

www.societies.govt.nz | 0508 SOCIETIES | 0508 762 438

Post your completed form to: Companies Office, Private Bag 92061, Victoria Street West, Auckland 1142

Cover sheet – Financial statements for an incorporated society

Section 23 Incorporated Societies Act 1908



Use this form to file the annual financial statement for your society. An officer of the society must certify that the financial statement has been submitted to, and approved by, the members of the society at a general meeting.

If your incorporated society is also registered under the Charities Act 2005 it does not have to file annual financial statements with the Registrar of Incorporated Societies but does need to file an Annual Return with the Charities Commission.

Failure to file the annual financial statement may indicate that the society is no longer operating and the Registrar may then take steps to remove it from the register.

The annual financial statement does **not** need to be audited unless the rules of the society require that an auditor be appointed to audit the financial statements.

1. Name of society

TE HUNGA ROIA MAORI O AOTEAROA / THE NEW ZEALAND MAORI LAW SOCIETY

2. Society number

628774

I certify that the annual financial statement has been submitted to and approved by the members at a general meeting held on the 4th day of September 2010.

Signed

Name

LEON WIJOHN

Position held

TREASURER

3. The attached annual financial statement is for the financial year

31 MARCH 2010

4. The society's annual general meeting is usually held in the month of

SEPTEMBER

5. Checklist before filing

- ☒ Is the financial statement clearly legible on A4 white paper?
- ☒ Have the contact details for the society changed? If so, you should also file a **Change of Contact Details** form, available online at www.societies.govt.nz.
- ☒ Does the annual financial statement detail:
 - The income and expenditure for the relevant year?
 - The assets and liabilities of the society at the close of the financial year?
 - All mortgages and secured loans of any description, affecting any property of the society, as at the close of the financial year?

Note | You do not need to supply a copy of the minutes of the annual general meeting (AGM).

6. Your contact details

Name and postal address

Leon Wi John
Te Hunga Roia Maori o Aotearoa
c/- P.O. Box 5041
Wellington

Email (optional)

Telephone (09) 3030 0879

Annual Report

Te Hunga Roia Maori o Aotearoa Incorporated
31 March 2010

Prepared by Wijohn Chartered Accountants Limited

Contents

Compilation Report	3
Profit & Loss	4
Movements in Equity	5
Balance Sheet	6
Notes to the Financial Statements	7

Compilation Report

Te Hunga Roia Maori o Aotearoa Incorporated For the year ended 31 March 2010

1. Scope

On the basis of information provided and in accordance with Service Engagement Standard No. 2: Compilation of Financial Information, we have compiled the financial statements of Te Hunga Roia Maori o Aotearoa Incorporated for the period ended 31 March 2010.

These statements have been prepared in accordance with the accounting policies described in Note 1 to these financial statements.

2. Responsibilities

You are solely responsible for the information contained in these financial statements and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

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

3. No audit or review engagement undertaken

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

4. Independence

Independence is not a requirement for a compilation engagement. We consider that we are not independent of Te Hunga Roia Maori o Aotearoa Incorporated because we participate in the decision of management regarding the compiled information.

Leon Wijohn is director of Wijohn Chartered Accountants Limited, ACA Business Services Limited, and he is also Treasurer of Te Hunga Roia Maori o Aotearoa Incorporated.

5. Disclaimer

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



Leon Wijohn
Wijohn Chartered Accountants Limited
Auckland

Dated: 31 August 2010

Profit & Loss

Te Hunga Roia Maori o Aotearoa Incorporated For the 12 months ended 31 March 2010

