation and fair presentation of the performance report which comprises:
- the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Board determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the group performance report is located at the XRB's website at:

<https://xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-7/>

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



Cotton Kelly  
Palmerston North 4410  
8 June 2018

**Muaūpoko Trading Company Limited**  
**Performance Reports**  
**For the Year Ended 31st March 2017**

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# **Muaūpoko Trading Company Limited**

## **Entity Information**

**As at 31st March 2017**

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### **LEGAL NAME OF ENTITY**

Muaūpoko Trading Company Limited

### **TYPE OF ENTITY AND LEGAL BASIS**

Company and Registered Charity

### **REGISTRATION NUMBER WITH DIA CHARITIES**

CC46663

### **MISSION STATEMENT**

Muaūpoko Trading Company (MTC) was formed on the 31st July 2000 as the mandated Iwi Fisheries and Aquaculture Organisation under the Iwi Fish Settlement.

Muaūpoko Trading Company is a fully owned subsidiary of Muaūpoko Trading Authority Inc. (MTA) performing the Asset Holding Company role (AHC).

### **ENTITY STRUCTURE**

#### Company Structure

100% owned by MTA.

Muaūpoko Trading Company (MTC) has 2 Directors (1 Appointed, 1 MTA Board member and 1 Independent)

Has Charitable Status

#### Operational Structure

Day to day administration is very minimal and performed by Administration staff of Parent Organisation

### **MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES**

Aotearoa Fisheries Ltd Shores

Commercial Building 306 Oxford Street

In Shore Fishing Quota FM8/CRA4 Area under Te Ohu Kai Moana and Ministry of Primary Industries allocation

Investment Income

### **MAIN METHODS USED BY THE ENTITY TO RAISE FUNDS**

Manage and grow assets to minimise risk and maximise return to Parent Organisation for the benefit of Iwi members.

Manage Fishing and Aquaculture business.

### **ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED GOODS & SERVICES**

The entity has a minimal requirement for volunteers and donated goods and services.

# **Muaūpoko Trading Company Limited**

## **Statement of Service Performance**

**For the Year Ended 31st March 2017**

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### **DESCRIPTION OF THE ENTITY'S OUTCOMES**

A 1. Manage iwi allocated Fishing quota under Maori Fisheries Act 2004 Number 78 alongside managing assets owned by Muaūpoko Tribal Authority Inc.

### **DESCRIPTION AND QUANTIFICATION OF THE ENTITY'S OUTPUTS**

A 1. Achieved, as per MTC annual reports showing sales of fishing quota and management of building assets.

### **FEEDBACK**

MTC has Asset Investment Policy, Delegated Authorities, Documented Director Accountabilities and a Dividends Policy

**Muaūpoko Trading Company Limited**  
**Statement of Financial Performance**  
**For the Year Ended 31st March 2017**

	Note	2017 \$	2016 \$
<b>REVENUE</b>			
Revenue from providing goods or services	3	23,634	24,145
Interest, dividends and other investment revenue	3	25,986	23,585
<b>Total Revenue</b>		<u>49,620</u>	<u>47,730</u>
<b>Less Expenses</b>			
Costs related to providing goods or services	4	5,376	4,772
Other expenses	4	32,201	58,934
<b>Total Expenses</b>		<u>37,577</u>	<u>63,706</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>\$12,042</u>	<u>(\$15,976)</u>

*This statement is to be read in conjunction with the notes to the financial statements*



# Muaūpoko Trading Company Limited


## Statement of Financial Position

As at 31st March 2017

	Note	2017 \$	2016 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	186,070	163,533
Trade and other receivables	5	7,794	7,441
<b>Total Current Assets</b>		<b>193,864</b>	<b>170,974</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment		411,365	411,577
Investments	5	1,240,485	1,240,485
Other non-current assets	5	1,240,000	1,240,000
<b>Total Non-Current Assets</b>		<b>2,891,850</b>	<b>2,892,062</b>
<b>TOTAL ASSETS</b>		<b>3,085,714</b>	<b>3,063,036</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	24,398	13,762
<b>TOTAL LIABILITIES</b>		<b>24,398</b>	<b>13,762</b>
<b>NET ASSETS</b>		<b>\$3,061,316</b>	<b>\$3,049,274</b>
Represented by;			
<b>ACCUMULATED FUNDS</b>			
Funds Settled	7	1,240,100	1,240,100
Accumulated surpluses or (deficits)	7	1,821,216	1,809,174
<b>TOTAL ACCUMULATED FUNDS</b>		<b>\$3,061,316</b>	<b>\$3,049,274</b>

