



FEDERATION OF
MAORI AUTHORITIES INC.

Me Uru Kahikatea



‘LIFTING THE GAME’

ANNUAL REPORT & ACCOUNTS

2001



FEDERATION OF MAORI AUTHORITIES INC.

Executive Members

- | | |
|---|--------------------------|
| □ Hemi Rua Rapata - Chairperson | Taitokerau |
| □ Paul TPK Morgan - Executive Deputy Chair | Te Tau Ihu |
| □ Peter Charleton - Secretary | Aotea |
| □ Derek Wooster | Tainui |
| □ Tahu Taia | Mataatua |
| □ Joe Malcom | Te Arawa |
| □ Ingrid Collins | Tairawhiti |
| □ Bob Cottrell | Takitimu |
| □ Whatarangi Winiata | Te Upoko o te Ika |
| □ Rakihia Tau | Te Waipounamu |



FEDERATION OF MAORI AUTHORITIES INC.

14th Annual Report & Accounts

For the Year Ended 30 June 2001



‘LIFTING THE GAME’

Secretary

Peter Charleton (Chartered Accountant)

Auditors

Robin Brockie, Staples Rodway

Solicitors

Bell Gully

Bankers

Westpac Trust Banking Corporation

Investment

LTF (Investments) Ltd

Federation of Maori Authorities Inc. Registered Office:
L5, 108 The Terrace, Wellington



FEDERATION OF MAORI AUTHORITIES INC.

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FEDERATION OF
MAORI AUTHORITIES INC.

NOTICE OF
FOURTEENTH ANNUAL GENERAL MEETING

Friday 12 October 2001, 1.00 pm
Tamatekapua, Ohinemutu Marae, Rotorua.
Members will be able to register for the meeting at 12 noon.

A G E N D A

1. Karakia
2. Mihi
3. Apologies
4. Minutes of Thirteenth AGM, 6 October 2000, Te Poho o Rawiri Marae, Gisborne
5. Chairperson's Report
6. Annual Report of the Executive 2000 - 2001
7. Presentation of:
 - Annual Audited Accounts 2000-2001
 - Budget and Work Plan 2001-2002
8. Special Resolution - The following notice is provided pursuant to clause 17 of the rules of the Federation of Maori Authorities Inc.

“That the members approve amendment change to the rules, by addition of Ngati Tuwharetoa as an additional District within the meaning of “District” as provided in clause 2.1 of the rules”
9. Election of Executive Members:
 - Tai Tokerau
 - Aotea
 - Tai Rawhiti
10. Maori Authority Taxation Review-Helena Fagan, Peter Charleton
11. Crown Forest Rental Trust Report -Whata Winiata, Alan Haronga
12. Producer Boards reform -Bill Konui, Roger Buchanan
13. General Business



FEDERATION OF MAORI AUTHORITIES INC.

Year at a Glance

- FoMA made an after tax operating surplus of \$106, 262.00.
- The members' reserves are now in excess of \$500,000.00.
- The Executive approved an investment policy with a target of \$500,000 to be invested under long term goals.
- FoMA BIZ programme successfully delivered across Aotearoa by Marisa Pene and our Facilitation team.
- Progress made in some areas of Government policy advocacy including electricity, tax, land law and producer board reform.
- Reform of Meat NZ and Wool's of NZ progressing albeit slowly, with a reduction of wool levies to 2%.
- Maori Reserve land, Schedule 5 negotiations with Crown progressing towards settlement.
- Industry workshop strategy proving positive in building awareness, knowledge, and ultimately commercial investment decisions.

Higher levels of member networking.



FEDERATION OF
MAORI AUTHORITIES INC.

Executive Report 2001

E nga reo
E nga mana
E nga waka
E nga haapu
E te Iwi, tena koutou, tena koutou, tena koutou katoa.

E nga mate maha kua poto katoa atu puta noa i te motu
Haere, haere, haere koutou.

Mei maumahara tonu kia ratou nga mema kua riro ki te ringa kaha o aitua i roto i te tau kua hipa atu.

Kua noho huihui ratou ki tua o te arai, i roto i te okiokitanga kua whakarite te
Te runga rawa mo te tangata.

No reira haere koutou e nga rangatira, haere, haere, haere.

Haere ki te putahitanga o Rehua, ki te huinga o te kahurangi.

Hoki atu ki to tatou kaihanganga, ki te kainga tuturu mo tatou mo te tangata. Kaati ra.

No reira apiti hono tatai hono
Te hunga wairua ki te hunga wairua
Apiti hono tatai hono
Te hunga ora ki te hunga ora
No reira tenei ra tatou katoa.

Tena koutou nga Rangatira

On behalf of your Executive, it is my privilege to present this Fourteenth Annual Report of the Federation of Maori Authorities Inc. (FoMA) for the period 1 July 2000 to 30 June 2001. The report will comprise an overview of work undertaken in pursuing the interests of the Federation and its members; an update on administration, and a presentation of the annual audited financial accounts for the period. The work plan and budget for the current year are enclosed in the report and require further discussion as we seek ways to improve your organisation's capacity and ability to service members. A copy of the last AGM minutes is appended to the back of the report.

FoMA as a business network of Maori Authority primary resource-based businesses maintains and grows its advocacy and lobbying presence in Wellington. The principal objectives of FoMA itself are to achieve a strong active membership who owns a common philosophy of fostering and promoting Maori economic development within our communities.

We seek to provide professional advice, industry facilitation, consultancy, and lobbyist services and represents the interests of all Maori Authorities at the regional and national policy level. The year has seen a high level of interaction between FoMA and the members through networking opportunities including conferences, workshops, lobbying, BIZ programme and the ongoing producer board reforms.

We have been fortunate to be able to participate with Maori from many sectors including members, Marae, Iwi providers, self employed in small businesses and land trustees throughout the North and South Island whilst delivering the BIZ programme. This has enabled members with expertise including our Chairman Hemi Rapata; Peter Charleton, Tumanako Wereta, Kingi Smiler and other facilitators to work with Maori and of course promote the philosophy of FoMA. The programme has allowed our people access to skilled individuals who have shared their knowledge and expertise. The interaction of this team with the Maori community generally has provided a major opportunity and has added to the mana of the Federation and what it stands for.

