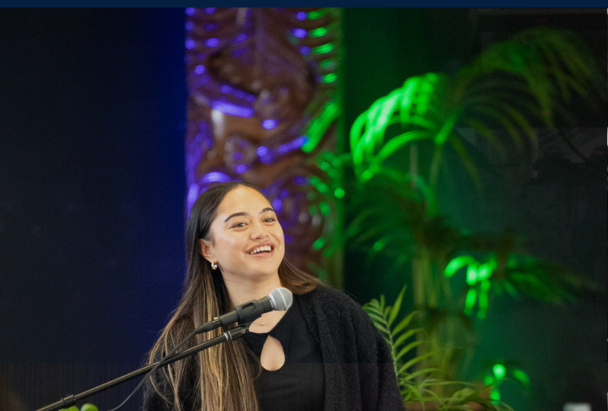
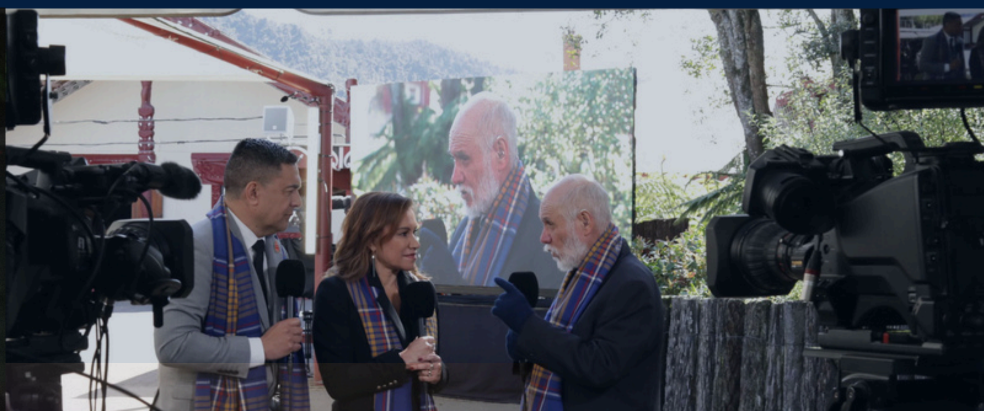
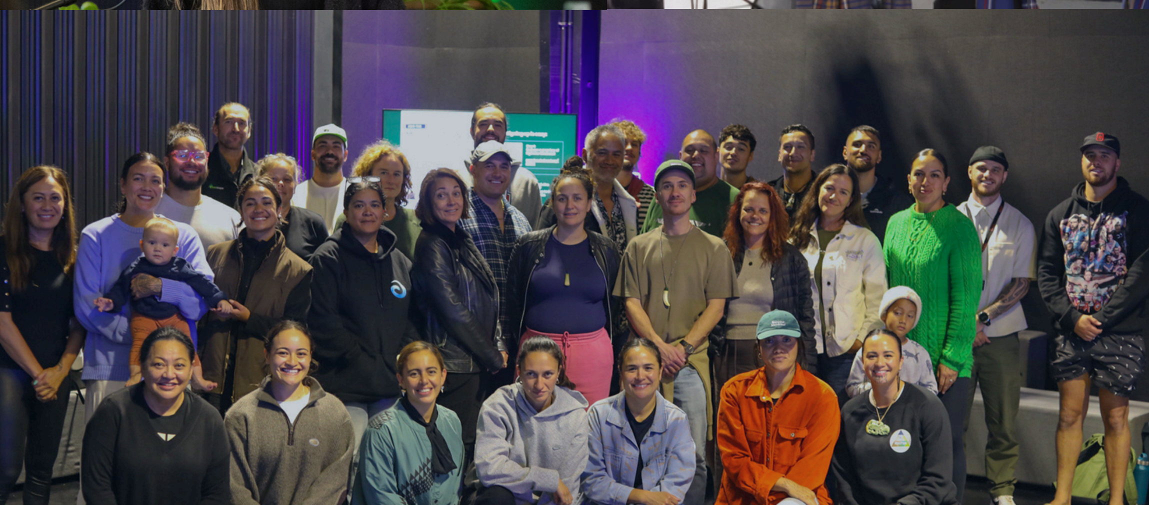
NGĀ AHO WHAKAARI