For and on behalf of the Directors

Director   
Date 18/12/17

Director   
Date 18/12/17

*This statement is to be read in conjunction with the notes to the financial statements.*

# Muaūpoko Trading Company Limited

## Statement of Cash Flows

For the Year Ended 31st March 2017

	Note	2017 \$	2016 \$
<b>OPERATING ACTIVITIES</b>			
<b>Cash was provided from:</b>			
Receipts from providing goods and services		23,572	23,361
Dividends received		22,364	17,337
Interest, dividends and other investment receipts		3,621	6,248
Net GST refunds received from IRD		5,781	-
		<u>55,339</u>	<u>46,946</u>
<b>Cash was applied to:</b>			
Payments to suppliers and employees		28,888	61,191
Income tax paid		3,914	3,034
Net GST paid to IRD		-	4,902
		<u>32,802</u>	<u>69,126</u>
<b>Net Cash Inflow (Outflow) from Operating Activities</b>		<u>22,537</u>	<u>(22,180)</u>
<b>INVESTING AND FINANCING ACTIVITIES</b>			
<b>Cash was applied to:</b>			
Dividends paid		-	19,974
		-	<u>19,974</u>
<b>Net Cash Inflow (Outflow) from Investing and Financing Activities</b>		-	<u>(19,974)</u>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<u>22,537</u>	<u>(42,154)</u>
Cash and cash equivalents as at 1 April 2016		163,533	205,687
<b>Cash and Cash Equivalents as at 31 March 2017</b>	5	<u>186,070</u>	<u>163,533</u>

*This statement is to be read in conjunction with the notes to the financial statements.*

# **Muaūpoko Trading Company Limited**

## **Notes to the Performance Report**

### **For the Year Ended 31st March 2017**

---

#### **1. STATEMENT OF ACCOUNTING POLICIES**

These financial statements are for Muaūpoko Trading Company Limited. Muaūpoko Trading Company Limited is domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2005 and is also governed under the Maori Fisheries Act 2004 No 78.

Muaūpoko Trading Company Limited has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not for Profit) as established by the External Reporting Board for registered charities, on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

All transactions in the Statement of Financial Performance are reported using the accrual basis of accounting. The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

The Financial Statements are prepared under the assumption that the entity will continue to operate in the foreseeable future.

Land & buildings have been recognised at rateable value as at March 2016 as deemed cost. The effect of this change is to remove the previous revaluation balance of \$264,770. The original share capital issued by the company of \$1,240,000 has now been recognised as an inter entity receivable in the Company and an inter entity payable in the Authority. These transitional changes have resulted in an opening equity adjustment of \$1,504,770, refer to note 7.

#### **Specific Accounting Policies**

In the preparation of these financial statements, the specific accounting policies are as follows:

##### **(a) Property, Plant & Equipment**

The entity has the following classes of Property, Plant & Equipment;

- Land
- Buildings
- Furniture & Fittings

All property, plant & equipment except for land is stated at cost less accumulated depreciation and accumulated impairment.

Land & buildings are recognised at rateable value as at March 2016 and are now deemed cost.

##### **(b) Goods & Services Tax**

These financial statements have been prepared on a GST exclusive basis with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

# Muaūpoko Trading Company Limited

## Notes to the Performance Report

For the Year Ended 31st March 2017

(c) **Investments**

Fisheries Quota Shares and AFL income shares were allocated on March 6, 2013 as part of the fisheries settlement. They are valued at cost and are assessed for impairment each year.

(d) **Revenue**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Company and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received.

The Company receives revenue from Quota Income, Dividends and Interest. The revenue from these sources are recognised in the period the services are provided.

Interest income is recognised as it accrues using the effective interest method.

Donations are recognised as revenue upon receipt.

(e) **Going Concern**

These financial statements have been prepared on the basis that the company is a going concern.

2. **AUDIT**

These financial statements have been subject to audit, please refer to Auditor's Report.