Account	Mar-10	Mar-09
Income		
Hui-a-Tau Registrations	24,578	42,200
Sponsorships	22,829	27,500
Total Income	47,406	69,700
Less Cost Of Sales		
Executive Hui Expenses	1,338	964
Hui-a-Tau Costs	46,475	74,980
Total Cost Of Sales	47,813	75,944
GROSS PROFIT	(407)	(6,244)
Other Income		
Interest Income	5	161
Sundry Income	519	760
Total Other Income	524	921
Less Operating Expenses		
Bank Fees	156	41
General Expenses	18	-
Interest Expense	9	7
Judges Admission to Bar Attendance	-	190
Legal expenses	-	3,110
Sports Day Expenses	-	320
Telephone & Internet	885	168
Travel - National	-	1,099
Total Operating Expenses	1,069	4,934
NET PROFIT	(951)	(10,257)

Notes

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Movements in Equity

Te Hunga Roia Maori o Aotearoa Incorporated For the Year ended 31 March 2010

	31 Mar 10	31 Mar 09
Equity at start of period	20,889	-
Surplus and Revaluations		
Net Surplus After Tax	(951)	(10,257)
Total Surplus and Revaluations	(951)	(10,257)
Other Movements		
Retained Earnings	-	31,146
Total Other Movements	-	31,146
Equity at end of period	19,938	20,889

Notes

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Balance Sheet

Te Hunga Roia Maori o Aotearoa Incorporated As at 31 March 2010

31/3/2010

31/3/2009

Assets

Current Assets		
Accounts Receivable - General	-	2,138
Withholding tax paid	2	63
Total Current Assets	2	2,200
Bank		
ASB - 00	17,803	18,279
ASB - 01 Account	695	-
ASB - 51	684	704
Total Bank	19,182	18,983
Total Assets	19,184	21,184

Liabilities

Current Liabilities		
Accounts Payable	338	496
GST	(1,092)	-
Income Tax	-	(201)
Total Current Liabilities	(754)	295
Total Liabilities	(754)	295
Net Assets	19,938	20,889

Equity

Current Year Earnings	(951)	(10,257)
Retained Earnings	20,889	31,146
Total Equity	19,938	20,889

Notes

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Notes to the Financial Statements

Te Hunga Roia Maori o Aotearoa Incorporated For the year ended 31 March 2010

1. Statement of Accounting Policies

These are the financial statements of Te Hunga Roia Maori o Aotearoa Incorporated (THRMOA). Te Hunga Roia Maori o Aotearoa Incorporated is an incorporated society registered under the Incorporated Societies Act 1908.

These financial statements of Te Hunga Roia Maori o Aotearoa Incorporated are general purpose financial statements that have been prepared in accordance with generally accepted accounting practice.

The financial statements of Te Hunga Roia Maori o Aotearoa Incorporated have been prepared on an historical cost basis, except as noted otherwise below.

The information is presented in New Zealand dollars.

Te Hunga Roia Maori o Aotearoa Incorporated is a qualifying entity in that it qualifies for Differential Reporting as it is not publicly accountable and is not large as defined under the Framework for differential reporting.

All differential reporting exemptions have been applied.

2. 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.

3. Fixed Assets and Depreciation

All fixed assets are recorded at cost less accumulated depreciation.

Depreciation of the assets has been calculated at the maximum rates permitted by the Income Tax Act 2007.

4. Goods and Services Tax

These financial statements have been prepared on a GST exclusive basis with the exception of Accounts Receivable and Accounts Payable.

5. Income Tax

Income Tax expense charged to the Profit and Loss Statement recognises the current obligations for the period, calculated using the Taxes Payable method.

6. Accounts Receivable

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

7. Audit

These financial statements have not been audited.

8. Contingent Liabilities

At balance date there are no known contingent liabilities. Te Hunga Roia Maori o Aotearoa Incorporated has not granted any securities in respect of liabilities payable by any other party whatsoever.

9. Other Notes

Related Parties:

Leon Wijohn is director of Wijohn Chartered Accountants Limited, ACA Business Services Limited, and he is also Treasurer of Te Hunga Roia Maori o Aotearoa Incorporated. Leon's companies have provided services to Te Hunga Roia Maori o Aotearoa Incorporated at no charge.