

Te Tukaiaia

Te Karanga o te Iwi

Kohi-tātea / January 2015

Kia Tūpato!
Ka tangi a Tūkaiaia kei
te moana, Ko Ngātiwai
kei te moana e haere ana;

Ka tangi a Tūkaiaia
Kei tuawhenua, ko Ngātiwai kei
tuawhenua e haere ana

Beware!
When Tūkaiaia calls at sea,
Ngātiwai are at sea;

When Tūkaiaia calls
inland, Ngātiwai are inland

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our e-panui

If you or anyone else you know that
is of Ngātiwai descent, would like to
register to receive this epanui, please
contact us with an email address or
register with us online.

If you have already registered but
we don't have your current postal
or email address let us know by
emailing: ngatiwai@ngatiwai.iwi.nz

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Ngātiwai Taitamariki Scoop Leadership Roles in 2015



Tikipunga High School Head Boy Jemarl Caldwell and Head Girl for 2015 Tiaho Mahanga.

Tikipunga High School Head Boy Jemarl Caldwell and Head Girl for 2015 Tiaho Mahanga both of Ngātiwai descent assert their achievement is due mostly to their whanau and others supporting them through the years. Chosen to lead the school in 2015 they were excited when their appointments were announced.

Both humbly reflect however that "this role is not about wearing a badge and being the head of the school but about working together with everyone".

Jemarl's proud whānau say his life journey has been extremely varied which has given him a broad perspective on life. "Undoubtedly," Jemarl's father Barry says "Jemarl was influenced in his early years by the Leadership Academy of A Company which gave him the discipline and the grounding to persevere with whatever he put his mind to". Jemarl intends to enrol in

the Bachelor of Business Studies at Victoria University in Wellington for 2016.

Onekāinga te maunga
Te Wairahi te awa
Whakapaumahara te marae
Ngāti Rēhua me Te Whānau Whero ngā
hapū
Ngātiwai te iwi
Jemarl Caldwell e tū mai nei

Tiaho is the middle child from a family of 10 who describe her as caring, respectful and always puts people first. Her father Kerehama knows "Tikipunga High School will benefit as she gives 100% commitment to achieving her desired goals and has an ability to stay focused even through distractions. And as a person Tiaho has always been fun loving and outgoing and we love her even when she is just being plain goofy and just being herself. We are extremely proud of her as she is a beaming

example in our whānau, hapū and iwi. We wish her all the very best for this new year and into an exciting future. Ngā mihi aroha ki a ia.”

Tiaho intends to study law at Victoria University and tells of her decision to go to

university “I was inspired by a girl who didn’t do very well at school and then she did law at uni and now she’s a lawyer”.

Manaia te maunga
Pātaua te awa
Paratene Te Manu, Te Whakapaumahara ngā

marae
Ngāti Kororā, Te Whānau Whero ngā hapū
Ngātiwai te iwi
Tiaho Mahanga e tū mai nei.

Describing the context to the Financial and Structural Changes 2013-2014 Annual Reports and Board Accountability

Pataia mai?

Each month in Pātaia Mai we hope to anticipate those issues that are important to you or answer the questions you raise. Mostly, we will feature articles and discussions that relate to concerns that were raised by submitters. In this month’s pānui we hope to shed light on two of the issues raised - Ngātiwai Trust Board - Group Structure – why a new structure, and what are the Board’s accountabilities to it’s owners regarding it’s subsidiary companies or shareholdings?