FoMA FINANCIAL POSITION

During the year under review 2000 – 2001 the Executive and management has maintained and improved the organisation's financial situation. The FoMA reserves are significantly improved on recent years resulting in a comprehensive investment policy being developed by the Executive and authority delegated to a sub committee for funds investment. You will note in the accounts that 50% of the funds are placed in Lake Taupo Funds Ltd in fixed term deposits and bonds to generate income. This investment has been undertaken after due diligence on the companies systems, reporting and performance. The balance being deposited in a Westpac Trust ready access account.

The financial result for the year is based on revenue from the completion of the BIZ contract, consultancy and professional services to members and external clients. Revenue from other budgeted activities has been achieved with an overall performance well ahead of budget. FoMA's services continue to be charged out on a user pays basis to members whilst endeavoring to maintain a focus on FoMA's core business of advocacy. Additional revenue in recent years has come from an increase in interest income with the build up of reserves and funds held for the delivery of the BIZ workshops.

Total expenditure for the year came in below budget with the final result being a surplus of \$106,262 after depreciation. We are pleased with the result after the previous year's strong performance and in particular as we were budgeting for a loss.

This financial position has encouraged the Executive to consider re-structuring our income reporting for tax assessment purposes as advised at the Gisborne AGM. The Executive sought tax advice in 2000, as it appeared the society might have to face considerable tax payments on our surplus income. It was reported that member fees, services and conference registrations were deductible for tax assessments. Our tax advisers reviewed the society accounts going back a number of years to establish assessable member's income to be deducted. This year's deductible member's income is \$67,865 leaving a taxable surplus of \$38,400. Previous years tax losses have been offset against this sum resulting in no payment to the IRD. The society has tax losses to be carried forward to future years of \$45,690.

FoMA MANAGEMENT

Executive Deputy Chair Paul Morgan's contract was renewed June 2000 for a two year term. Paul Morgan is contracted as a professional consulting resource and for the provision of management services to members and the Executive. All FoMA work is carried out on a consulting out-sourced basis where possible. FoMA pays a retainer to the Executive Deputy Chair and receives 50% of the income generated by Paul Morgan under the contract over an agreed hurdle for services. This continued to give FoMA access to Paul Morgan at an affordable cost to the members during 2000 - 2001.

Whilst the strategy of retaining and contracting in a management may not be appropriate for the long term it does prevent FoMA from being financially at risk in the short term as the society builds its reserves. The contractual arrangements are currently satisfactory but there is a need to continue to build reserves to enable a salaried officer to be employed on a sustainable basis. The workload for the Executive Deputy Chair is increasing dramatically from an administrative, member servicing; public good and Maori good perspective, which means the ability to generate revenue as well, becomes increasingly difficult. The services of analysts are actively being sought to meet the demands of the work whilst management arrangements are under review by the Executive to ensure satisfactory cover is in place in the event of Paul Morgan retiring from his current role next year

ADMINISTRATION

The FoMA office has been staffed at one professional (Paul Morgan), assisted by additional professionals on contract when required for projects. Jacob Haronga has been employed part time during 2001 and with the completion of his university studies he worked full time until he found permanent employment in April 2001. Jacob has provided research, analytical, submission drafting, communication and Executive support. He has been invaluable with our strategy to encourage the members to go online and communicate by e-mail.

We continue to build a large e-mail database and with the number of members and Maori joining the Internet we focus on sharing the work of FoMA and providing information on issues to members. The Internet has allowed FoMA to reach out and receive input from members whether information sought or in the development of submissions.

Office secretarial and administrative support has continued to be provided on a contractual basis by Beverley Morgan. Beverley manages the payment of accounts, office movements, organises conference and the many other tasks required to support the team. The workload in servicing members continues to grow with the FoMA office always busy with members meeting or management hosting the many parties that interface with your organisation.

The secretarial and accounting work continues to be provided by Peter Charleton and his offices whilst Robin Brockie, of Staples Rodway, New Plymouth, conducts our audit. During the year tax advice has been sought and legal assistance by John Stevens has been provided in developing our submissions on Te Ture Whenua.

MEMBERSHIP and SERVICES

We welcomed a number of new members during the year and look forward to networking with them at conference and through future workshops. Members should recognise we are a facilitator or catalyst for change and only their commitment to participate will allow their organisations to grow. It is the Executive's intention to discuss with members at the AGM the issue of widening classes and promoting actively membership whilst ensuring foundation members long-standing commitment is respected.

This year further progress has been made in some industry sectors where our members are working together on issues or have researched or invested collectively. Maori Authorities have a number of strategic opportunities to improve returns from their lands and diversify their businesses but it will require vision, leadership and commitment to improve the lot of our people. The recent week's events are a frightening reminder of the need to diversify investments and risks. All members should be aware that whilst our economy is robust the business environment could change rapidly into recession.

Financial membership is currently over one hundred Maori Authorities, with subscriptions received during the financial year being \$38,990 compared to \$29,654 the previous year. The contribution of membership fees is important to assist in the work of FoMA and to show ones commitment to the philosophy and objectives of the organisation.

We need to remind ourselves FoMA will never survive on membership contributions in the short term and therefore the strategy to build up capital reserves over time is essential to face the difficult issues of the future. The Executive thanks the members who have contributed generously financially, in kind and through sponsorship. For the many individuals who give of their time and energy to the work of the Federation we thank you on behalf of all the members.

We continue to work with many Maori Authorities who are in the network but are not financial members and of course there are many Maori trustees out there who are just not on the information highway and sharing in the wealth of experience available.

Conference: In 2000 AGM & Annual Conference was held in Gisborne. The members and sponsors who attended the Conference found it very enjoyable, positive and useful for the more than 130 delegates who attended from around the country. FoMA is very grateful to Ingrid Collins and Tairawhiti FoMA for hosting the conference. A special mention to all our sponsors who helped make the event so successful last year. Financially, conference was a success with revenue at \$54,025 including sponsorship support. Conference expenses were approximately \$25,1500 giving a gross surplus of \$28,875 before management and administrative costs. The costs of executive management time, administration and in organising the conference come from the surplus.

FoMA Activities 2000 - 2001

The year's activities for FoMA included:

- Improving the financial resources of your organisation;
- Developing recognition in the wider Maori community;
- Delivering and completion of a successful BIZ training programme;
- Developing and advocating policy to government;
- Facilitating industry initiatives;
- Improved communication through the Internet;
- Facilitating higher levels of member participation.