3. **ANALYSIS OF REVENUE**

	<i>2017</i>	<i>2016</i>
	\$	\$
(a) <b>Revenue from providing goods or services</b>		
Quota Income	23,634	24,145
Total	<u>23,634</u>	<u>24,145</u>
(b) <b>Interest, dividends and other investment revenue</b>		
Dividend Received	22,364	17,337
Interest Received	3,621	6,248
Total	<u>25,986</u>	<u>23,585</u>
<b>Total Operating Revenue</b>	<u>49,620</u>	<u>47,730</u>

# Muaūpoko Trading Company Limited

## Notes to the Performance Report

For the Year Ended 31st March 2017

### 4. ANALYSIS OF EXPENSES

	2017	2016
	\$	\$
<b>(a) Costs related to providing goods or services</b>		
Purchases - Fisheries Quota	5,376	4,772
Total	<u>5,376</u>	<u>4,772</u>
<b>(b) Other expenses</b>		
Accountancy Fees	-	6,347
Accountancy Fees	7,541	3,128
Audit Fees	-	3,000
Audit Fees	3,000	3,209
Bank Charges	169	119
Cleaning & Rubbish	400	-
Director's Fees and Expenses	600	1,800
Insurance	1,862	1,862
Legal Fees	-	37,205
Rates	1,165	1,154
Repairs & Maintenance	17,251	766
Subscriptions	-	89
Furniture & Fittings	212	256
Total	<u>32,201</u>	<u>58,934</u>
<b>Total Operating Expenses</b>	<u>37,577</u>	<u>63,706</u>

### 5. ANALYSIS OF ASSETS AND LIABILITIES

	2017	2016
	\$	\$
<b>(a) Bank accounts and cash</b>		
Term Deposit 1	113,591	110,186
Westpac Encore Account	72,281	53,150
Westpac - Savings Account	198	197
<b>Total bank accounts and cash</b>	<u>186,070</u>	<u>163,533</u>
<b>Net bank accounts and cash for the purpose of the Statement of Cash Flows</b>	<u>186,070</u>	<u>163,533</u>

# Muaūpoko Trading Company Limited

## Notes to the Performance Report

For the Year Ended 31st March 2017

### (b) Debtors and Prepayments

Accrued Interest	846	784
GST Receivable	-	3,623
Taxation Receivable	6,948	3,034
Total	<u>7,794</u>	<u>7,441</u>

### (c) Investments

Fisheries Quota Share Value	335,241	335,241
AFL Income Shares Value (560 shares)	905,244	905,244
Muaūpoko inter entity	1,240,000	1,240,000
Total	<u>2,480,485</u>	<u>2,480,485</u>

### (d) Trade and other payables

Accounts Payable	22,240	13,762
GST Payable	2,158	-
Total	<u>24,398</u>	<u>13,762</u>

## 6. PROPERTY, PLANT & EQUIPMENT

	2017	2016
	\$	\$
<b>(a) Land</b>		
Opening Carrying Amount	<u>170,000</u>	<u>170,000</u>
Closing Carrying Amount	<u>170,000</u>	<u>170,000</u>
<b>(b) Buildings</b>		
Opening Carrying Amount	<u>185,000</u>	<u>185,000</u>
Closing Carrying Amount	<u>185,000</u>	<u>185,000</u>
<b>(c) Furniture &amp; Fittings</b>		
Opening Carrying Amount	56,576	56,832
Less: Current Year Depreciation and Impairment	(212)	(256)
Closing Carrying Amount	<u>56,364</u>	<u>56,576</u>
<b>Total Property, Plant &amp; Equipment</b>	<u>\$411,365</u>	<u>\$411,577</u>

## 7. ACCUMULATED FUNDS

	2017	2016
	\$	\$
<b>(a) Accumulated Surpluses or Deficits</b>		
Opening Balance	1,809,174	340,354
Change on Transition	-	1,504,770
Adjusted Opening Balance	<u>1,809,174</u>	<u>1,845,124</u>

# Muaūpoko Trading Company Limited

## Notes to the Performance Report

For the Year Ended 31st March 2017

Surplus/(Deficit)	12,042	(15,976)
Dividend paid to owners	-	(19,974)
Closing Balance	<u>1,821,216</u>	<u>1,809,174</u>
<b>(b) Funds Settled</b>		
Opening Balance	1,240,100	1,240,100
<b>Total Accumulated Funds</b>	<u><u>3,061,316</u></u>	<u><u>3,049,274</u></u>

### 8. CONTINGENT LIABILITIES

#### (a) Contingent Liabilities

At balance date there are no known contingent liabilities (2016:\$0). Muaūpoko Trading Company Limited has not granted any securities in respect of liabilities payable by any other party whatsoever.

### 9. RELATED PARTIES

A related party relationship exists between Muaūpoko Tribal Authority Incorporated as the parent entity

and its subsidiary company Muaūpoko Trading Company. The transaction activity generally takes the form of a dividend between the two entities. Setting the dividend policy for which is the responsibility of the Directors of Muaūpoko Trading Company.