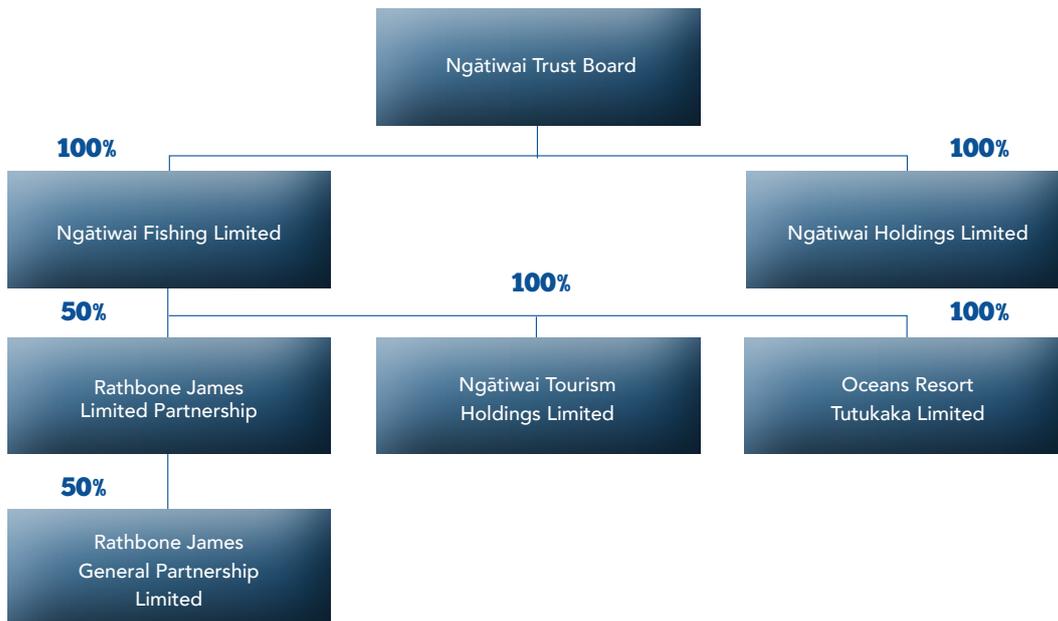
Ngātiwai Trust Board Group Structure

When the Ngātiwai Trust Board Annual Report 2014 came out last year it contained a diagram of the new organisational structure. From our perspective the diagram ticked all the boxes. But we soon realised that some of our beneficiaries found it very confusing. In particular, the rationale for re-structuring wasn’t clear and there was no explanation as to the effects this change might have.

To make sense of the new group structure and it’s effects we detail some of this below however, to really appreciate how it came about it would be useful to look at how Ngātiwai Trust Board was structured previously.

Previous Structure:

Prior to April 2013 all the Board entities other than Ngātiwai Holdings Limited, were held by Ngātiwai Fishing Limited.



This structure;

- Needed more explanation around Ngātiwai Trust Board’s ownership, and
- For accounting purposes required two consolidations:
 - Ngātiwai Fishing Ltd incorporating Ngātiwai Tourism Holdings and Oceans Resort
 - Ngātiwai Trust Board Incorporating Ngātiwai Fishing along with it’s subsidiaries and Ngātiwai Holdings Ltd

- This made it expensive to account for and audit, and
- It was time consuming and duplicated effort

With these things in hand Ngātiwai Trust Board engaged Spire Accountants to review and report back and provide recommendations that would help inform board decision making, streamline accounting and improve the audit process.

Spire Report March 2014

The Spire Report in March 2013 made several recommendations;

- that all Trust Board operational activities flow through a new company, Ngātiwai Management Limited, (Resource Management, Treaty Claims, Administration, Finance, Secretarial).
- that Ngātiwai Tourism Holdings Limited change its name to Ngātiwai Investment Holdings Limited and that

this entity was to hold the Board's assets.

- that Ngātiwai Fishing Limited to transfer its 100% shareholding in Oceans Resort Tutukaka Limited to Ngātiwai Trust Board.
- that Ngātiwai Fishing Limited transfer its 50% interest in Rathbone James Limited Partnership to Ngātiwai Investment Holdings Limited as the asset holding entity.
- that the re-structure take effect from 1st April 2013

Group Re-structure

In 2013 Ngātiwai Trust Board made the decision to re-structure which effectively achieved for the Board the desired outcomes of:

- clearly defined ownership with Ngātiwai Trust Board holding a 100% interest in the five subsidiaries;

- Oceans Resort Tutukaka Limited
- Ngātiwai Fishing Limited
- Ngātiwai Investment Holdings Limited
- Ngātiwai Management Limited
- Ngātiwai Holdings Limited
- Single entity reporting and accounting which reduced compliance time, cost and administration

Note though Bland Bay Campground and the Tuparehuia assets were transferred to Tuparehuia Trustee Limited, to more clearly reflect that these assets were being held by Ngātiwai Trust Board as a Trustee rather than as an owner.