The networking of the members continues to significantly improve through the various industry sectors whether it is meat, wool, kiwifruit, forestry, apples, aquaculture, viticulture, financial market opportunities, exporting initiatives, and political lobbying activity.

There is a growing recognition within the membership that for Maori business to progress we must participate in industry networks, research, strategic initiatives, up-skilling and develop clusters of expertise where there is common interests and targeted goals for mutual benefit. The focus in encouraging member networking is allowing Maori to look wider and access active and passive business opportunities across New Zealand.

The BIZ investment workshop developed and delivered in partnership with Tem Hall of Lake Taupo Funds Ltd has given FoMA the opportunity to discuss with hundreds of Maori strategies to assist in their economic development. The last year for members has seen a business environment, which can hardly get better with high commodity prices, low interest rates and a weak NZ dollar providing for many record end of year results. The investment

workshops we are running under the BIZ programme are valuable for all groups but particularly to claimant groups who may be settling claims and wish to develop investment plans.

BIZ CONTRACT REPORT

Introduction

The 1999-2001 contract with BIZ has expired. This brief covers: what happened, outcomes and benefits, an overview of attendance across the contract and a regional analysis; what worked, what I would do differently; finally future prospects and initiatives.

What happened?

OUTCOMES AND BENEFITS

- Increased FoMA profile
- Developed networks throughout the country
- Facilitated business opportunities within FoMA membership in particular the Industry Seminars
- New membership and excellent future prospects

If awakening the sleeping giant is the objective; there are definitely moves afoot as a result of the work undertaken via the contract to accomplish that. General feedback has been that participants are impressed with the quality of product and professional delivery. The handbooks have been a useful reference and resource.

Our follow-up assessment has shown that those in decision-making governance roles have benefited most from FoMA workshops. Many are using the skills and knowledge acquired on a daily basis. For others it has facilitated their participation in other training programmes, which is equally beneficial.

Although "bottom-line" impact is a key indicator of the success of these workshops, it is too premature to assess this aspect. The follow-up assessment thus focussed on whether participants have gained value from their attendance in the application of their new skills to their role. Secondly, were there any improvements that could be made and what other areas do they need training in.

The majority was highly appreciative of the calibre of facilitation, and the service provided them. Especially the ability to convey knowledge, in a kaupapa Maori style, that is often hard to teach.

Remorse at the level of attendance was the most common response when asked whether there was any improvement to be made. Some are grappling with having to educate their whanau and other members of boards and committees who did not attend, and would appreciate repetition of the courses not only for that reason, but to enhance their own learning.

OVERVIEW OF ATTENDANCE

Other than monitoring the nature of the participant, attendance levels is our other key indicator.

Timing affected attendance. Tangihanga often would have devastating effect - Tuai, Kaikohe clearly demonstrate this. Although there was demand for the training we generally had committed our resources and had very little flexibility to accommodate date changes. This will always be an issue when delivering to Maori audiences.

Communication is also vital. Low attendance can often be attributed to a breakdown in communication at some point.

BIZ PROGRAMME DELIVERY: ATTENDANCE SUMMARY

Period	# of Courses				# of Places		%
	BLS	BSP	BIW	BIS	Actual	Contract	
1 June 1999 -31 March 2000	12	13	0	0	587	740	79%
April 2000	7	0	0	0	229	280	82%
May 2000	3.5	4	0	0	179	220	82%
October 2000	0	0	1	0	40	40	100%
November 2000	0	0	1	1	73	80	91%
December 2000	0*	0	1	0	33	40	82.5%
February 2001	1	2	0	1	95	100	95%
March 2001	1	4	0	1.5	223	180	123%
April 2001	0	2	1	0	77	80	96%
May 2001	2	1	4.5	1	265	320	82%
June 2001	2	4	3	4	415	440	94%
Financial Year Subtotal	7	16	15.5	9.5	1497	1560	96%
TOTAL	31	34	16.5	10.5	2775	3020	92%

	<i>BLS</i>	<i>BSP</i>	<i>BIW</i>	<i>BIS</i>
Contract	30	37	10 15	18 13
1999/ 2000	24	22	1	1
2000/ 2001	7	16	15.5	10
Actual	31	38	16.5	11

REGION BY REGION ANALYSIS

Ngai Tahu

After enlisting strong support from NTDC, delivery to the Papa Tipu Runaka in the Ngai Tahu rohe held much promise. However, due mainly to communication breakdowns, small population size, failure to make it explicit that we were catering for all Maori, and the Papa Tipu Runaka having been spoilt for choice with intensive training undertaken the previous year by NTDC, this never eventuated. We halved our delivery in this area after several cancellations due to lack of attendance.

Te Tau Ihu o te Waka

Generally successful workshops were held throughout Te Tau Ihu with several well-attended Industry Seminars covering viticulture, and aquaculture. Although one cancellation was made early on in Blenheim, due to lack of registration.

Te Upoko o te Ika

Other than an under-subscription in Otaki where the community is well catered for by Te Wananga o Raukawa, we have had excellent attendance. Especially in Palmerston North where Sam Bishara ensured the karanga was heard.

We have delivered one workshop in Wellington but there has been greater demand in the past few months for workshops to cater for urban-based trustees of entities based elsewhere.

Aotea - Wanganui

Strong demand was also experienced in Whanganui, although it depended on the contact person we liaised with.

Aotea - Taranaki

'You can lead a horse to water but you can't make it drink'.

We had strong attendance from Patea, Waitara and Bellblock communities, and a successful workshop was also held in Oakura. However, we made several postponements and cancellations over the course of the contract, transferring many of the workshops allocated for Taranaki elsewhere.

There is the demand in Taranaki but it is important to have contact people with good networks and an appreciation of the politics of Treaty settlement and where the hapu and iwi are in that process. For many their mandating processes are unresolved so they do not have a clear picture of who are in the governance roles

Tuwharetoa - Te Arawa

Several very successful Industry Seminars were held in both Taupo and Rotorua for FoMA members, beginning with FoMA BIZ support for the Maori Exporters Strategic Hui.