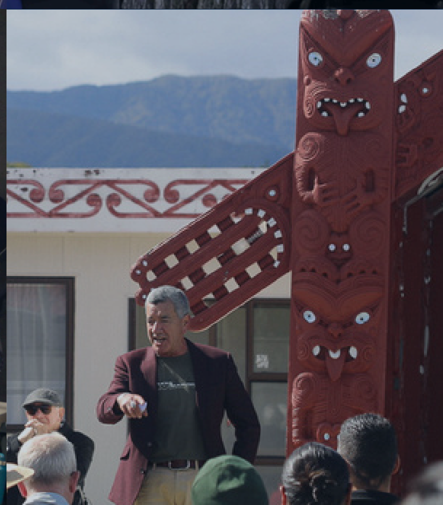
2025 Annual General Meeting

TE MAHUREHURE MARAE
6PM, TUESDAY 18TH MARCH 2025









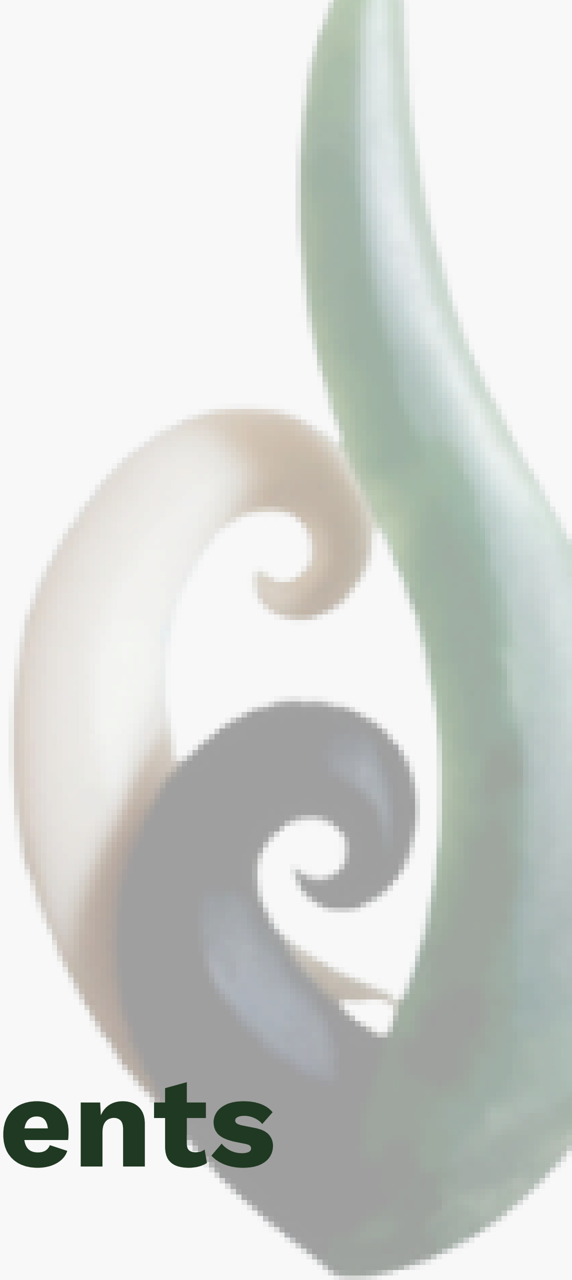


Table of Contents

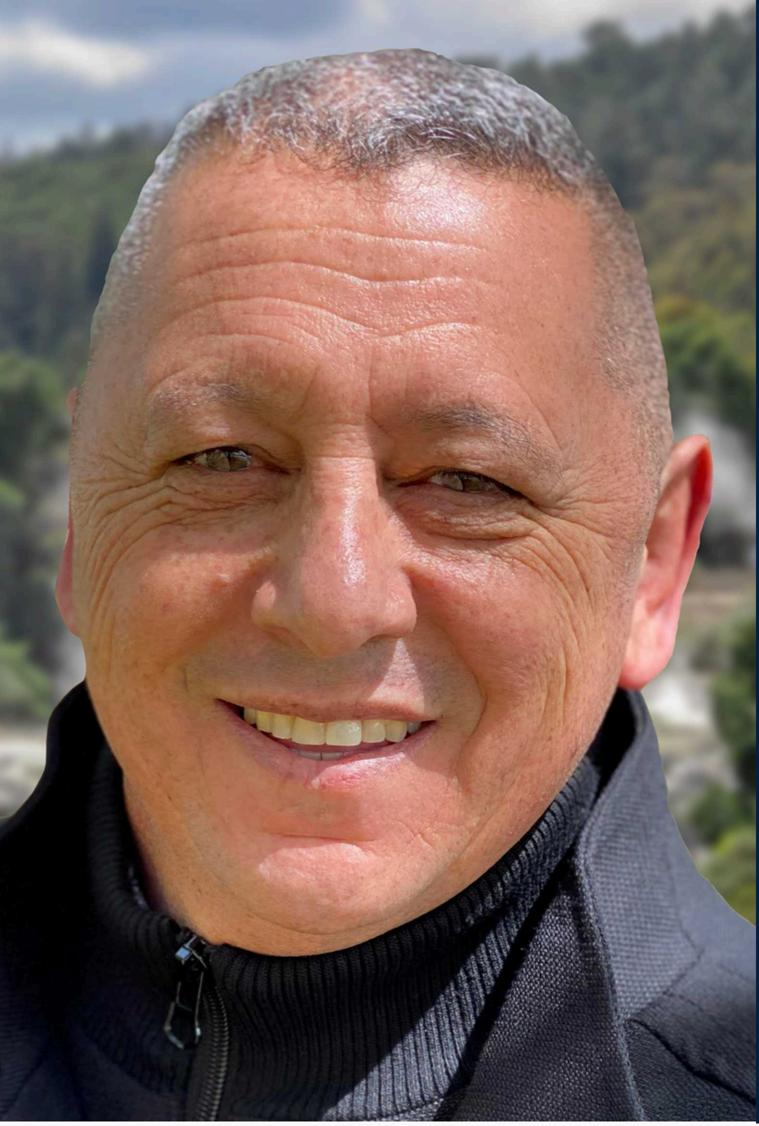
Agenda

No.	Agenda Item & Guide Notes	Time (Approx.)	Motions	Who
	AGM Register - attendees to sign register on arrival to ensure AGM quorom is met. or wait for half an hour as per constitution.			Exec Co-ord
1	**Karakia timatanga and mihi** Welcome by the Chair to all attendees	5 mins	n/a	Chair
2	**Apologies** Invite Apologies from attendees & Secretary. All apologies names to be recorded	5mins	To accept AGM apologies - move and second	Chair
3	**Chair Report Presentation**	5-10mins	To accept Chairs report - move and second	Chair
4	**Tumu Whakarae Report Presentation**	5-10mins	To accept Tumu Whakarae report - move and second	Tumu Whakarae
5	**Financial Report Presentation**	5-10mins	To accept the Financial report - move and second	Treasurer

Agenda (cont.)

No.	Agenda Item & Guide Notes	Time (Approx.)	Motions	Who
6	**General Business** Topics from Ngā Aho Whakaari members may be raised for discussion	5-10mins	n/a	Chair
7	**Minutes of 2023 AGM Page***	5-10mins	Minutes of previous AGM 2023 is an accurate record - move and second	Chair Secretary
8	**Closing remarks and karakia whakakapi** Check that all agenda items and motions were addressed. Wrap up and close hui.	5-10mins	n/a	Chair

Contact person	**AGM Role**	**Contact Number**
Piripi Curtis	Chairperson	
Kay Ellmers	Executive Director	027 489 9686
Sonara Southcombe-Wallace	Executive Coordinator	021 932 999
Nadine Uerata	Board Secretary	022 619 5226



Piripi Curtis

TIAMANA - CHAIRPERSON

Tuia a Ranginui e tū iho nei
Tuia a Papatūānuku e takoto ake nei
Tuia i runga, tuia i raro, tuia i roto, tuia i waho
Ka rongo te pō, ka rongo te ao
I te kōrerorero, i te wānangananga,
Pū ātakataka, pū āwhiowhio
Kahoro ko te mārama, kahurangi te mārama
Ka taka ko te hau o tū tū te winiwini,
Tū te wanawana
Tū whakaputa atu ki te whai ao ki te ao mārama
Whano, whano, haramai te toki
Haumi ē! Hui ē! Taiki ē!

Ripoata Tiamana

This year, I intend to keep my report brief and to the point—unlike last year, when we had to navigate the constitutional updates and ratifications. Since our last AGM, we have much to celebrate, and my report will focus on reflecting on and rejoicing in these achievements.

Appointment of our Executive Director

Although it is now old news, it is still worth celebrating the appointment of Kay Ellmers as our Executive Director. Kay has been an incredible asset to Ngā Aho Whakaari (NAW), working tirelessly to establish NAW's office and lay the groundwork for expanding our team and, inevitably, managing a larger workload.

Increased Core Funding

A significant milestone for NAW this year has been the increase in core funding, with an additional $400,000 per year for the next three years, granted by Te Mātāwai. I want to extend my sincere gratitude to the Te Mātāwai Board for their vision and courage in supporting us. A special acknowledgment goes to Kylie Brown, our Pāpāho representative on the board, whose tireless advocacy and unwavering support were instrumental in securing this crucial financial backing.

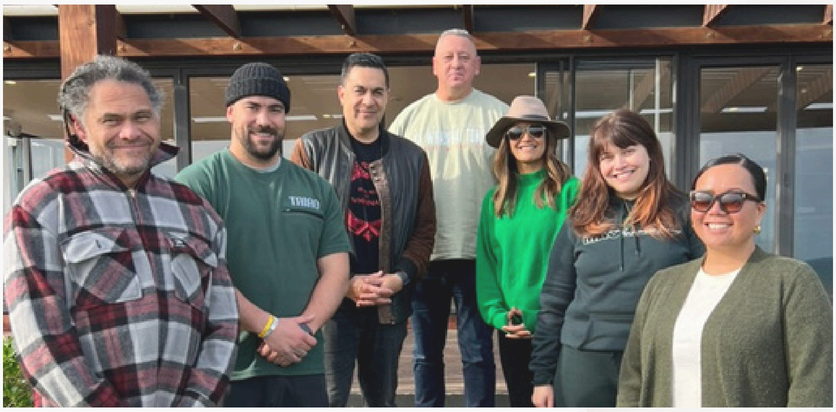
Aho Shorts

Our Aho Shorts programme continues to be a success. The screening of four Aho Shorts at RIFF last year drew record attendance, underscoring the growth of our next generation of storytellers. A huge thank you to Lanita Ririnui for her exceptional work in ensuring the delivery of these short films—on time and within budget.

The Current Board

Our board currently comprises seven members:

1. **Piripi Curtis** – Chair
2. **Madeline De Young** – Treasurer
3. **Whatanui Flavell** – Secretary
4. **Julian Wilcox** – Board Member
5. **Peata Melbourne** – Board Member
6. **Mike Toki** – Board Member
7. **Kirstin Te Wao-Edmonds** – Board Member



With Julian Wilcox stepping down as Deputy Chair (but remaining on the board), we will appoint a replacement at our next board hui.

Staff

Full-Time

- **Executive Director** – Kay Ellmers

Part-Time

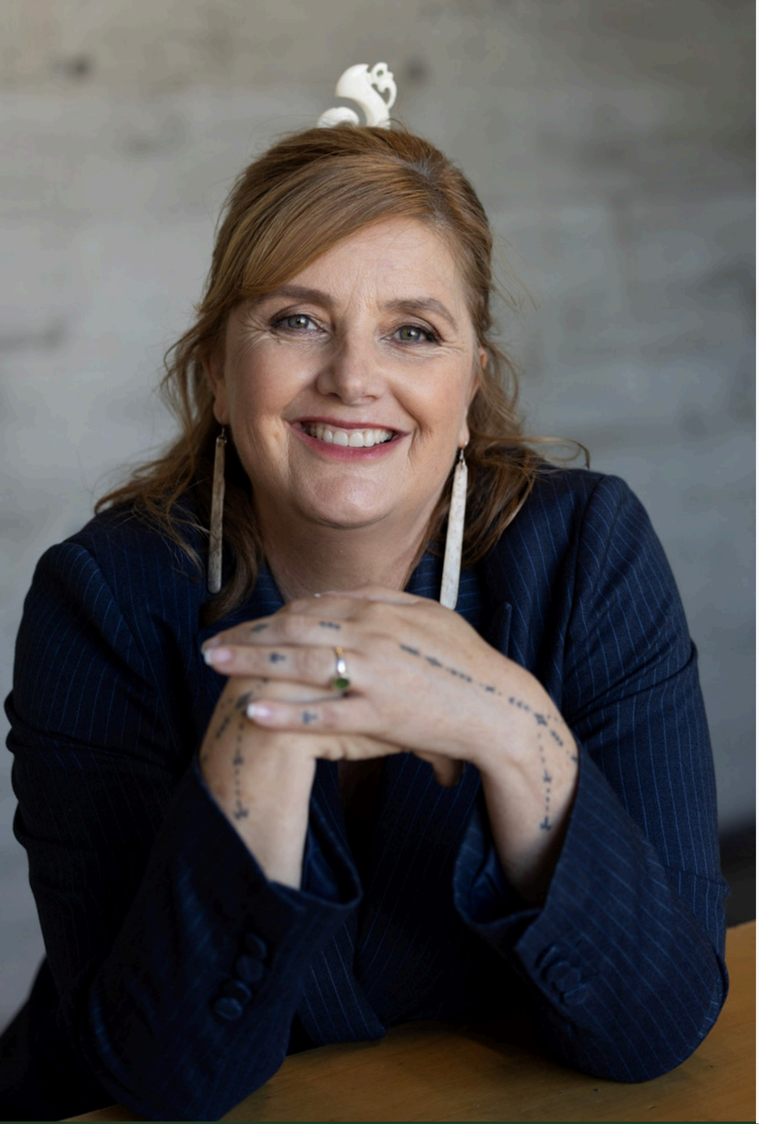
- **Bookkeeping** – Ashley Ede
- **Executive Coordinator** – Sonara Southcombe-Wallace
- **Board Secretary** – Nadine Uerata