In addition, Ngātiwai entered into joint ventures to purchase interests in;

- The James Street Car Park
- A Private Training Establishment
- The Warehouse Building on Port Rd as a Limited Partnership

These shareholdings are held by the property holding subsidiary Ngātiwai Investment Holdings Limited.

What the Group Re-structure is Not?

For some the re-structure was seen as a way of by-passing the Treaty Claims Process established by the Crown Forestry Rental Trust (CFRT) and pre-empting Ngātiwai Trust Board as the preferred Post Settlement Governance Entity (PSGE). It's not hard to see how this association could be made as the Board re-structure came hard on the heels of a drawn out Mandate process.

While the Board believes the re-structure brings better decision making and efficiencies and therefore increased credibility it has no desire to undermine it's beneficiaries in the Treaty Claims process. A process for establishing the best PSGE option will only be implemented once a Mandate has been achieved.



Key to Chart

- MP Trustees Ltd – Moffat Prisk Trustees Ltd
- WHW Trustees Ltd – Warehouse Whangarei Trustees Ltd
- Blue Boxes represent original Companies pre April 2013
- Grey boxes represent Companies/ Limited Partnerships formed post April 2013

What is a Limited Partnership?

- A Limited Partnership is a unique type of commercial entity. It is different from a company (which has its own legal identity) and a partnership (which is an arrangement between people/companies without a separate legal identity)
- Limited Partnerships can involve people and/or companies
- Limited Partnerships are a form of partnership involving "General Partners" and "Limited Partners"
- General Partners are liable for all the liabilities and debts of the partnership and it is common

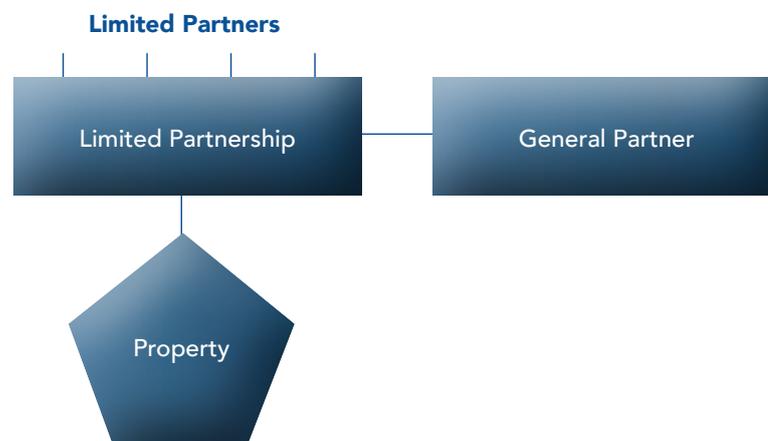
for the General Partner to be a limited liability company in order to contain this risk

- Limited Partners are liable to the extent of their capital contribution to the partnership (and that's us in many cases)

What are the Features of a Limited Partnership?

- The terms of the partnership agreement must be in writing but due to the confidential nature of the document, the parties have the flexibility to also record the commercial terms of the venture.
- Separate legal personality.

- If desired, an indefinite lifespan.
- Advantageous tax treatment for the Limited partners in the sense that they receive their entitlements to profits etc on the basis of their own tax status.
- An individual cannot be both a general partner and a limited partner of Partners in the same limited partnership at the same time (section 8(2) of the Limited Partnerships Act 2008).
- To show that the limited partnership exists, the Limited Partnership must carry on business in the name of the general partner only and must include the words "Limited Partnership" or "LP" at the end of the partnership name.



The main concern expressed was why owners not advised or able to attend AGM's of subsidiary companies and other organisations where Ngātiwai Trust Board has a shareholding. In addition, where decisions are made by these organisations who is accountable for these decisions.

In short attendance at AGM's is confined to shareholders of the companies and organisations and in the majority of cases the Board is the sole shareholder. Where other shareholders are involved for example the Limited Partnerships, they are entitled to attend their AGM, but frequently such AGM's are held by entry in the Minute Book, unless there are important matters to discuss.