Mark Moses (an MTC Director) provided services to the MTA Board over 2015/16 to support the MTA Treaty process.

### 10. SECURITIES AND GUARANTEES

There is no overdraft as at balance date nor was there any facility advanced.

A Registered First Mortgage is held over the property at 306 Oxford Street. There was no mortgage debt or lending against that security during/over the reporting period.

### 11. EVENTS AFTER THE BALANCE DATE

There were no events that have occurred after the reporting date that would have a material impact on the performance report (2016:nil)





Muaupoko Trading Company Limited  
 Traded Fishstocks  
 For the period 1 April 2015 to 31 March 2016

Species	Fishstock		Kg	GST inclusive	Successful Company
Black Cardinal Fish	CDLI		504	<b>\$28.98</b>	Finestkind Ltd
Black Cardinal Fish	CDL4		19	\$1.09	Finestkind Ltd
Ghost Shark, Dark	<b>GSH8</b>		14	\$2.42	Finestkind Ltd
Probeagle Shark	<b>POSI</b>		62	\$3.57	Finestkind Ltd
Barracouta	<b>BAR4</b>		146	\$25.19	Independent Fisheries Ltd
Frost Fish	<b>FRO8</b>		<b>273</b>	<b>\$42.38</b>	Independent Fisheries Ltd
Mako Shark	<b>MAKI</b>		112	\$10.30	Independent Fisheries Ltd
Spiney Dogfish	<b>SPD4</b>		<b>213</b>	\$7.35	Independent Fisheries Ltd
Frost Fish	FR04		13	\$1.79	Maruha Corp
Silver Warehou	<b>SWA4</b>		<b>833</b>	\$766.36	Northland Deepwater Ltd
Southern Bluefin Tuna	<b>STNI</b>		544	\$2,252.16	Petromont Export Ltd
Sword Fish	<b>SWOI</b>		495	\$321.63	Petromont Export Ltd
Blue Nose	<b>BNS3</b>		20	\$57.50	Sanford Ltd
Blue Nose	<b>BNS7</b>		13	\$37.38	Sanford Ltd
Ribaldo	RIB7		138	\$75.38	Sanford Ltd
Alfonsino	<b>BYX7</b>		11	\$6.33	Sealord Ltd
Jack Mackerel	JMA7		6786	\$1,326.66	Sealord Ltd
Orange Roughy	ORHI		294	<b>\$270.48</b>	Sealord Ltd
Ribaldo	<b>RIB4</b>		168	\$23.18	Sealord Ltd
Ghost Shark, Dark	GSH7		471	\$43.33	Silverspray Fishing Ltd
Ghost Shark, Dark	GSH9		9	\$1.04	Silverspray Fishing Ltd
Sea Perch	SPE8		6	\$1.38	Silverspray Fishing Ltd
Sea Perch	SPE9		3	\$0.69	Silverspray Fishing Ltd
Smooth Skate	<b>SSKI</b>		16	\$2.58	Silverspray Fishing Ltd
Silver Warehou	SWAI		606	\$243.92	Silverspray Fishing Ltd
Blue Nose	<b>BNS8</b>		5	\$4.61	Solander Maritime
Black Cardinal Fish	COLS		9	\$0.57	Solander Maritime
Black Cardinal Fish	CDL7		16	\$0.20	Solander Maritime
Frost Fish	FROS		57	\$2.69	Solander Maritime
Ghost Shark, Dark	GSHS		46	\$4.76	Solander Maritime
Hake	HAKI		762	\$9.64	Solander Maritime