We have decided to maintain our current board structure of seven members, ensuring a balance between commitment and agility, which allows us to manage our workload effectively and efficiently.

As we move forward, I am confident that NAW will continue to grow and thrive. Thank you to all who have contributed to our successes over the past year.

Ngā mihi,

Piripi Curtis



Kay Ellmers

TUMU WHAKARAE - EXECUTIVE DIRECTOR

E te tī, e te tā, e ngā mana, e ngā reo, e ngā kārangarangatanga maha, tēnei te mihi nui ki a koutou katoa.
Ko tēnei te tau o te whakakotahitanga, te tū pakari, me te anga whakamua.
Ahakoa ngā piki me ngā heke o tēnei ao hurihuri, kua ū tonu tātou ki te kaupapa.

I was honoured to assume the role of Tumu Whakarae on 15th July 2024. I'd like to express my huge thanks to everyone who attended my pōwhiri and sent messages of support. It's a privilege and a huge responsibility to take on this role, and I'd like to recognise our former Executive Director, Lanita Ririnui, for her significant contributions to Ngā Aho Whakaari's growth and development.

Thanks also to our Board for their trust and guidance, and tributes to all those who have served in management and governance positions since our establishment in 1996. The role of Ngā Aho Whakaari is as vital as ever, and many of you remain generous with your continued support as we navigate this rapidly changing landscape.

Strategic Growth & Organisational Development
Ngā Aho Whakaari is in a period of significant growth. Over the past few months, we have focused on establishing strong foundations to support this expansion, while future-proofing our model to ensure long term sustainability that can withstand fluctuating funding levels.

Key developments include:

- **New Office Space:** We have established a cost-effective base at 300 Richmond Road, Grey Lynn. Nau mai, haere mai!
- **Governance Strengthening:** We welcomed Nadine Uerata as our new Board Secretary, who is leading a refresh of our governance policies and procedures.
- **Finance Team Changes:** We bid farewell to Tracey-Lee Repia after many years of service and welcomed Ashley Ede as our new Finance Officer. Ka nui te mihi ki a koe e Tracey-Lee
- Congratulations to Sonara Southcombe-Wallace, who has accepted an expanded role as **Executive Co-ordinator and Membership Manager**.

Funding & Strategic Partnerships

Ngā Aho Whakaari continues to receive vital financial support for our core activities from Te Māngai Pāho and Te Tumu Whakaata Taonga. In 2024, we also secured additional funding from:

- Foundation North
- Irirangi Te Motu (contract-specific funding)
- Te Mātāwai, our newest funding partner, supporting our core operations and some new te reo Māori initiatives.

Guiding Pou

Our mahi is driven by three core pou:

1. **Whakamana** – Enhancing capacity and capability within the Māori screen sector.
2. **Whakatika** – Providing advocacy, advice, and Māori perspectives on screen sector matters.
3. **Whakanuia** – Promoting and celebrating Māori screen practitioners and Māori screen content.

Ngā mihi ki a

Te Mātāwai

New Zealand Film Commission
Te Tumu Whakaata Taonga

Te Māngai Pāho

Irirangi Te Motu
NZ On Air

FOUNDATION NORTH
Pūtea Hāpai Oranga
Funding to Enhance Lives

WHAKAMANA – Strengthening Our People

As our name references, when we weave strands together, we become greater than the sum of our parts. Our strength is in our numbers and in our Kotahitanga. Membership is free, and Tangata Tiriti are also welcome to join as friends of the organisation so please encourage your colleagues to sign up and support our mahi.

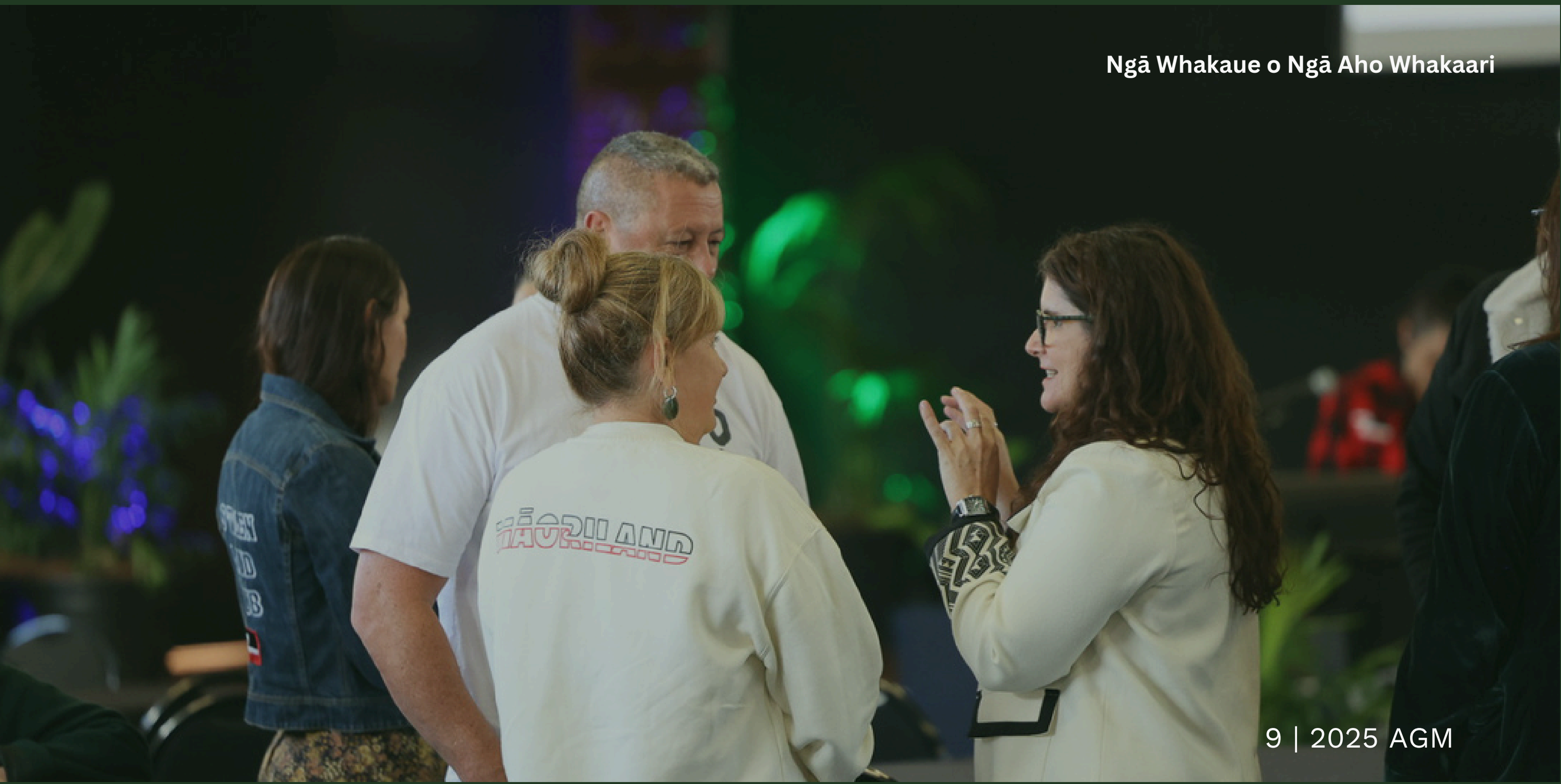
- **Membership Growth:** We now have 882 registered members (up 7.8% since July 2024) and aim for at least 10% growth in the coming year.
- **Māori Screen Directory:** Our database currently features 283 listings, and we aim to increase this by 25% in the coming year.
- **Networking & Professional Development:**
  - Hosted and supported events at NZIFF, Wairoa Māori Film Festival, Rotorua Indigenous Film Festival.
  - Film Auckland Guilds event – connecting our members to the wider screen sector.
  - Annual Members Celebration Hui (November 2024) and All Guilds Christmas Party.
  - Wānanga delivered with NZ On Air on AI in the screen sector, with more planned, including an April 30th wānanga on Music and the Screen.
  - Several more wānanga and networking events are planned for 2025.
- **Aho Shorts:**
  - Funded and supported five short films, with four already premiered at RIFF.
  - Aho Shorts 2025 will focus on development, with production funding applications opening July 2025.
- **Te Reo Māori Initiatives:**
  - This year we will develop of a Rautaki Reo Māori with support from Te Mātāwai.
  - New partnership with Rangiata Sky and Sport NZ to develop a programme to grow the pool of te reo Māori sports commentators.