Depending on the organisation, some have regular Board meetings such as the Education General Partner because there are ongoing issues to discuss whereas with

the property investments, the business is mainly routine thereby requiring less regular meetings.

From an accountability perspective however the Board is ultimately accountable for all companies and organisations in which it has investments. The organisational structure set out above explains the relationships between the various entities, and on a monthly basis management accounts are prepared for all the organisations and then consolidated to show an overall Ngatiwai Group perspective. This consolidated report together with a commentary from management is presented and scrutinised by the Board each month.

The Annual Report presented at the Ngātiwai Trust Board AGM each year is effectively a summary of the monthly reports and is the Board accounting to you

as an owner for it's stewardship of Board assets and funds. The Board is required by law to have the accounts contained in the Annual Report audited by an independent auditor and auditor reports are indications of confidence to the owners rather than to the Board itself. The Audit Report is also published in the Annual Report each year and if an unqualified audit is received it usually indicates a clear measure of confidence in the Board's accounts.

In conclusion while owners cannot attend all the individual AGM's, they do have the opportunity at the Board's AGM to question Board members on the activities of Ngātiwai Group as a whole and of its individual entities.

Please contact me at any time if you have any questions or wish me to elaborate on any particular matter.

Jim Smillie
Chief Executive
Ngātiwai Trust Board

Manu Oi Chick Relocation Goes Without a Hitch

On Friday 12 December 2014 stormy weather threatened to delay the efforts of a team tasked with transporting Manu Oi (Northern Mutton Bird) chicks to Matakohe Island in the Whangarei Harbour. Despite the weather perseverance paid off with 28 Manu Oi chicks arriving in the rain.

Manu Oi chicks had been collected from Taranga (Hen) Island earlier that morning and transferred to Matakohe as part of a project to establish a natural breeding population on the island.

Manu Oi is the northern name for the grey faced petrel. It is given the name "Oi" because this is the sound the chick make when it is inside its burrow.

Tanya Munro pictured below (Ngātiwai, Te Waiariki, Ngāti Kororā, Ngāti Takapari) has been involved with this project since it began. The goal of the project is to re-introduce Manu Oi to the island to complement the growing biodiversity of flora and fauna.

"The chicks are transferred from Taranga to artificial burrows on Matakohe when they are 4-6 weeks old" Tanya explains "and we try to collect them before they begin to emerge from their burrows because it is during this phase that they imprint on their surroundings and identify it as their home. They also look for a good place to launch themselves from and exercise their wings and then eventually, after another few weeks they will fly away out to sea and may not return again for 5-7 years".



The team tasked with transporting Manu Oi chicks to Matakohe Island in the Whangarei Harbour.

Adult Manu Oi have been known to fly as far as Chile on the west coast of South America "and that is why we put so much effort is put into this imprinting stage" Tanya says "if the chick doesn't imprint here, it will not return to the island as an adult."

Since the beginning of the initial stage of the project from 2004-2008 only a few birds have returned. In 2008 an original transfer bird brought back a wild mate to Matakpohe and successfully laid an egg. The egg didn't survive which is not uncommon for bird breeding for the first time.

Taranga belongs to Ngātiwai and Matakohe to Te Parawhau and the

island is cared for by Friends of Matakohe Limestone Island (FOMLI). A Memorandum of Understanding and a strong working relationship with all the parties involved has been crucial Tanya believes "as mana whenua, mana moana and mana tangata are recognised and supported as a result of this project".

Acknowledgements

Hoori Parata, Te Warahi Hetaraka – Ngātiwai

Pereri Tito –Te Parawhau

Pam and Grant Stevens

Kathy, Bernie, Michelle, Derick, Dwayne, Sandy and many volunteers and supporters, guest and families.



Tanya Munro (Ngātiwai, Te Waiariki, Ngāti Kororā, Ngāti Takapari)



A Manu Oi chick being placed in an artificial burrow on Matakohe.

Broadband Internet Access Makes a Difference



Paula Wetere-Hepi.

Every week for two years Paula Wetere-Hepi used to make the 140km round trip from her home in Ngaiotonga to Whangarei to access online learning for her midwifery course. While on the course in Whangarei she would often have to stay with whānau.