Appendix 7-  
MIO Quota

Hake	HAK7	1616	\$9.29	Solander Maritime	
Lookdown Dory	LDO3	201	\$6.53	Solander Maritime	
Ribaldo	RBMI	549	\$13.26	Solander Maritime	
Ribaldo	RIBS	22	\$1.80	Solander Maritime	
Ribaldo	RIB6	129	\$10.53	Solander Maritime	
Sea Perch	SPES	15	\$1.22	Solander Maritime	
Squid(Jig)	SQUIT	9381	\$97.09	Solander Maritime	
Smooth Skate	SSK3	193	\$26.86	Solander Maritime	
Oreo	OEO3A	703	\$21,270.87	Talley's	
Oreo	OEO4	457		Talley's	
Alfonsino	BYX3	166		Talley's	
Black Cardinal Fish	CDL2	185		Talley's	
Frost Fish	FRO9	58		Talley's	
Hoki	HOKI	31137		Talley's	
Lookdown Dory	LDOI	71		Talley's	
Ling	LINS	735		Talley's	
ling	LIN7	476		Talley's	
Orange Roughy	ORH2A	102		Talley's	
Orange Roughy	ORH2B	12		Talley's	
Orange Roughy	ORH3A	37		Talley's	
Orange Roughy	ORH3B	654		Talley's	
Orange Roughy	ORH7A	336		Talley's	
Sea Perch	SPE7	30		Talley's	
Smooth Skate	SSK7	89		Talley's	
Silver Warehou	SWA3	633		Talley's	
White Wharehou	WWA7	53		Talley's	
Scampi	SCII, 2, 3, 4A, 5, 6A, &7	503		\$1,347.25	Petromont Export Ltd & Barine Developments Ltd
Southern Blue Whiting	SBW6B				
Blue Shark	BWSI			Not traded	
Black Cardinal Fish	CDL3			Not traded	
Black Cardinal Fish	CDL9			Not traded	
Frost Fish	FROI			Not traded	
Frost Fish	FRO2			Not traded	
Southern Blue Whiting	SBW6B			Not traded	

**Muaupoko Trading Company Limited**  
**Traded Fishstocks**  
**For the period 1 April 2016 to 31 March 2017**

<b>Species</b>	<b>Fishstock</b>	<b>Kg</b>	<b>GST Inclusive</b>	<b>Successful Company</b>
Alfonsino	BYX7	11	\$3.16	Finestkind
Alfonsino	BYX3	166	\$209.99	Sanford Ltd
Barracouta	BAR4	146	\$11.75	Sealord Ltd
Black Cardinal Fish	CDL2	185	\$34.04	Sealord Ltd
Black Cardinal Fish	CDL5	9	\$0.67	Solander
Blue Nose	BNS3	16	\$41.40	Sanford Ltd
Blue Nose	BNS7	11	\$28.46	Sanford Ltd
Blue Nose	BNS8	4	\$5.52	Solander
Blue Shark	BWS1	1041	\$0.60	Solander
Frost Fish	FRO8	273	\$36.10	Sanford Ltd
Frost Fish	FRO9	58	\$7.67	Sanford Ltd
Frost Fish	FRO4	13	\$0.90	Sealord Ltd
Frost Fish	FRO5	57	\$1.64	Solander
Ghost Shark, Dark	GSH7	471	\$32.50	Silverspray
Ghost Shark, Dark	GSH8	14	\$1.61	Silverspray
Ghost Shark, Dark	GSH9	9	\$1.04	Silverspray
Ghost Shark, Dark	GSH5	46	\$1.59	Solander
Ghost Shark, Dark	GSH6	53	\$1.83	Solander
Hake	HAK7	1616	\$0.93	Sealord Ltd
Hake	HAK1	762	\$21.91	Solander
Hoki	HOK1	31137	\$10,742.27	Sealord Ltd
Jack Mackerel	JMA7	6786	\$1,326.66	Silverspray
Ling	LIN5	735	\$1,818.13	Northland Deepwater
Ling	LIN7	476	\$1,642.20	Solander
Lookdown Dory	LDO1	71	\$24.50	Solander
Lookdown Dory	LDO3	201	\$9.25	Solander
Mako Shark	MAK1	112	\$0.06	Solander
Monk	MOO1	295	\$0.17	Solander
Orange Roughy	ORH1	294	\$287.39	Sanford Ltd
Orange Roughy	ORH3B	654	\$1,880.25	Sanford Ltd
Orange Roughy	ORH7A	336	\$966.00	Sanford Ltd
Orange Roughy	OEO3A	703	\$323.38	Sealord Ltd
Orange Roughy	OEO4	457	\$262.78	Sealord Ltd
Orange Roughy	ORH2A	102	\$293.25	Sealord Ltd
Orange Roughy	ORH2B	12	\$34.50	Sealord Ltd
Orange Roughy	ORH3A	37	\$106.38	Sealord Ltd
Probeagle Shark	POS1	62	\$2.85	Solander
Ribaldo	RIB4	168	\$11.59	Finestkind
Ribaldo	RIB9	9	\$1.04	Finestkind
Ribaldo	RIB7	138	\$28.57	Sanford Ltd
Ribaldo	RBM1	549	\$12.63	Solander
Ribaldo	RIB5	22	\$1.77	Solander
Ribaldo	RIB6	129	\$10.38	Solander
Sea Perch	SPE7	30	\$17.25	Silverspray
Sea Perch	SPE8	6	\$1.04	Silverspray