Aho Wā: Te Atamai Hangahanga

WHAKATIKA – Advocacy & Representation

Anyone reading this report will be aware that the media sector globally is facing unprecedented challenges. Locally, reviews of public media funding and te reo Māori revitalisation funding are underway and Ngā Aho Whakaari remains a crucial advocate for Māori perspectives in these discussions.

- **Policy & Advocacy Contributions**: Since July 2024, we have provided feedback on a range of issues to NZFC, TMP, TVNZ, RNZ, NZ On Air, Screen Auckland, SPADA, and the Chief Censor’s Office.
- **Legislative Engagement**: We have made nominations to the BSA and a submission to the Principles of the Treaty Bill.
- **Media Reform Advocacy**: We are currently collaborating with Kawea te Rongo to prepare a combined response to the Media Reform discussion document, with submissions due March 23rd. We’ve consulted with members via online survey.
- **International Representation**:
    - I attended the **Public Broadcasters International Conference** in Ottawa (October 2024), funded by **CBC**. (Canadian Broadcasting Corporation)
    - Established connections with Indigenous media leaders from Canada, Australia, Norway, and Sweden.
    - Formed the **Alliance of Indigenous Media (AIM)** – a collective working to strengthen Indigenous influence in global Public Service Media and to strengthen indigenous collaborations and content sharing.
    - Joined the **Public Media Alliance** as an affiliate member, supporting global Indigenous media initiatives.



Ngā Whakaue o Ngā Aho Whakaari

WHAKANUIA – Celebrating Māori Screen Success

Ngā Aho Whakaari actively amplifies Māori voices, elevates Māori content, and celebrates our industry's achievements through:

- Regular Pānui and social media channels.
- Supporting and hosting events to showcase Māori talent.
- A significant project this year is an update of The Brown Book. Led by Hineani Melbourne, this will build on the 2013 publication authored written by Dr Ella Henry and the late Melissa Wikaire, documenting Māori screen history. We'll ultimately create an interactive and evolving online resource.

We encourage all members to share their news and achievements with us – tag us in your posts so we can celebrate your success.

Once again I extend my gratitude to our Board, and most importantly, to our members – our talented and committed creatives who bring Māori narratives to life on screens large and small around the world.

The media landscape is changing rapidly, bringing both challenge and opportunity. Ngā Aho Whakaari is here to support you, advocate for you, and celebrate your achievements. We welcome your ideas and feedback – reach out via email, phone, or visit us at our new office.

Na reira, me anga whakamua tātou. Kia kaha, kia māia, kia manawanui, kia hihiri hoki!
Ngā mihi maioha na

Kay Ellmers
Tumu Whakarae

Treasurer Report

PREPARED BY

ASHLEY EDE - FINANCE OFFICER

MADELEINE DE YOUNG - TREASURER

Purpose

The purpose of this report is to present the last two years audited financial reports (2022-2023 & 2023-2024) as well as a statement of financial performance (Profit & Loss) for the current period to date - July 2024 to February 2025 (8 months only).

Recommendations

a. Approve the NAW Audited Financial Statements for 2022 – 2023 AND 2023-2024 prepared by Tane & Associates and audited by Stuart Duff & Associates Limited.
b. Note the interim financial report for the 1 July 2024 to 28 February 2025 period

Audit FY2023 & FY2024

Audited 2023 and 2024 Financial Statements are attached to this report. This Includes the audited key financial statements which were prepared my Tane & Associates as well as the auditors management letter and opinion.

See audited accounts documents on following pages

SDA Stuart Duff & Associates Limited
Chartered Accountants

187 Peachgrove Road,
Hamilton 3210

Ph. 027 247 2646
E stuart.duff@inock.nz

05 November 2024

The Trustees
Nga Aho Whakaari Maori in Screen Production
P O Box 47793,
AUCKLAND

Dear Sir/Madam,

Nga Aho Whakaari Maori in Screen Production - Audit Management Letter

We have completed the audit of the Society's Financial Statements for the year ended 30 June 2023.

The primary aim of our audit is to form an opinion as to whether your Financial Statements fairly reflects the results of your organisation's activities for the reporting period and its financial position at balance date. The audit report expresses this opinion.

In forming our audit opinion we conduct detailed tests of selected transactions and review the key controls in place to ensure the effective operation of your accounting systems and internal controls. As a service to ensure you receive maximum benefit from our audit we note our evaluation of your systems and highlight areas of possible weakness or where we believe improvements can be made. Our motive is to offer objective and constructive advice so that the accounting function and related control issues can be improved in the future.

Required Communications

As required by the Auditing Standards we affirm that:

- We have had no disagreements with management during our audit nor have we had any serious difficulties in dealing with management.
- We have not identified any instances of fraud involving senior management or any other frauds that have caused a material misstatement in the Financial Statements.
- We have not noted any significant risks or exposures that are required to be separately disclosed in the Financial Statements.

We reaffirm we are independent of your organisation, and that we have no relationship with your organisation that impairs our independence.

Audit Adjustments

There were no material adjustments which we need to report back to the Trustees on. All required changes have been done through your independent accountant.

The Society achieved a post audit surplus of $2,904 for the year, up from the prior year surplus of $554. Net equity has of the Society increased by the same. The Society has reasonable cash reserves in place.

Meeting minutes

The minutes were provided for the audit, however we noted these were not signed by the Chair as true and correct. Please ensure that they are signed.

Incorporated Society's Act 2022

With the new Act coming into place, please ensure that the society has started the process of reviewing and updating the constitution to meet the reregistration date of April 2026 deadline.

Accounting Systems and Controls

We are generally pleased with the Society's accounting systems and controls in place. Whilst delegation of duties is always an issue with smaller organisations, we are satisfied with the control mechanisms in place. The Society has a good working relationship with their independent accountant which is also seen as a mechanism to monitor the financial progress of the Society.

Conclusion

These points are not necessarily exhaustive as they arose from our audit rather than a specific systems audit. The report is prepared solely for the use of the Trustees and senior management of Nga Aho Whakaari Maori.

It may not be provided to third parties without our prior written permission.

Thanks to Tracey-lee from the Society and Jacks from Tane and Associates who assisted us in the completion of our audit work.

Please contact us if you have any questions on any issues raised.

Yours faithfully,

Stuart Duff
Stuart Duff & Associates

Nga Aho Whakaari Maori in Screen Production Incorporated

Financial Statements

For the Year Ended 30 June 2023

Nga Aho Whakaari Maori in Screen Production Incorporated

Financial Statements
For the Year Ended 30 June 2023

Contents *Page*

SDA Stuart Duff & Associates Limited
Chartered Accountants

187 Peachgrove Road,
Hamilton 3210

Ph. 027 247 2646
E stuart. duff@jnock.nz

INDEPENDENT AUDITOR'S REPORT

To the Members of Nga Aho Whakaari Maori in Screen Production Incorporated

Opinion

We have audited the financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated on pages 4 to 6 and 8 to 10, which comprise the statement offinancial position as at 30 June 2023, and the statements of financial performance and statement of movements in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Nga Aho Whakaari Maori in Screen Production Incorporated in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)' 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 opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Nga Aho Whakaari Maori in Screen Production Incorporated.

Emphasis of Matter. **Basis** of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for internal management, taxation purposes and the members. As a result, the financial statements may not be suitable for another purpose.