Very disappointing turnout in Taupo to other workshops, and it is unclear whether this was a communication issue or whether the workshops did not cater to the potential participants. Nevertheless, demand for further training is also in Taihape and Taumarunui

Mataatua

Our workshops were generally well received throughout the Mataatua rohe, even more so in the last financial year. Tuhoes were overlooked in our initial undertakings with BIZ, but as long as the timing is appropriate the Tuai and Te Teko Investment workshops demonstrate there is the demand.

Takitimu

The Business Leadership Skills workshop conducted as part of the induction for the newly elected Taiwhenua o Ngati Kahungunu and NKII this year was a good example of what is possible with this training. Other than a cancellation in the Wairarapa early on in the piece

Tairawhiti

Solid attendance was experienced generally in the Tairawhiti with exception to Muriwai. Requests have been made from Ruatoria to run further workshops there.

Taitokerau

There is also keen demand in Te Hiku o te Ika as mentioned previously. There are possibilities of conducting wananga as per the Taiwhenua workshop with many of the iwi authorities in the area.

There has also been growing demand in Tamaki Makaurau after a Taitokerau radio interview was broadcasted there. We conducted one workshop in Waitakere.

What works?

Good communication is essential as mentioned previously

Good support on the ground

The best workshops have been where we have had local ownership. Where we have had people who recognise the value of the training, were willing to let people know and to encourage their attendance.

Efficient systems on an operational level

In hindsight, marketing and increasing awareness of what is available have been a significant part of my role. Inviting the attendance of CEG, CFRT, MBFS, IRD MCOs and others in Maori community liaison and facilitation roles would have encouraged greater participation from the outset. Carried out also with an initial *kanohi ki te kanohi* product promotion period best undertaken by FoMA members in their regions.

Attendance by those in governance roles of the significant asset and resource holding bodies in the region eg. Trust Boards etc. This is the audience that has reaped the most benefit from our training. It is a difficult call but this is an area where a more stringent registration process could have been implemented.

Future Initiatives

2001 BIZ TENDER ROUND

Our position, after having our proposal to continue providing our programme outside the Regional Lead Provider/Service provider structure rejected by BIZ, is as the BIZ negotiating team's 'preferred provider' of Maori Trustee training. BIZ have said that where gaps exist in Lead Provider proposals they will recommend they contract us to provide services.

Of a possible 19 regions, we had seven approaches for information and costing from 'Lead Providers' in Northland, North Shore, Auckland Central, Manawatu-Wanganui, Wellington, Nelson and Marlborough. To date there has been one response, from Wellington. There are concerns about the transparency of the process with regard to training for Maori, but more importantly the quality of trustee training Maori are to receive under BIZ forthwith.

Regardless, there is increasing demand for our programme such that other funding avenues need to be explored. At present it is on a user pays basis.

Develop synergies further with other ITO and government capacity building programmes eg. CEG, TPK etc. For instance, in the Taitokerau, the CFRT 'Whakapumau te Mauri' hui has proven to be a good 'ice breaker' hui to attend prior to FoMA workshops. If only for the fact that it allows attendees to see that the business development process is relevant to them. Those hui facilitated a strong demand for our work, and from feedback received they also allowed the attendees a deeper understanding of material covered in FoMA workshops.

We have begun a dialogue with other ITO [TOKM, SEATO, CFRT, TEAC] in the past year in an effort to create leverage and to avoid duplication. However this has been on the back burner for the past six months. Given our current situation with funding for programme delivery, it would be useful to begin again in earnest.

POLICY AND ADVOCACY

The core area of FoMA work policy development and advocacy has increasingly become a greater workload for the national office. With the change in government during the year the Labour Alliance government, numerous reviews started and many discussion documents circulated for consultation purposes, has implemented significant policy. With the resources available to FoMA we have focussed on preparing submissions, which have an immediate affect or are a potential threat to your long-term land ownership or management.

The wide range of representations and policy initiatives made by FoMA on behalf of all Authorities in 2000-2001 included the following.

Te Ture Whenua Maori Bill

The Executive and many of the members have provided submissions and working papers to the select committee. The general view is that the Bill is of a technical nature and is not going to meet the needs of Maori landowners into the future. Following debate at last years AGM it is disappointing to advise that both through the Maori Purposes bill and the above amendment technical issues were addressed but officials views prevailed through to cabinet with none of your substantive issues addressed for the future.

The Law Commission work continues reviewing Maori land ownership and fragmentation. We are not aware when a report may become available for discussion.

Maori Authorities taxation review

The Maori Authority taxation review continued to fall behind schedule during the period. FoMA has had a number of meetings with the IRD and Treasury to discuss issues and encourage more haste in the process as it is costing Maori.

The long awaited discussion document has seen the light of day during August 2001. This has activated the tax committee in to a process of analysis and the preparation of a substantive submission, which will be presented in detail at the AGM. FoMA has facilitated participation in the group by TOKM, CFRT and the Maori Trustee with cost share arrangements being agreed.

It is important for members to understand that this is the first substantive review for 50 years and the evolution of Maori economic development through varied legal entities requires a wide consideration of the issues. The unique nature of Maori Authorities is the foundation of our advocacy.

Kyoto Protocol Agreement:

The Federation has spent considerable time understanding this issue and the potential impact on Maori. Government policy development is progressing quickly with a ratification deadline set for June 2002. The principles of the proposed international agreement are sound but as in all arrangements there is concern with the detail. There will be winners and losers under this treaty. It is important for Maori to understand the implications particularly as our assets are in farming, forestry and fishing. Carbon sinks and emissions policies are being developed by officials and hotly debated by industry.

The forestry industry has been very active in assessing the impacts. Included in the conference material is a forestry report, which forewarns the risks, involved to that industry. We encourage you to understand this policy debate as it has far reaching implications.

Genetic Modification

Following debate at the Gisborne conference regarding the member's views on this subject a submission was written and circulated to members for comment. Jacob Haronga presented

before the commission and was well received. It is interesting to note the Commissioners have supported our thrust, which was the recognition of the potential of GM but only under very rigorous risk management systems. The FoMA view is tempered by the fact we need to wait and assess the markets, customer's reaction to GM product.

Crown Forestry Rental Trust: The Trust continues its work with limited success in the form of land returned to Maori. Whata Waiata shall report to the AGM on progress as our representative on the Trust. Alan Haronga shall report to the AGM on the CFRT general review progress to date.