**Muaupoko Trading Company Limited**  
**Traded Fishstocks**  
**For the period 1 April 2016 to 31 March 2017**

Sea Perch	SPE9	2	\$0.92	Silverspray
Sea Perch	SPE5	15	\$1.21	Solander
Sea Perch	SPE6	5	\$0.40	Solander
Silver Warehou	SWA1	606	\$139.38	Northland Deepwater
Silver Warehou	SWA3	633	\$545.96	Sealord Ltd
Silver Warehou	SWA4	833	\$670.57	Sealord Ltd
Smooth Skate	SSK1	16	\$1.84	Finestkind
Smooth Skate	SSK7	89	\$10.24	Finestkind
Smooth Skate	SSK3	193	\$17.76	Solander
Southern Blue Whiting	SBW6B	1646	\$132.50	Maruha
Southern Bluefin Tuna	STN1	544	\$2,258.42	Petromont
Southern Fin Tuna	SCI1	50	\$460.58	Petromont
Southern Fin Tuna	SCI2	64	\$589.54	Petromont
Southern Fin Tuna	SCI3	143	\$1,070.57	Petromont
Southern Fin Tuna	SCI4A	34	\$254.54	Petromont
Southern Fin Tuna	SCI5	17	\$0.20	Petromont
Southern Fin Tuna	SCI6A	171	\$540.79	Petromont
Southern Fin Tuna	SCI6B	28	\$0.32	Petromont
Southern Fin Tuna	SCI7	32	\$37.17	Petromont
Southern Fin Tuna	SCI8	2	\$0.02	Petromont
Southern Fin Tuna	SCI9	15	\$0.17	Petromont
Squid	SQU1T	9381	\$129.46	Solander
Squid	SQU6T	9061	\$156.30	Solander
Sword Fish	SWO1	495	\$399.04	Petromont
Tor	TOR1	65	\$0.07	Solander
White Wharehou	WWA7	53	\$30.48	Silverspray
	<b>TOTAL</b>		<b>\$27,696.00</b>	

*Additional sales 12 December 2016 (sale of leftover 1 October stocks)*

**Sold to Finestkind Ltd for a package price \$68.02 plus GST = \$78.22**

<b>Fishstock</b>	<b>kg</b>
BCO4	2
BYX8	4
FRO2	51
GSH4	167
RBY4	3
RIB1	56
RIB2	81
RIB3	182
SCH4	14
SPD4	213
TAR4	3
TRU4	8

## MIO Quota 2016

#	Species	Stock Code	MTC Shares	2014 Transfer (Kg)
1	Anchovy	ANC4		1
1	Barracouta	BAR4		146
1	Blue Cod	BCO4		2
1	Big Eyed Tuna	BIGI		400
1	Blue Nose	BNS3		20
		BNS7		13
		BNS8		
1	Butter Fish	BUT6		
1	Blue Shark	BWSI		1041
1	Alfonsino	BYX3		166
		BYX7		11
		BYX8		4
1	Black Cardinal Fish	CDL1		504
		CDL2		185
		CDL3		82
		CDL4		19
		CDL5		9
		CDL6		1
		CDL7		16
		CDL9		2
1	Deepwater Red Crab	CHC1		
		CHC2		
		CHC3		
		CHC4		
		CHC5		
		CHC6		
		CHC7		
		CHC8		
		CHC9		
1	Frost Fish	FRO1		63
		FRO2		46
		FRO3		74
		FRO4		13
		FROS		57
		FRO6		6
		FRO7		1101
		FROS		273
		FRO9		58
1	Garfish {Piper}	GAR4		
1	Giant Spider Crab	GSA6A		
		GSA6B		
1	Ghost Shark, Dark	GSH4		152
		GSHS		46

		GSH6		53
		GSH7		471
		GSH8		14
		GSH9		9
1	Ghost Shark, Pale	GSP1		483
		GSP5		191
		GSP7		74
1	Hake	HAK1		762
		HAK4		320
		HAK7		1616
1	Hoki	HOK1		33213
1	Horse Mussel	HOR6		
1	Hapuku and Bass	HPB4		24
1	Jack Mackerel	JMA3		7482
		JMA7		6786
1	King Crab			
1	Kingfish	KIN4		
1	Knobbed Whelk	KWH6		1
1	Lookdown Dory	LDO1		71
		LDO3		201
1	Leather Jacket	LEA4		1
1	Ling	LIN4		840
		LIN5		735
		LIN6		2380
		LIN7		476
1	Mako Shark	MAK1		112
1	Blue Moki	MOK4		5
1	Moon Fish	MOO1		295
1	Oreo	OEO1		519
		OEO3A		703
		OEO4		1067
		OEO6		1678
1	Orange Roughy	ORH1		294
		ORH2A		102
		ORH2B		12
		ORH3A		37
		ORH3B		654
		ORH7A		336
1	Paddle Crab	PAD6		
1	Deep Water Tuatua	PDO4		
1	Pilchard	PIL4		1
1	Probeagle Shark	POS1		62
1	Prawn Killer	PRK1		10
		PRK2		1