Restriction on Responsibility

This report is made solely to the Members, as a body, in accordance with specify source of audit duty, e.g. constitution of Nga Aho Whakaari Maori in Screen Production Incorporated. Our audit work has been undertaken so that we might state to the Members 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 Members as a body, for our audit work, for this report, or for the opinions we have formed.

CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

Executive Committee' Responsibility for the Financial Statements

The Executive Committee are responsible on behalf of the entity for determining that the SPFR for FPE framework adopted is acceptable in Nga Aho Whakaari Maori in Screen Production Incorporated's circumstances, the preparation of financial statements, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee are responsible on behalf of the entity for assessing the entity'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 Executive Committee either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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) 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- conclude on the appropriateness of the use of the going concern basis of accounting by the Executive Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. We communicate with the Executive Committee 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.

Qv

S i; A c:;.s mi d6'°C\
Hamilton
5 November 2024

Nga Aho Whakaari Maori in Screen Production Incorporated
Directory
As at 30 June 2023

Date of Incorporation
9th December 1996

Registered Address
195 Ponsonby Road
Ponsonby
Auckland

Officers/Committee Members
- Piripi Curtis - Chairperson
- Julia Wilcox - Depuly Chair
- Madeleine de Yowlg - Treasurer
- Mike Toki-Pangari
- Whatanui FlaYell
- Peata Melbourne

Accountants
Tane & Associates Ltd
6/22 Te Pai Place
Auckland

Bankers
Kiwibank Ltd
Wellington

Solicitors
Karen Soich Law LLB, LLM
519 Richmond Road
Grey Lynn
Auckland

Nga Aho Whakaari Maori in Screen Production Incorporated

Statement of Movements in Equity
For the Year Ended 30 June 2023

	Note	***2023***	*2022*
		$	*$*
EQUITY AT 1 July 2022		**92,646**	**92,092**
SURPLUS & REVALUATIONS			
Net Surplus		2,904	554
Total Recognised Revenues & Expenses		**2,904**	**34**
EQUITY AT 30 June 2023		**95,550**	**92,646**

SDA AUDIT CHARTERED ACCOUNTANTS

The al/ached notes and .11ldltors report form un 'integral pw·t o fthese finw1c1al statement,.

Nga Aho Whakaari Maori in Screen Production Incorporated

Statement of Financial Position

As at 30 June 2023

	Note	*2023*	*2022*
		$	*$*
CURRENT ASSETS			
Kiwibank 03	7	4,972	3,294
Kiwibank 06		52,031	114,073
Kiwibank 04		4,940	4,628
Kiwibank 08		139,606	58,416
Taxation		16	5
Accounts Receivable		77,625	48,875
Total Current Assets		279,190	229,291
NON-CURRENT ASSETS			
Fixed Assets as per Schedule		2,027	890
TOTAL ASSETS		281,217	230,181
CURRENT LIABILITIES			
GST Due for Payment		29,642	17,020
Accounts Payable	1(b)	11,525	8,231
Withholding Tax Payable		1,500	11,284
Funding Carried Forward		143,000	101,000
TOTAL LIABILITIES		185,667	137,s:'Js
NET ASSETS		95,550	92,646
Represented by;			
MEMBERS FUNDS			
Retained Earnings		95,550	92,646
TOTAL SURPLUS IN MEMBERS FUNDS		95,550	92,646

For and on behalf of the Society

Piripi Curtis
Chairperson

Dated this_0_1__ day of_October_2024

Name

Dated this___ day of_____ 2024

Nga Aho Whakaari Maori in Screen Production Incorporated
Fixed Assets and Depreciation Schedule
For the Year Ended 30 June 2023

Asset	Cost Price	Book Value 01/07/22	Additions Disposals	Gain Loss on Disposal	Capital Profit	Depreciation Mth	Depreciation Rate	Depreciation $	Accum Deprec 30/06/23	Book Value 30/06/23
Assets										
Furniture & Fittings										
Workstation	335					12	100.0% DV		335	0
Filing Cabinet 3 drawer	249					12	100.0% DV		249	0
Chair	368					12	100.0% DV		368	0
SW Gala Mobile	205					12	100.0% DV		205	0
Sub-Total	**1,157**		**0**						**1,157**	**0**
Office Equipment										
Signage	1,300					12	100.0% DV		1,300	0
Toshiba AIO	1,526					12	100.0% DV		1,526	0
Laptop	1,092					12	60.0% DV		1,092	0
MacBook 13 Computer	2,756					12	100.0% DV		2,756	0
Lenovo Idea Pad & Bag	1,299					12	100.0% DV		1,299	0
Dynamic Gift • Banner	535					12	100.0% DV		535	0
Apple iPad4 32GB	898					12	100.0% DV		898	0
HP Envy 15 J11 TX Touch	1,855					12	100.0% DV		1,855	0
iPhone 5	452					12	100.0% DV		452	0
Computer Gear	4,405					12	100.0% DV		4,405	0
MacBook Pro 13" Retina	1,390	83				12	50.0% DV	42	1,349	41
iPhone X 64GB Silver 027 473	1,660					12	100.0% DV		1,660	0
Tear Drop Flags, PVC Banner	1,745	539				12	30.0% DV	162	1,368	377
2x Apple Macbooks (Used ex	2,050	213				12	50.0% DV	107	1,944	106
40" HD LED Smart Television	513	56				12	50.0% DV	28	485	28
HP ZBook Firefly 14"			2,361			9	50.0% DV	885	885	1,476
Sub-Total	**23,476**	**891**	**2,361**					**1,224**	**23,809**	**2,028**
	24,633	**891**	**2,361**					**1,224**	**24,966**	**2,028**

Nga Aho Whakaari Maori in Screen Production Incorporated
Notes to the Financial Statements
For the Year Ended 30 June 2023

1 **Statement of Accounting Policies**

These are the financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated , an incorporated society registered under the Incorporated Societies Act 1908. Nga Aho Whakaari Maori in Screen Production Incorporated is engaged in to provide an industry support group exclusively for Maori working in screen production as well as providing an industry lobby group which promotes the interest of Maori working in screen production.

Basis of Preparation

The financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated have been prepared in accordance with the stated accounting policies.

The special purpose financial statements of Nga Aho Whakaari Maori in Screen Production have not been prepared in accordance with generally accepted accounting practice in New Zealand (NZ OAAP). They have been prepared based on principles adopted from Financial Reporting Standards (FRS's) and Statements of Standard Accounting Practice (SSAP's) that formed part of OAAP until 31 March 2015. They are special purpose financial statements and have been prepared for :

Internal Management Purposes
Taxation Purposes, and
Members

Measurement Base

The financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated have been prepared on an historical cost basis, except as noted otherwise below. The information is presented in New Zealand dollars and has been rounded to whole dollars, unless otherwise stated.

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 the previous year.

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;

- Furniture & Fittings 12.5% - 100% DV
- Office Equipment 15% - 60% DV

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

Depreciation has been calculated in accordance with rates permitted under the Income Tax Act 2007.

(b) **Goods & Services Tax**

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

SDA AUDIT CHARTERED ACCOUNTANTS

(c) **Taxation**

No provision for Income Tax has been made as there is no current or deferred tax payable.

(d) **Government Grants**

Government grants are reported at their fair value where there is reasonable certainty that the grant will be receiYed and all attaching conditions will be met.

(e) **Receivables**

Receirnbles are stated at their estimated realisable value.

Bad debts are written off in the year in which they are identified.

2 **Audit**

These financial statements haYe been audited, please refer to Independent Auditors Report page 1.

3 **Contingent Liabilities**

At balance date there are no known, quantifiable contingent liabilities. Nga Aho Whakaari Maori in Screen Production Incorporated has not granted any securities in respect of liabilities payable by any other party.

4 **Related Parties**

During the period there have been material transactions between Nga Aho Whakaari Maori in Screen Production Incorporated and related parties as follows:

Piripi Curtis/ Hikoi NZ Ltd
Whatanui Flavell / Tutu Productions Ltd

Events after Balance Date

There is no event that occurred after balance date of 30 June 2023 that would affect the financial
5 position of the entity.

Going Concern

The financial statements are prepared under the assumption that the entity will continue to operate in the
6 foreseeable future.