When Ngātiwai Net located an internet mast in Ngaiotonga it allowed her to access broadband internet speeds that were “way faster than dial-up” Paula said. “now I can go online and do my learning programme from home. Even though to

start with it was really expensive to get all the internet gear it eventually paid off”.

The highlight for Paula though was not having to make the long trip into town each week to watch lectures and to finally be able to submit assignments online without stressing out that

the connection would be lost.

Paula (pictured) looks forward to graduating from the programme run by AUT in the near future and has been on the course since 2012. “It has taken a long time to get to this stage but being a qualified midwife means I will fulfill a lifelong dream. I look forward to being a midwife in our community.”

Ngātiwai Trust Board CEO Jim Smillie says “we invested in Ngātiwai Net as a way of supporting our beneficiaries access the internet in their communities. We need

to recognise that there is significant social or community benefits out there that we don’t know about so hearing a story like Paula’s is fantastic”.

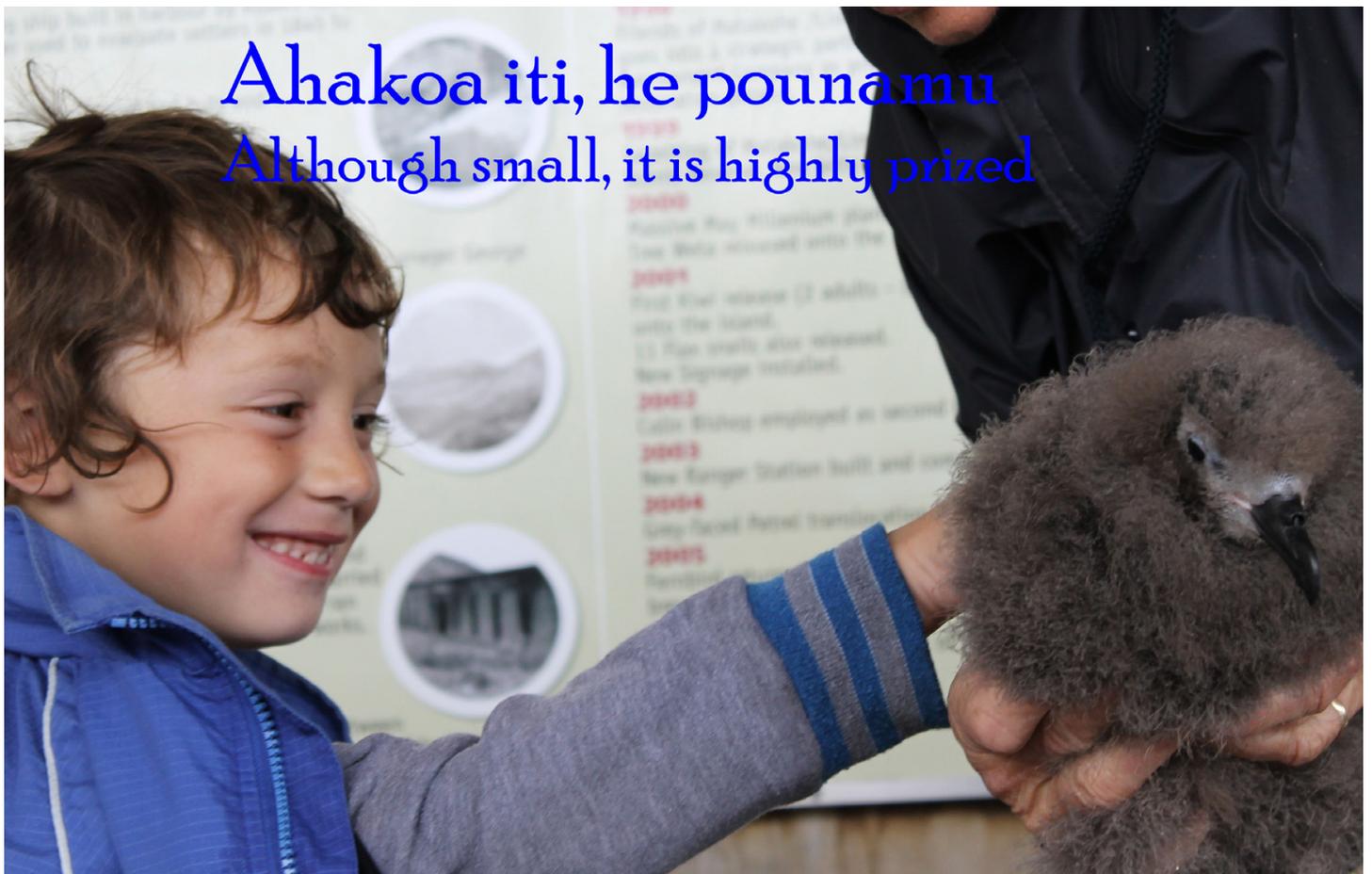
“For the short to medium term we want to increase the number of subscribers to the service so it can better pay it’s way and provide better coverage and services for our communities too”.