		PRK6A		1
		PRK6B		1
1	Pantagonian Tooth Fish	PTOI		21
1	Rays Beam	RBMI		549
1	Ruby Fish	RBY4		3
		RBY6		
1	Ribaldo	RIB1		51
		RIB2		74
		RIB3		165
		RIB4		168
		RIBS		22
		RIB6		129
		RIB7		138
		RIB9		9
1	Southern Blue Whiting			
1	Sea Cucumber			
1	School Shark	SCH4		13
1	Scampi	SCII		50
		SCI2		56
		SCI3		143
		SCI4A		34
		SCIS		17
		SCI6A		171
		SCI6B		28
		SCI7		32
		SCI8		2
		SCI9		15
1	Spiney Dogfish	SPD4		213
1	Sea Perch	SPE4		420
		SPES		15
		SPE6		5
		SPE7		30
		SPE8		6
		SPE9		3
1	Sprat	SPR4		1
1	Squid(Jig)	SQUIT		9381
		SQU6T		9061
1	Smooth Skate	SSKI		16
		SSK3		193
		SSK7		89
		SSK8		1
1	Stargazer	STA4		378
1	Southern Bluefin Tuna	STNI		544
1	Silver Warehou	SWAI		606

		SWA3		633
		SWA4		833
1	Sword Fish	SWO1		495
1	Tarakihi	TAR4		3
1	Pacific Bluefin Tuna	TOR1		65
1	Trumpter	TRU4		7
1	White Wharehou	WWA1		2
		WWA2		31
		WWA3		245
		WWA4		123
		WWA5B		1167
		WWA7		53
1	Yelloweyed mullet	YEM4		
		YEM6		
1	Yellowfin	YFN1		147
<b>59</b>	<b>Total</b>			



**Annual ACE Allocation**  
**MIO QUOTA**



Muaupoko Trading Company Limited  
 PO Box 1080  
 Levin 5540

**2017**

Fishing Year: **2017**  
 Type of ACE: **Regular ACE**

ACE has been allocated to you successfully based on the number of quota shares you owned as at 1 October 2017. This allocation is pursuant to section 67 of the Fisheries Act 1996. Please make sure you retain this information for your records.

No.	Stock	Quota Shares	TACC	Allocation
1.	ANC4	11,196	10,000	1
2.	BAR4	4,850	3,019,152	146
3.	BCO4	228	759,339	2
4.	BIG1	55,981	714,000	400
5.	BNS3	11,645	93,000	11
6.	BNS7	20,993	34,000	7
7.	BNS8	15,745	16,000	3
8.	BUT6	55,981	0	0
9.	BWS1	55,981	1,860,000	1,041
10.	BYX3	16,462	1,010,400	166
11.	BYX7	14,082	80,500	11
12.	BYX8	20,993	20,000	4
13.	CDL1	41,986	1,200,000	504
14.	CDL2	41,986	440,000	185
15.	CDL3	41,986	196,000	82
16.	CDL4	29,329	66,000	19
17.	CDL5	41,986	22,000	9
18.	CDL6	55,981	1,000	1
19.	CDL7	41,986	39,000	16
20.	CDL8	41,986	0	0
21.	CDL9	41,986	4,000	2
22.	FRO1	41,986	149,000	63
23.	FRO2	41,986	110,000	46
24.	FRO3	41,986	176,000	74
25.	FRO4	47,688	28,000	13