SDA AUDIT CHARTERED ACCOUNTANTS

Nga Aho Whakaari Maori in Screen Production Incorporated
Notes to the Financial Statements
For the Year Ended 30 June 2023

7 Cash & Cash Equivalents	*2023* $	*2022* $
Cash and Bank Accounts		
Kiwibank 03	4,972	3,294
Kiwibank 06	52,031	114,073
Kiwibank 04	4,940	4,628
Kiwibank 08	139,606	58,416
Total Cash & Cash Equivalents	**201,549**	**180,411**

8 Securities And Guarantees

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

9 Taxation	*2023* $	*2022* $
Operating surplus before taxation	**2,904**	**554**
Prima facie income tax thereon at 28% after adjustments	-	-
Income Tax Expense on Net Surplus	-	-
Less:		
RWTPaid	16	3
Prior Year's Tax Paid/Outstanding	-	2
Total Tax to be Refunded	**(16)**	**(5)**
Taxation Balance	**(16)**	{))

Permanent Differences

The follo'Aing non-taxable items have been included in the calculation of Net Surplus before Tax, and result in Pennanent Differences, whose effect is included above.

Non-Deductible Expenditure		
Non Deductible Expenses	391	-

SDA AUDIT CHARTERED ACCOUNTANTS

SDA Stuart Duff & Associates Limited
Chartered Accountants

187 Peachgrove Road,
Hamilton 3210

Ph. 027 247 2646
E stuart. duff@jnock.nz

03 March 2025

The Trustees
Nga Aho Whakaari Maori in Screen Production
P O Box 47793,
AUCKLAND

Dear Sir/Madam,

Nga Aho Whakaari Maori in Screen Production - Audit Management Letter

We have completed the audit of the Society's Financial Statements for the year ended 30 June 2024.

The primary aim of our audit is to form an opinion as to whether your Financial Statements fairly reflects the results of your organisation's activities for the reporting period and its financial position at balance date. The audit report expresses this opinion.

In forming our audit opinion we conduct detailed tests of selected transactions and review the key controls in place to ensure the effective operation of your accounting systems and internal controls. As a service to ensure you receive maximum benefit from our audit we note our evaluation of your systems and highlight areas of possible weakness or where we believe improvements can be made. Our motive is to offer objective and constructive advice so that the accounting function and related control issues can be improved in the future.

Required Communications

As required by the Auditing Standards we affirm that:

- We have had no disagreements with management during our audit nor have we had any serious difficulties in dealing with management.
- We have not identified any instances of fraud involving senior management or any other frauds that have caused a material misstatement in the Financial Statements.
- We have not noted any significant risks or exposures that are required to be separately disclosed in the Financial Statements.

We reaffirm we are independent of your organisation, and that we have no relationship with your organisation that impairs our independence.

Audit Adjustments

There were no material adjustments which we need to report back to the Trustees on. All required changes have been done through your independent accountant.

The Society achieved a post audit surplus of $29,317 for the year, up from the prior year surplus of $2,905. Net equity has of the Society increased by the same. The Society has reasonable cash reserves in place.

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

Incorporated Society's Act 2022

With the new Act coming into place, please ensure that the society has started the process of reviewing and updating the constitution to meet the reregistration date of April 2026 deadline.

Accounting Systems and Controls

We are generally pleased with the Society's accounting systems and controls in place. Whilst delegation of duties is always an issue with smaller organisations, we are satisfied with the control mechanisms in place. The Society has a good working relationship with their independent accountant which is also seen as a mechanism to monitor the financial progress of the Society.

Conclusion

These points are not necessarily exhaustive as they arose from our audit rather than a specific systems audit. The report is prepared solely for the use of the Trustees and senior management of Nga Aho Whakaari Maori.

It may not be provided to third parties without our prior written permission.

Thanks to Piripi Curtis from the Society and Jacks from Tane and Associates who assisted us in the completion of our audit work.

Please contact us if you have any questions on any issues raised.

Yours faithfully,

Stuart Duff
Stuart Duff & Associates

Special Purpose Financial Statements

Nga Aho Whakaari Maori in Screen Production Incorporated
For the year ended 30 June 2024

Prepared by Tane & Associates Ltd

Contents

SDA Stuart Duff & Associates Limited
Chartered Accountants

187 Peachgrove Road,
Hamilton 3210

Ph. 027 247 2646
E stuart.duff@inock.nz

INDEPENDENT AUDITOR'S REPORT

To the Members of Nga Aho Whakaari Maori in Screen Production Incorporated

Opinion

We have audited the financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated on pages 7 to 9 and to 11 to 14, which comprise the statement of financial position as at 30 June 2024, and the statements of financial performance and changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Nga Aho Whakaari Maori in Screen Production Incorporated in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)' 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 opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Nga Aho Whakaari Maori in Screen Production Incorporated.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for members and the Committee Members. As a result, the financial statements may not be suitable for another purpose.

Restriction on Responsibility

This report is made solely to the Members, as a body, in accordance with the. constitution of Nga Aho Whakaari Maori in Screen Production Incorporated. Our audit work has been undertaken so that we might state to the Members 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 Members as a body, for our audit work, for this report, or for the opinions we have formed.

Executive Committee' Responsibility for the Financial Statements

The Executive Committee are responsible on behalf of the entity for determining that the Special Purpose framework adopted is acceptable in Nga Aho Whakaari Maori in Screen Production Incorporated's circumstances, the preparation of financial statements, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

In preparing the financial statements, the Executive Committee are responsible on behalf of the entity for assessing the entity'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 Executive Committee either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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) 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- conclude on the appropriateness of the use of the going concern basis of accounting by the Executive Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. We communicate with the Executive Committee 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.

Stuart Duff & Associates Limited
Hamilton
3 March 2025

Directory

Nga Aho Whakaari Maori in Screen Production Incorporated
For the year ended 30 June 2024

Date of Incorporation

9th December 1996

Registered Office

195 Ponsonby Road
Ponsonby
Auckland

Officers/Commitee Members

Philip Curtis - Chairman
Whatanui Flavell - Secretary
Madeline de Young- Treasurer
Julian Wilcox
Tracey-lee Repia
Lanita Ririnui

Chartered Accountant

Tane & Associates Ltd
6/22 Te Pai Place
Auckland

Bankers

Kiwibank Ltd
Wellington

Solicitors

Karen Soich Law LLB, LLM
519 Richmond Road
Grey Lynn
Auckland

Auditors

Stuart Duff & Associates Ltd
Chartered Accountants
Hamiton

Approval of Financial Report

Nga Aho Whakaari Maori in Screen Production Incorporated
For the year ended 30 June 2024

The Society Officers are pleased to present the approved financial report including the historical financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated for year ended 30 June 2024.

APPROVED

For and on behalf of the Society Officers

Piripi Curtis
Chairperson

Date 03 March 2025 .

Name

Date ....

Statement of Financial Performance

Nga Aho Whakaari Maori in Screen Production Incorporated
For the year ended 30 June 2024

	NOTES	2024	2023
Revenue			
Te Mangai Paho		150,000	130,000
NZFC -Strategic Tangata Whenua Fund		162,500	85,000
NZPC & TMP -Aho Shorts		105,000	51,000
NZFC- MAP Producer Skills Training		-	22,000
NZFC - Maori Directory		22,635	-
NZFC - Other Funding		6,000	30,000
Te Matawai		94,955	-
Foundation North		20,000	-
Other Funding & Income		5,234	6,277
Membership Subscriptions		52	157
Interest Income		1,245	147
Total Revenue		**567,621**	**324,581**
Gross Profit		**567,621**	**324,581**
Expenses			
Administration/ Office Expenses		263,305	207,663
Board Expenses		30,465	19,318
Networking Functions		19,164	43,256
Aho Whakaari Shorts		104,925	51,048
Maori Directory		22,635	-
Te Matawai		84,656	-
Total Expenses		**525,151**	**321,285**
Net Surplus/(Deficit) Before Taxation		**42,470**	**3,296**
Taxation and Adjustments			
Non Deductible Expenses		1,544	391
Income Tax Expense	16	11,608	-
Total Taxation and Adjustments		**13,153**	**391**
Net Surplus/(Deficit) for the Year		29,317	**2,905**

The attached notes and Auditors Report form an integral part of these Financial Statements.

Statement of Changes in Equity

Nga Aho Whakaari Maori in Screen Production Incorporated
For the year ended 30 June 2024

	2024	2023
Equity		
Opening Balance	95,551	103,641
Increases		
Surplus for the Period	29,317	2,905
Retained Earnings	-	(10,995)
Total Increases	29,317	(8,090)
Total Equity	124,868	95,551

SDA AUDIT CHARTERED ACCOUNTANTS

The attached notes and Auditors Report form an integral part of these Financial Statements.