The Central North Island interests have continued to be very active during the year with bringing the many claimant groups together. There is ongoing concern with the CFRT management, policy and implementation. CFRT Annual Report is expected to be released during early November. The Maori Affairs Select Committee is currently conducting an enquiry into the trusts affairs and we await the outcome.

Forest Stewardship Council [FSC]: The FSC is an international body, which accredits certification organisations in order to guarantee the authenticity of their claims. In all cases forest owners and managers who request the services of a certification organisation will initiate the process of certification voluntarily. The goal of FSC is to promote environmental responsible, socially beneficial, and economically viable management of the world's forests, by establishing a worldwide standard of recognised and respected Principles of Forest Stewardship.

The issues are provoking an intense debate in both the New Zealand and international forest industry. There are direct implications for the conversion of Maori land to forestry use with constraints that may far exceed those imposed by the RMA and the forest accord – it is well for Maori land already converted to forestry.

The Federation is working closely with Lake Taupo Forest Trust on the negotiation of the NZ forest management protocol. John Ruru has been asked to assist FoMA as the protocols are negotiated between environmentalists and the forestry industry. Prior to conference forestry interests will meet to discuss progress with FSC, Maori Forestry Association Inc. and climate change impacts.

Producer Board Reform

There has been considerable work involving FoMA and its members at a regional and national level during the year. The workload has been across dairy, wool, and the apple and pear industries.

The industry reforms for dairy have culminated in FoMA dairy workshops in Rotorua, submissions, oral presentations to select committee and some heavy lobbying. Whilst member and industry support for the reforms has been high a number of specific issues emerged for Maori. PKW incorporation has taken a treaty claim regarding the reform impacts on their unique situation and been granted urgency by the Tribunal. FoMA will assist in providing submissions.

The wool reforms continued during the period and have progressed with FoMA members and wool delegates including Ingrid Collins, Mavis Mullens and Bill Konui spending a huge amount of time on industry initiatives. Unfortunately the wool industry is riven with politics and is wasting our member's time and money. We understand the board is on track to windup over the 12 – 18 months.

The meat reforms are still not clear and need to be communicated more affectively by the board. We sense that because the industry is experiencing financial success they are slow to address the issues that have long been identified. We look forward to there reporting at conference.

The apple growers have had a disastrous season in 2001 due to climate conditions and the market. Growers face an uncertain future with deregulation of the industry with a number of FoMA members moving quickly to form themselves into marketing groups. The apple and pear industry reforms were pushed through in 1999 and have not worked. ENZA has been in a prolonged debate with growers over forex and other industry costs. These have recently been resolved and the industry can move forward.

Electricity Regulations

During the period after seven years of work with FITEC, FOA and Federated Farmers this bill was taken back to the Parliament in its original form by the select committee as they were unable to reach agreement. A number of provisions were deleted in the bill with the final result not meeting land owner needs. The harsh reality of this battle is that no party wishes to protect the land owners property rights in this very commercial environment which the electricity industry operates and profits from your subsidy of there activities.

District Activities:

There was varying levels of district activities occurring around the country. The main focus for Te Wai Pounamu has been Ngai Tahu's aggressive development into strategic industries including wine and tourism. FoMA's continues its ongoing involvement with the SILNA Maori Authorities as they negotiate the settlement of their indigenous forests with Government.

In Te Tau Ihu o Te Waka a Maui, beside the ongoing involvement in the reserved lands issue, a number of the members are continuing to co-operate in the fishing sector by purchasing quota or considering mussel farm investments together. The members are involved in the activities of aquaculture with substantial water space applications in Golden Bay being considered by the Environment Court. Last year we reported the Iwi in Te Tau Ihu were progressing foreshore claims for the ownership of the seabed. This case has significant implications for Maori and has recently been lost in the High Court. Tohu wines owned by three Maori authorities have purchased land for viticulture during the period.

General Treaty claims research work for the region is completed with the casebooks submitted to the tribunal. At the time of writing this report Ngati Rarua Trust were the first Iwi to start the hearings process in August 2000. It is expected the hearings will last for more than two years.

The Te Upoko o te Ika region has participated with the Maori reserved land issue, progressed their claims through Tribunal hearings and made progress on a number of commercial projects including property in Palmerston North and of course the proposed major development on the Wellington Tenth's land at Athletic Park. However this region are not effective at networking within FoMA.

Aotea district members have participated in the Maori reserved land issues, wool group, Biz programme and producer board reform through wool and dairy. PKW has been very active in dairy industry reform, as it is crucial to its survival. With the potential settlement of Taranaki claims the first being Ngati Ruanui emerging a major capital injection of resource will occur in that region during this reporting year. We targeted this region as an important one for the delivery of the BIZ programme with the assistance of Peter Charleton and Robin Brockie.

The Te Arawa region has been busy with various economic conferences, seminars and workshops. Tuwharetoa are very active members and have requested an amendment to the constitution to provide for direct representation on the Executive. FoMA and Lake Taupo Funds Ltd have continued the partnership and delivered the BIZ Investment workshops nation-wide. Manager of the company, Temuera Hall, is delivering the course along with FoMA facilitators. The product developed has tremendous potential to assist Maori in developing investment strategy.

This region has been very active in the forest sector through VIP and individual Trusts further developing or negotiating with the Crown the buy out of their interest in the forests. A small but interesting network is the Te Arawa dairy group, which is assisted by Tanira Kingi from Massey University. Their focus is on self-improvement in productivity. The issue of industry benchmarking and improving performance is essential if Maori landowners wish to progress. FoMA had the opportunity to share with members Ngati Whakaue Incorporations progress under their CEO Richard Vallance.

Takitimu development has been encouraging with Mangakino Inc. and Pouakani Trust under the new leadership of Kingi Smiler. They are consolidating their involvement in the dairy industry and with Aohanga Inc. and Te Awahohonu trust beginning to networking and explore common issues.

The Chadwick Whanau Trust since reporting to the AGM and gaining the support of members financially have been to the privy council to contest their land being taken under the Public Works Act for roading. You're Executive provided a koha and other members assisted, as we understand

Aohanga Inc. has been particularly active through Mavis Mullins in the wool reforms and networking with Atihaunui Inc. Tuwharetoa and other Maori Authorities.