26. FRO5	41,986	135,000	57
27. FRO6	55,981	11,000	6
28. FRO7	41,986	2,623,000	1,101
29. FRO8	41,986	649,000	273
30. FRO9	41,986	138,000	58
31. GAR4	11,196	2,000	0
32. GSH4	41,200	370,000	152
33. GSH5	41,986	109,000	46
34. GSH6	55,968	95,000	53
35. GSH7	41,986	1,121,000	471
36. GSH8	41,986	34,000	14
37. GSH9	41,986	22,000	9
38. GSP1	41,986	1,150,000	483
39. GSP5	41,986	454,000	191
40. GSP7	41,986	176,000	74
41. HAK1	20,598	3,701,143	762
42. HAK4	17,802	1,800,000	320
43. HAK7	20,993	5,064,000	1,063
44. HOK1	20,758	150,000,000	31,137
45. HPB4	7,340	322,600	24
46. JMA3	41,564	8,780,000	3,649
47. JMA7	20,855	32,536,763	6,786
48. KIN4	5,319	1,000	0
49. KWH6	55,981	2,000	1
50. LDO1	41,986	168,000	71
51. LDO3	32,742	614,000	201
52. LEA4	11,196	7,000	1
53. LIN4	19,998	4,200,000	840
54. LIN5	18,578	3,955,000	735
55. LIN6	27,989	8,505,000	2,381
56. LIN7	15,443	3,080,000	476
57. MAK1	56,192	200,000	112
58. MOK4	20,554	24,545	5
59. MOO1	55,981	527,000	295
60. OEO1	20,765	2,500,000	519
61. OEO3A	20,993	3,350,000	703
62. OEO4	15,243	3,000,000	457
63. OEO6	27,970	6,000,000	1,678
64. ORH1	20,993	1,400,000	294
65. ORH2A	20,993	488,000	102
66. ORH2B	20,815	60,000	12
67. ORH3A	20,993	177,000	37
68. ORH3B	13,075	5,197,000	680

69. ORH7A	20,993	1,600,000	336
70. ORH7B	20,993	1,000	0
71. PAD6	55,981	0	0
72. PIL4	11,196	10,000	1
73. POS1	56,036	110,000	62
74. PRK1	41,986	24,500	10
75. PRK2	41,986	3,500	1
76. PRK3	41,986	1,000	0
77. PRK4A	27,991	1,000	0
78. PRK5	41,986	1,000	0
79. PRK6A	55,981	1,000	1
80. PRK6B	55,981	1,000	1
81. PRK7	41,986	1,000	0
82. PRK8	41,986	1,000	0
83. PRK9	41,986	1,000	0
84. PTO1	41,986	49,500	21
85. RBM1	55,981	980,000	549
86. RBY4	14,372	18,000	3
87. RBY6	55,981	0	0
88. RIB1	41,986	121,000	51
89. RIB2	41,970	176,000	74
90. RIB3	41,986	394,000	165
91. RIB4	47,072	357,000	168
92. RIB5	41,986	52,000	22
93. RIB6	55,970	231,000	129
94. RIB7	41,986	330,000	138
95. RIB8	41,986	1,000	0
96. RIB9	41,986	21,000	9
97. SCH4	5,624	238,500	13
98. SCI1	41,986	120,000	50
99. SCI2	41,986	153,000	64
100. SCI3	41,986	340,000	143
101. SCI4A	27,991	120,000	34
102. SCI5	41,986	40,000	17
103. SCI6A	55,981	306,000	171
104. SCI6B	55,981	50,000	28
105. SCI7	41,986	75,000	32
106. SCI8	41,986	5,000	2
107. SCI9	41,986	35,000	15
108. SPD4	13,113	1,626,000	213
109. SPE4	46,207	910,000	420
110. SPE5	41,986	36,000	15
111. SPE6	55,783	9,000	5

112. SPE7	37,074	82,000	30
113. SPE8	41,986	15,000	6
114. SPE9	41,986	6,000	2
115. SPR4	11,196	10,000	1
116. SQU1T	20,967	44,740,881	9,381
117. SQU6T	27,991	32,369,400	9,061
118. SSK1	41,986	37,000	16
119. SSK3	33,348	579,000	193
120. SSK7	41,768	213,000	89
121. SSK8	4,022	20,000	1
122. STA4	17,515	2,157,800	378
123. STN1	55,981	971,000	544
124. SWA1	20,204	3,000,000	606
125. SWA3	19,309	3,280,300	633
126. SWA4	20,373	4,089,901	833
127. SWO1	55,981	885,000	495
128. TAR4	1,083	316,200	3
129. TOR1	55,981	116,000	65
130. TRU4	11,798	59,000	7
131. TRU6	55,981	0	0
132. WWA1	41,986	4,000	2
133. WWA2	41,986	73,000	31
134. WWA3	41,986	583,000	245
135. WWA4	37,236	330,000	123
136. WWA5B	44,607	2,617,000	1,167
137. WWA7	41,986	127,000	53
138. WWA8	41,986	1,000	0
139. WWA9	41,986	0	0
140. YEM4	11,196	0	0
141. YEM6	55,981	0	0
142. YFN1	55,981	263,000	147