Statement of Financial Position

Nga Aho Whakaari Maori in Screen Production Incorporated

As at 30 June 2024

	NOTES	30 JUN 2024	30JUN2023
Assets			
Current Assets			
Cash and Bank			
Kiwibank03		717	4,972
Kiwi bank 06		98,043	52,031
Kiwibank04		50,599	4,940
Kiwibank08		69,279	139,606
Total Cash and Bank		218,638	201,548
Trade and Other Receivables		47,208	77,625
Total Current Assets		265,845	279,173
Non-Current Assets			
Property, Plant and Equipment		738	2,028
Total Non-Current Assets		738	2,028
Total Assets		266,583	281,201
Liabilities			
Current Liabilities			
Trade and Other Payables			
Trade payables		10,248	11,525
PAYE		2,359	1,500
Total Trade and Other Payables		12,607	13,025
Funding Carried Forward		113,000	143,000
GST Payable		2,657	29,640
Income Tax Payable		11,478	(16)
Employee Entitlements		1,973	-
Total Current Liabilities		141,715	185,650
Total Liabilities		141,715	185,650
Net Assets		124,868	95,551
Equity			
Retained Earnings		124,868	95,551
Total Equity		124,868	95,551

SDA AUDIT CHARTERED ACCOUNTANTS

The attached notes and Auditors Report form an integral part of these Financial Statements.

Depreciation Schedule

Nga Aho Whakaari Maori in Screen Production Incorporated
For the year ended 30 June 2024

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Office Equipment							
2x Apple Macbooks (Used/ ex Lease)	2,050	107	-	107	-	-	-
40" HD LED Smart Television	513	28	-	28	-	-	-
HP Zbook Firefly 14 G9 14" 15-1240p 16gb 256gb Win 10 Pro	2,361	1,475	-	-	738	738	-
MacBook Pro 13" Retina STK415	1,390	42	-	42	-	-	-
Tear Drop Flags, PVC Banner & Pull up Banner	1,745	377	-	377	-	-	-
Total Office Equipment	8,059	2,029	-	553	738	738	-
Total	8,059	2,029	-	553	738	738	-

The attached notes and Auditors Report form an integral part of these Financial Statements.

Notes to the Financial Statements

Nga Aho Whakaari Maori in Screen Production Incorporated
For the year ended 30 June 2024

1. Statement of Accounting Policies

These are the financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated, an incorporated society registered under the Incorporated Societies Act 1908. Nga Aho Whakaari Maori in Screen Production Incorporated is engaged in to provide an industry support group exclusively for Maori working in screen production as well as providing an industry lobby group which promotes the interest of Maori working in screen production.

Basis of Preparation

The financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated have been prepared in accordance with the stated accounting policies.

Statement of Complicance and Basis of Preparation

These are special purpose financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated. Nga Aho Whakaari Maori in Screen Production Incorporated is not required to prepare financial statements that comply with generally accepted accounting practices and as a result has elected to prepare special purpose financial statements.

The special purpose financial statements have been specifically prepared for the members of Nga Aho Whakaari Maori in Screen Production Incorporated and for the Committee Members. As a result, the special purpose financial statements may not be suitable for another purpose.

The accounting principles recognised as appropriate for the measurement and reporting of the Statement of Profit and Loss and Balance Sheet are followed by the society, unless otherwise stated in the Specific Accounting Policies.

The information is presented in New Zealand dollars. All values are rounded to the nearest$.

Measurement Base

The financial statements of Nga Aho Whakaari Maori in Screen Production Incorporated have been prepared on an historical cost basis, except as noted otherwise below. The information is presented in New Zealand dollars and has been rounded to whole dollars, unless otherwise stated.

Specific Accounting Policies

The following specific accounting policies which materially effect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

2. Government Grants

Government grants are reported at their fair value where there is reasonable certainty that the grant will be received, and all attaching conditions will be met.

SDA
AUDIT

Nga Aho Whakaari Maori in Screen Production Incorporated acknowledge Te Mangai Paho and New Zealand Film Commission for their long serving and continued support.

3, Property, Plant & Equipment

The entity has the following classes of Property, Plant and Equipment:

- Office Equipment 10%- 60% DV

All property, plant and equipment are stated at cost less accumulated depreciation.

Depreciation has been calculated in accordance with rates permitted under the Income Tax Act 2007.

4. Accounts Payable

Payables are recognized when the entity becomes obliged to make future payments resulting from the purchase of goods and services.

5. Accounts Receivable

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

6. Changes in Accounting Policies

There have been no changes in Accounting Policies.

7. Cash and Cash Equivalents

Bank accounts comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

8. Goods and Services Tax

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

9. Taxation

The income tax expense is recognized in the Statement of Financial Performance is the estimated income tax payable in the current year, adjusted for any differences between the estimated and actual income tax payable in prior years.
Income tax is accounted for using the taxes payable method.

10. Audit

These financial statements have been audited, please refer to Independant Auditors Report.

11. Contingent Liabilities

SDA AUDIT CHARTERED ACCOUNTANTS

At balance date there are no known, quantifiable contingent liabilities. Nga Aho Whakaari Maori in Screen Production Incorporated has not granted any securities in respect of liabilities payable by any other party.

12. Related Parties

During the period there have been transactions between Nga Aho Whakaari Maori in Screen Production Incorporated and related parties as follows:
Madeleine De Young
Mike Toki Pangari
Peata Melbourne/ Te Koru Media Ltd
Piripi Curtis/ Hikoi NZ Ltd
Lanita Ririnui

13. Events after Balance Date

There is no event that occurred after balance date that would affect the financial position of the entity.

14. Going Concern

The financial statements are prepared underthe assumption that the entity will continue to operate in the foreseeable future.

15. Securities and Guarantees

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

	2024	2023
16. Income Tax Expense		
Net Profit (Loss) Before Tax	40,926	2,905
Additions to Taxable Profit		
Admin - Non-deductible Expenses	1,544	391
Total Additions to Taxable Profit	1,544	391
Deductions from Taxable Profit		
Not-for-profit income deduction	1,000	1,000
Losses Carried Forward	11	9
Total Deductions from Taxable Profit	1,011	1,009
Taxable Profit (Loss)	41,459	2,287
Tax Payable at 28%	11,608	640
Deductions from Tax Payable		
Opening Balance	16	2
Resident withholding tax paid	115	14
Total Deductions from Tax Payable	131	16

SDA
2AUDITj
A

	2024	2023
Income Tax Payable (Refund Due)	11,478	625

SDA AUDIT CHARTERED ACCOUNTANTS

Bank Balances as at 28 February 2025

Account	Balance
NZoA Aho Wānanga	$27,854.35
Ngā Aho Shorts	$748.27
Ngā Aho Whakaari Credit Card	$4,720.37
Ngā Aho Whakaari Operating	$268,258.97
Savings on Call	$200,011.06

Financial Summary 1 July 2024 – 28 February 2025
Profit and Loss - *see following pages*

Variance Summary

This is an interim Profit and Loss summary for the year to date (8 months only) Although this snapshot shows a significant net profit, this is in not an accurate forecast of what our position will be at year end. We only received our first drawdown from Te Mātāwai in December 2024 therefore there has been little expenditure to date against this income. This expenditure will increase significantly across the next four months now we have those funds secured. Some funds will be carried forward to 2025-2026 year bringing the forecast net profit close to nil.

Tax Filing PAYE and WHT Payments

Below is a summary of PAYE/WHT Obligations paid during the 2024 financial year.