The Iwi interests are of course heavily involved in the seafood sector in this region and are active participants in lobbying for allocation of the assets from TOKM. FoMA has spent significant time running BIZ workshops in the region and has had excellent feedback.

Tairāwhiti district has participated strongly with the BIZ programme, wool group, Te Ture Whenua and tax reviews. Maori Authorities in the district have purchased additional land and are looking for diversification prospects. Like all regions there are difficult strategic decisions for Maori Land administration to make to achieve a sustainable future. It is clear that networks are emerging in the area with small groups working together.

Mataatua region is generally fragmented but has participated significantly with FoMA and the BIZ programme. We have particularly enjoyed working with the people in this region. During the year a number visited Te Tau Ihu for a mussel industry workshop which has helped galvanise opportunities in the region. There appears to be some progress on the treaty claims front in this region, which if resolved would provide a significant economic boost for the Ngātiawa people.

Tainui region has got back to business with the Waikato Tainui moving on and a less public profile being evident. Many Maori Authorities have been active in the region with good farming results and opportunities being explored. The level of networking in this region is poor and needs further encouragement and leadership. We have had an excellent participation in the BIZ programme from the Paeroa, Hauraki districts.

Taitokerau region has seen our Chair, Hemi Rapata, actively delivering the BIZ programmes to the North. The members in the North are online and network but require more focus in identifying how they can work together. A number have participated in aquaculture workshops and are exploring opportunities in the North.

Trade NZ: The strong relationship with Trade NZ continues with many members using the services of the organisation. A number of trade missions have gone overseas to Asia, Europe, USA and the UK with members participating. The assistance in this area has helped members establish markets. The most recent news is that Arama Kukutai, director PKW Inc. has been appointed as Senior Trade Commission USA and has taken up his posting in Los Angeles.

Taipharm: The Company continues to sell manuka oil products as herbal remedies, under the brand Natural Solutions. Taipharm continues to be a substantial employer in the East Cape region and to provide royalty income to the Maori landowners in the district whose properties are harvested for the manuka leaf. The company faces a difficult future in a very competitive market.

PROSPECTS

FoMA members are driving Maori economic development. The previous decade has seen significant progress for Maori business and we anticipate further gains as more of our organisations grow and prosper. There are many Maori land-owning groups however that face difficult decisions and require sound advice and support to join the successful ones

Federation has worked with communities, members and Government during the year and is held in high regard. The contributions of many people over the 16 years of our evolution from the Hui a Tau at Parliament 1984 requires reflecting upon. Members have developed their organisation to reinforce their representations to government, access resources and build leverage through networks. The challenge for the future is to increase the services to the members, but more importantly for members to create strong personal and organisational relationships and actively participate in sector initiatives.

On your behalf, I thank all members of the Executive for their services and loyal support and for acting in the best interests of the Federation's members. Hemi Rapata, Ingrid Collins and Peter Charleton retire by rotation from the Executive; and the Taitokerau, Tairāwhiti and Aotea representation requires resolving. We look forward to the results of those regional nominations and elections being presented to AGM 2001.

No reira, ka mutu tenei ripoata i konei;
Tena koutou, tena tatou katoa.



Paul Te Poa Karoro Morgan
Executive Deputy Chairman



Financial Statements For the year ended 30 June 2001

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**Statement of Financial Position
For the year ended 30 June 2001**

		2001	2000
		\$	\$
Current Assets			
Bank accounts	4	-	111,761
Accounts receivable		78,882	184,426
GST refund due		-	910
Taxation refund		-	5,276
		<u>78,882</u>	<u>302,373</u>
Non Current Assets			
Fixed Assets	2	6,052	11,637
Investments	3	641,034	297,697
		<u>647,086</u>	<u>309,334</u>
Total Assets		<u>\$725,968</u>	<u>\$611,707</u>
Current Liabilities			
Bank overdraft		41,927	-
Accounts payable		39,357	13,322
GST Payable		3,237	-
Ministry of Commerce Deferred Income		-	63,203
		<u>84,521</u>	<u>76,525</u>
Equity	5	641,447	535,182
Total Funds Employed		<u>\$725,968</u>	<u>\$611,707</u>

The accompanying notes form part of these financial statements.

**Statement of Financial Performance and Statement of Movements in Equity
For the year ended 30 June 2001**

	Notes	2001	2000
		\$	\$
Statement of Financial Performance			
Conference net surplus/(deficit)	6	28,875	34,197
Other income	8	483,558	474,824
Total Income		<u>512,433</u>	<u>509,021</u>
Expenses	7	406,168	407,647
Net surplus/(deficit) for the year		106,265	101,374
Taxation	9	—	—
		<u>\$106,265</u>	<u>\$101,374</u>
Statement Of Movement in Equity			
Equity at beginning of year		535,182	433,808
Net surplus/(deficit) for the year		106,265	101,374
Total recognised revenue and expenses for the year		106,265	101,374
Equity at end of year		<u>\$641,447</u>	<u>\$535,182</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements For the year ended 30 June 2001

1. Statement of Accounting Policies

Reporting Entity

Federation Of Maori Authorities Incorporated is a non-profit making organisation. The financial statements of Federation Of Maori Authorities Incorporated are a general purpose report which has been prepared in accordance with generally accepted accounting practice.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on a historical cost basis are followed by the society.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of earnings and the financial position have been applied:

- Accounts receivable are stated at their estimated net realisable value.
- Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated at the maximum rates approved for tax purposes.

Fixtures and fittings		12.5 - 13.5%CP
Office Equipment	20 - 40%DV	8 - 48%CP
- All revenue and expenditure has been shown exclusive of Goods and Services Tax.
- Investments are stated at the lower of cost or net realisable value.
- Taxation expense charged against the net surplus for the year is the estimated total tax for the year in accordance with the taxation return to Inland Revenue.

The organisation qualifies for differential reporting as it is not publicly accountable and it is not large as defined in the framework for Differential Reporting. The organisation has taken advantage of all differential reporting exemptions.