A promotional graphic for Ngatiwai Net Broadband. It features a green circular logo with a blue Wi-Fi symbol and the text 'Ngatiwai Net Broadband'. Below the logo, it says 'Get WiFi internet 30x faster than dial-up for as little as \$39.95 per month!*'. At the bottom, it says 'APPLY NOW 0800 891 383 www.ngatiwainet.co.nz'.

Ngatiwai Net Broadband

Get WiFi
internet **30x faster** than
dial-up for as little as
\$39.95 per month!*
*Plus connection fee

APPLY NOW 0800 891 383
www.ngatiwainet.co.nz



Ahakoia iti, he pounamu
Although small, it is highly prized

Camper Numbers Up at Bland Bay Campground Over Christmas and New Year



Bland Bay Campground Manager Wayne Johnstone and camper Danielle Green.

While the start of the holiday season started a bit shakily with some adverse weather showing up for a few days it didn't deter a larger than usual number of campers booking in this year according to Bland Bay Campground Manager Wayne Johnstone. "I've been here for the last two years and camper numbers are up from last year by over 25% which is just a fantastic"

Wayne puts it down to great summer weather and the construction of new facilities that pushed the camp numbers up this year. New facilities for the 2014/15 summer period include a new ablution block with male and female changing rooms, toilets and showers and a laundry

facility. The construction of a retaining wall and levelling of the main grounds added an extra 14 tent sites to the already popular campground.

"Everyone has behaved, which helps make our job easier too" Wayne adds "and you do get the odd hiccup like just after Christmas Day we had a 15 year old break his femur which required the services of the rescue helicopter. I really want to acknowledge our local first aid trust who have provided a valuable service to us especially during the peak period".

Wayne is pictured here talking with camper Danielle Green who has been staying here with her husband and two

children and she said it has been brilliant. She has loved staying here and wished she could stay longer as it is so family friendly.

Wayne believes that the sizeable investment made by Ngātiwai Trust Board into upgrading the campground over the last couple of years has had a positive impact on camper experience, "Last New Years Eve we had just over 300 people in the camp and this season we had around 450. The grounds were absolutely packed and we are still getting healthy numbers in. Now the word is out it can only get better".



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WHY REGISTER?

- Declare yourself as a Ngātiwai tribal member.
- Enable you to access education scholarships and grants distributed by Ngātiwai.
- Entitle you to vote (if you are 18 years and over) in Marae elections.
- Entitle you to be nominated as a candidate to stand as a trustee on the Ngātiwai Trust Board.
- Have the option of receiving our e-panui which keeps you up to date with current news, events and activities that you may want to participate in.

A registration form is available at our office or online at www.ngatiwai.iwi.nz/register. For further enquires contact the office (09) 4300 939 or ngatiwai@ngatiwai.iwi.nz.

www.ngatiwai.iwi.nz



Important Dates



WHAT	WHERE	WHEN
Ngātiwai Special General Meeting - Election of Trustees to Tuparehuia Marae Komiti	Tuparehuia Marae	Saturday 14 February 2015
Ngātiwai Special General Meeting - Trust Deed Review	TBC	Saturday 28 February 2015

DID YOU KNOW...

Ngātiwai is getting smarter

* Source: Statistics New Zealand 2013

Total Ngātiwai with a formal qualification:

2006
66.2%

2013
71.5%



He Tāngata



Manu OI transfer to Matakoho 12 December 2014