Changes in Accounting Policies

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

**Notes to the Financial Statements
For the year ended 30 June 2001**

2. Fixed Assets

	Cost	Accumulated Depreciation	Book Value 2001
Fixtures and fittings	2,393	1,627	766
Office equipment	<u>54,522</u>	<u>49,236</u>	<u>5,286</u>
	<u>\$56,915</u>	<u>\$50,863</u>	<u>\$6,052</u>

	Cost	Accumulated Depreciation	Book Value 2000
Fixtures and fittings	2,393	1,319	1,074
Office equipment	<u>54,522</u>	<u>43,959</u>	<u>10,563</u>
	<u>\$56,915</u>	<u>\$45,278</u>	<u>\$11,637</u>

	2001	2000
3. Investments (at cost)		
WestpacTrust Term Deposit	331,650	5,103
LFT Limited	307,009	289,219
Tairawhiti Pharmaceuticals Ltd	2,375	2,375
Shares - Aoteroa Financial Services	<u>-</u>	<u>1,000</u>
	<u>\$641,034</u>	<u>\$297,697</u>

4. Bank

WestpacTrust Overdraft	<u>41,928</u>	<u>(111,761)</u>
	<u>\$41,928</u>	<u>\$(111,761)</u>

**Notes to the Financial Statements
For the year ended 30 June 2001**

	2001	2000
5. Equity		
Retained earnings		
Retained earnings at beginning of year	535,182	433,808
Net surplus/(deficit) after tax	<u>106,264</u>	<u>101,374</u>
	<u>641,446</u>	<u>535,182</u>
Available for appropriation	641,446	535,182
	<u>641,446</u>	<u>535,182</u>
Retained earnings at end of year	<u>\$641,446</u>	<u>\$535,182</u>
6. Conference		
Income		
Conference Sponsorship	19,500	26,887
Conference Fees	<u>34,525</u>	<u>30,940</u>
	<u>54,025</u>	<u>57,827</u>
Expenses		
Conference Expenses	<u>25,150</u>	<u>23,630</u>
Net conference surplus/(deficit)	<u>\$28,875</u>	<u>\$34,197</u>

Notes to the Financial Statements
For the year ended 30 June 2001

	2001	2000
7. Schedule of expenses		
Accident compensation	120	107
Accounting fees	2,357	2,786
Audit fees	1,813	5,519
Bad debts	-	5,001
Bank fees	238	192
Consultant's fees	65,583	61,987
Computer expenses	579	973
Courier	184	121
Courses BIZ	219,622	231,480
Depreciation	5,585	6,260
General expense	1,469	842
Executive expenses	29,110	17,897
Heat, light and power	668	724
Insurance	869	653
Interest - Bank	120	47
Interest - Use of money	-	410
Legal expenses - deductible	9,591	-
Pledge - Chadwick Trust	2,666	-
Postages	295	446
Printing and stationary	1,648	2,647
Rent	22,515	22,553
Repairs and maintenance	-	100
Secretarial	21,564	22,933
Telephone and tolls	6,661	9,266
Wages	12,911	14,703
	<u>\$406,168</u>	<u>\$407,647</u>
8. Other income		
Crown Forestry Rental Trust	-	7,850
Interest	33,069	20,642
Consultancy - Management Contracts	55,662	38,311
Membership fees	38,990	29,654
BIZ Contract	354,737	378,367
Other Income	1,100	-
	<u>\$483,558</u>	<u>\$474,824</u>

**Notes to the Financial Statements
For the year ended 30 June 2001**

	2001	2000
9. Taxation		
Operating surplus before tax	106,265	101,374
Deduct: Non assessable members income	<u>(67,865)</u>	<u>(185,464)</u>
Net taxable surplus/(deficit)	38,400	(84,090)
Deduct: Tax losses brought forward	<u>(84,080)</u>	<u>-</u>
Assessable surplus/(loss)	<u>(45,690)</u>	<u>(84,090)</u>
Taxation charge at 33%	(15,078)	(27,749)
Taxation under provided	<u>-</u>	<u>-</u>
Taxation expense	<u>-</u>	<u>-</u>
Provisional tax paid	<u>-</u>	<u>5,276</u>

The tax loss available to be carried forward to future years is \$45,690.
(2000 - \$84,090)

AUDITOR'S REPORT 2001

To the Members of the Federation of Maori Authorities Incorporated

We have audited the financial statements on pages 2 to 8. The financial statements provide information about the past financial performance of the society and its financial position as at 30 June 2001. This information is stated in accordance with the accounting policies set out on page 4.

Executive Committee Responsibilities

The Executive Committee is responsible for the preparation of financial statements which comply with generally accepted accounting practice and fairly present the financial position of the society as at 30 June 2001 and its financial performance for the year ended on that date.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on the financial statements presented by the Executive Committee and report our opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- the significant estimates and judgments made by the Executive Committee in the preparation of the financial statements; and
- whether the accounting policies are appropriate to the society's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

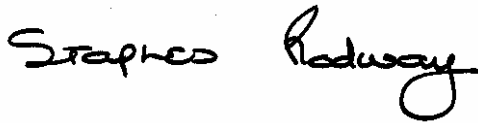
In our capacity as auditor we have also provided taxation, accounting and training support to the society.

Unqualified Opinion

We have obtained all the information and explanations we have required
In our opinion the financial statements on pages 2 to 8:

- comply with generally accepted accounting practice; and
- fairly present the financial position of the society as at 30 June 2001 and its financial performance for the year ended on that date.

Our audit was completed on 26 September 2001 and our unqualified opinion is expressed as at that date.

A handwritten signature in black ink that reads "Stephen Rodaway". The signature is written in a cursive, flowing style.

Chartered Accountants
New Plymouth



FEDERATION OF MAORI AUTHORITIES INC.

WORK PLAN PROGRAMMES 2001 - 2002

The core FoMA programmes during 2001 - 2002 shall be:

- ❑ representing and promoting the interests of member Maori Authorities;
- ❑ promoting the FoMA business network;
- ❑ servicing the FoMA Executive;
- ❑ developing and advocating FoMA policy;
- ❑ provision of professional services and industry facilitation to members;
- ❑ Revenue generation to fund the FoMA budget.

REVIEW OF 2000-2001

The key objective of the 2000 - 2001 work plan was to deliver the BIZ programme to Maori nation-wide as agreed in the FoMA contract with the Ministry of Economic Development. The work plan for the year was ambitious considering the resources available to FoMA. Improving member service and networking through the professional services of Paul Morgan and the team contracted to FoMA created a heavy workload for the year. Many meetings, workshops, industry and training sessions have been shared with members and Maori across New Zealand.

The year resulted in a very successful financial performance with all budget targets met. FoMA's services continue to be charged out on a user pays basis to members and external clients whilst endeavouring to maintain a focus on FoMA's core business of advocacy. Revenue from consultancy services was up on the previous year with significant income received from the completion of the BIZ contract. Additional revenue in recent years has come from an increase in interest income with the build up of reserves and funds held for the delivery of the BIZ workshops.

A surplus of \$106,262 after depreciation was achieved for the financial year. We are pleased with the result after the previous year's strong performance and in particular as we were budgeting for a loss.

FoMA provided substantial time and resource during the year towards research, analysis and reviewing of Government policy as well as preparing submissions and advocating on legislative reform of Te Ture Whenua Maori, Electricity regulations, Maori Authorities Taxation, forestry issues and climate reforms. The Executive Report identifies the areas of

work covered by FoMA management during the 2000 - 2001 year. It took some time for the Labour Alliance Government to further develop and implement policy during the year. Key policies that were part of their manifesto that affect the members and their businesses were actioned. These reforms included ACC, Employment law and numerous reviews which are now coming through the system as discussion documents and will result in Legislative Bills for enactment during 2002 - 2003. The macro Maori policy emerged during the year under the guise of "Closing the Gaps". We are all well aware of the public response and the fact that the catch phrase has disappeared. Implementation of Maori policy and programmes will be a key factor in the success of this Government. To date progress has been slow but it appears a number of pro-active initiatives are about to be delivered by Government. Holding on to the Maori vote is strategically important to the Government to achieve a second term in power.

Membership fees contributed for the year were \$38,990.00, significantly up on the previous year. A number of Maori Authorities pay membership fees according to the voluntary additional contributions policy with the largest contribution being in excess of \$9,000 per annum. Members should be aware that many contributions are being made in kind through facilitation of many of the initiatives FoMA is promoting.

Members contact has continued to increase on a networking or user pays basis. FoMA continued to have the opportunity to assist the OMA group by project managing the past losses lobbying with Government. This task whilst slow to evolve has developed momentum with the appointment of a Crown Negotiator during January 2000. We expect to report further progress at conference. The BIZ programme was completed during the year. Delivery of the Leadership, Strategic Planning, Industry and Investment seminars went at a hectic pace and a separate report shall be provided. Political lobbying and preparation of submissions on various pieces of legislation has been undertaken and presented by management and members to select committees and Members of Parliament.

The organisation and management of the AGM and Conference is annually a large undertaking. Beverley and other members of the FoMA team in conjunction with Ingrid Collins and her Tairāwhiti FoMA team organised a fantastic weekend in Gisborne. FoMA was able to secure substantial sponsorship from, NZ Wool Board, Port Nicholson Fisheries Ltd, Tohu Wines Ltd, Mangatu Inc, Wi Pere Trust, Tairāwhiti FoMA, Meat NZ, Poutama Trust, Westpac Trust and TradeNZ towards Conference 2000. The Executive and members wish to acknowledge and thank Ingrid Collins and her team for the superb hospitality we received.

PROJECTION FOR 2001-2002

The 2001 - 2002 revenue is budgeted at \$230,000, which is significantly down on the previous 2 years achievements. The reduction in revenue is due to the completion of the BIZ programme in June 2001 and no renewal of the contract or any large revenue replacement activity. FoMA's costs will decrease significantly to \$275,000 and the budget for the financial year is forecasting a loss of \$45,000 unless additional revenue is generated by June 2002. The balance of the BIZ revenue for completion of the contract was paid during August 2001 and accrued in the current set of accounts.

This financial year Paul Morgan, Executive Deputy Chairman has been retained by the FoMA Executive to provide and maintain the professional and administrative output of FoMA. During the year we will continue to contract Beverley Morgan's administrative and secretarial

services. FoMA is seeking to employ an Executive Assistant and policy analyst to provide increased capability at the national office. Our BIZ Coordinator, Marisa Pene managed our BIZ programme under contract to completion and provides analyst and submission writing skills during a very busy period of Government policy development and law drafting.

The year ahead will provide many opportunities to participate in the development of our members and Maori. As has been discussed in past reports the funding for a permanent administration can only be secured for FoMA by member financial contributions or income from reserves built up and invested. Only then will the members have secured the ability to further develop the organisation's research and analytical public policy capability as well as sustaining the lobbying and advocacy drive that is required to make an impact on the system of government in the interests of Maori.

We look forward to the members increasing participation in the work of the Federation during this financial year.

Paul Morgan
Executive Deputy Chair
FoMA

FoMA BUDGET 2001-2002

Revenue	Budget 2001	Actual 2001	Budget 2002
Membership Subscriptions	35,000.00	38,990.00	45,000.00
Consulting/Members Services	289,000.00	410,399.00	100,000.00
Conference	30,000.00	34,525.00	30,000.00
Sponsorships	27,000.00	19,500.00	25,000.00
Interest	16,000.00	33,069.00	30,000.00
Commissions/Other	2,000.00	1,100.00	NIL
Total Revenue	399,000.00	537,583.00	230,000.00

Expenses	Budget 2001	Actuals 2001	Budget 2002
Office Operations & Exec. Support	35,000.00	35,366.00	40,000.00
Retainer, Administration, Analyst.	110,000.00	100,058.00	102,000.00
Executive Costs	10,000.00	29,110.00	20,000.00
Conference	25,000.00	25,150.00	25,000.00
Management Contracts	70,000.00		45,000.00
Project Services	110,000.00	9,591.00	25,000.00
BIZ Program	80,000.00	219,607.00	NIL
Accounting/Secretarial Fees/Audit	7,000.00	5,747.00	15,000.00
Depreciation	7,000.00	5,585.00	8,000.00
Other	NIL	2,267.00	NIL
Total Expenditure	454,000.00	431,319.00	275,000.00
Surplus/(Deficit) for the year	<i>(55,000.00)</i>	<i>106,264.00</i>	<i>(45,000.00)</i>



FEDERATION OF
MAORI AUTHORITIES INC.

APPENDIX.1. AGM MINUTES 2000 - 2001