Summary details

Back

Export

Account : 069-145-523-EMP004

Client name : NGA AHO WHAKAARI MAORI IN FILM, VIDEO & TELEVISION INCORPORATED

Period : 01-Jul-2023 to 30-Jun-2024

PAYE return summary report preview - export report to view all columns

Month ending	Gross earnings/schedular payments	Not liable for ACC earners' levy	PAYE (incl. tax on schedular payments)	Total deductions
31-Jul-2023	$15,514.62	$5,130.00	$3,913.32	$4,536.40
31-Aug-2023	$19,626.93	$4,050.00	$5,140.98	$6,075.60
30-Sep-2023	$12,094.62	$1,710.00	$3,229.32	$3,852.40
31-Oct-2023	$11,384.62	$1,000.00	$3,217.32	$3,840.40
30-Nov-2023	$10,384.62	$0.00	$2,887.32	$3,510.40
31-Dec-2023	$14,044.62	$3,660.00	$4,537.32	$5,160.40
31-Jan-2024	$16,076.92	$500.00	$4,495.96	$5,430.58
29-Feb-2024	$15,384.62	$0.00	$3,887.32	$4,510.40
31-Mar-2024	$17,544.62	$2,160.00	$4,967.32	$5,590.40
30-Apr-2024	$17,684.62	$7,300.00	$4,354.60	$4,977.68
31-May-2024	$11,884.61	$1,500.00	$3,194.58	$3,817.66
30-Jun-2024	$12,384.62	$2,000.00	$3,294.60	$3,917.68

Profit and Loss

Ngā Aho Whakaari Māori in Screen Production Incorporated
For the 8 months ended 28 February 2025

Account	Jul 2024-Feb 2025	2025 Budget	Variance
Trading Income			
NZ on Air - Industry Aho Shorts 2023-2024	$80,000.00	$0.00	$80,000.00
NZ on Air - Industry Wananga Series	$42,000.00	$60,000.00	-$18,000.00
NZFC - Aho Shorts Funding	$110,000.00	$0.00	$110,000.00
NZFC - Maori Directory	$2,515.00	$0.00	$2,515.00
NZFC - Strategic Tangata Whenua Fund (Core funding)	$130,000.00	$120,000.00	$10,000.00
Te Maataawai Funding (Core Funding)	$180,000.00	$400,000.00	-$220,000.00
Te Mangai Paho - Administration Funding	$110,000.00	$150,000.00	-$40,000.00
Te Mangai Paho - Industry development Aho Shorts 2023-2024	$20,000.00	$0.00	$20,000.00
Total Trading Income	**$674,515.00**	**$730,000.00**	**-$55,485.00**
Gross Profit	**$674,515.00**	**$730,000.00**	**-$55,485.00**
Other Income			
Interest Income	$2,451.56	$0.00	$2,451.56
Membership Subscriptions	$34.80	$0.00	$34.80
Other Income	$3,105.64	$0.00	$3,105.64
Total Other Income	**$5,592.00**	**$0.00**	**$5,592.00**
Operating Expenses			
Admin - Accommodation NZ	$4,019.64	$10,000.00	-$5,980.36
Admin - Accountancy	$2,900.00	$7,500.00	-$4,600.00
Admin - Airfares NZ	$2,694.29	$8,000.00	-$5,305.71
Admin - Assets Purchases	$2,274.65	$8,000.00	-$5,725.35
Admin - Assistant	$33,105.00	$90,000.00	-$56,895.00
Admin - Bank Fees	$175.00	$500.00	-$325.00
Admin - Book Keeper	$2,430.00	$20,000.00	-$17,570.00
Admin - Catering, Entertainment & Venue Hire	$6,650.22	$9,000.00	-$2,349.78
Admin - Communications Personnel	$1,200.00	$0.00	$1,200.00
Admin - Executive Director	$115,554.16	$180,000.00	-$64,445.84
Admin - Health & Safety Compliance	$280.37	$2,000.00	-$1,719.63
Admin - Insurance	$2,838.11	$5,000.00	-$2,161.89
Admin - IT Consultancy (not website hosting)	$2,592.00	$5,000.00	-$2,408.00
Admin - IT Expenses / Software / Google etc	$2,460.81	$10,000.00	-$7,539.19
Admin - Koha & Gifts	$1,601.44	$500.00	$1,101.44
Admin - Legal	$1,271.74	$5,000.00	-$3,728.26
Admin - Mobile Phone	$2,614.24	$5,000.00	-$2,385.76
Admin - Per Diems (NZ)	$1,052.42	$8,000.00	-$6,947.58
Admin - Petrol, Parking, Mileage	$116.95	$5,000.00	-$4,883.05
Admin - Printing, Postage,Stationery & Couriers	$503.33	$1,000.00	-$496.67
Admin - Publicty, Advertising, Marketing	$273.90	$5,000.00	-$4,726.10
Admin - Rent & Outgoings	$9,635.09	$64,000.00	-$54,364.91
Admin - Rental Cars NZ	$489.06	$3,000.00	-$2,510.94
Admin - Subscriptions, Other Guilds	$531.87	$2,000.00	-$1,468.13
Admin - Taxis	$207.27	$4,000.00	-$3,792.73
Admin - Travel	$741.66	$0.00	$741.66
Admin - Website Hosting (Computer)	$1,726.61	$2,000.00	-$273.39
Admin - Xero Subscription	$880.00	$1,800.00	-$920.00
Board - Catering & Entertainment	$1,575.58	$5,600.00	-$4,024.42
Board - Secretary	$1,950.00	$5,000.00	-$3,050.00
Board - Travel	$6,344.66	$20,000.00	-$13,655.34
Board Fees & Honoraria	$8,300.00	$43,600.00	-$35,300.00
Office Equipment	$0.00	$4,000.00	-$4,000.00
General Contractors	$0.00	$110,000.00	-$110,000.00
Consultancy Advice	$0.00	$2,500.00	-$2,500.00

NAW Wananga	$13,920.28	$0.00	$13,920.28
Networking - Maorilands Festival	$500.00	$0.00	$500.00
Networking - Members Networking Events	$527.67	$18,000.00	-$17,472.33
Networking - RIFF	$287.37	$0.00	$287.37
Te Maataawai Costs	-$633.10	$0.00	-$633.10
Te Mangai Paho Innovation expenses	$2,000.00	$0.00	$2,000.00
Aho Short Film Dev Costs	$199,084.63	$0.00	$199,084.63
Total Operating Expenses	**$434,676.92**	**$670,000.00**	**-$235,323.08**
Net Profit	**$245,430.08**	**$60,000.00**	**$185,430.08**

Author of Report	Madeleine De Young, Treasurer Ashley Ede, Finance Officer
Authoriser of Report	Piripi Curtis, Chairperson

Minutes of 2023 AGM

Date : Thursday 30 November 2023
Location : Taumata a Kupe, Te Māhurehure Marae and Huitopa via Microsoft Teams
Time: 6:15pm – 8:16pm

Hui opened with karakia from Piripi Curtis 6:50pm

Mihi Whakatau
The hui opened at 6.15pm with karakia and a whakatau from Te Māhurehure Marae rangatira, Shannon X, Julian Wilcox, supported with a waiata tautoko from Blake Ihimaera.
Approx. 30 members were present and so attendees were invited to kai and refreshments while waiting for a quorum of 75%, or 30 minutes to proceed.

Welcome from Piripi
Ngā Aho Whakaari Chairperson, Piripi Curtis commenced the hui at 6.50pm with a welcome to members once the 30-minute wait period concluded.

Ahorangi Ella Henry (EH) enquired as to whether the 2022 AGM minutes would be passed to open the session. PC advised the minutes will be visited later in the agenda as a matter of compliance, the Board's preference was to present reports, strategy and Constitution changes as a matter of priority.

Chair Report
The Chairs Report was presented by PC, who:

- Acknowledged all past chairs of Māori in Screen and the legacy left.
- Noted Constitutional changes were acknowledged, brought about by a change to the Incorporated Societies Act 2022.
- Acknowledged the NAW Executive Team
- Acknowledged the 'light and nimble' Board members

Motion to accept the 2023 AGM Chairs Report:
Moved by Ella Henry, 2nd by Blake Ihimaera. Carried unanimously.

Attendees

The attendee list for the AGM is unavailable. However, the meeting was duly held in accordance with the society's rules, and minutes were recorded and presented here

Apologies
Apologies to the 2023 Ngā Aho Whakaari AGM were noted from the following members:
Joss Henry
Mia-Marama Henry-Tierney
Merenia Henry-Tierney
Corey Moana
Tracey-Lee Repia
Annie Murray

Raukura Report

The Raukura Report was presented by LR in digital format, who:

- Shared highlights from the past calendar year.
- Acknowledged the impact of Covid-19, resulting in delays and, volatile industry behaviours over the past year.
- Noted many changes with Board and Executive members.
- Acknowledged Taumata a Kupe, as the grounding place which has brought people back to the kaupapa, enabling us to share stories here and across the world.
- Spoke briefly to the past years purpose; HE TANGATA
  - Whakamana. Whakanuia. Whakatika. Whakakitenga.
- Acknowledged relationships were, are, and continue to be important for NA:
  - Investments: NAW are grateful for support from TMP and NZFC
  - Acknowledged Rautaki team at NZFC and mahi of the past five years
  - Acknowledged Te Mātāwai – including NAW's proposal to grow te reo & tikanga in the Screen industry
- NZOA now supporting NAW strategically and fiscally.
  - Acknowledged NAW poari for their engagement with Boards of TMP, NZoA and NZFC
- Acknowledged the kaupapa and events NAW has been involved in:
  - Bringing people together to discuss kaupapa after Covid and Te Matatini
  - Matariki kai tahi
  - October was huge month for Screen Industry and NAW
  - NAW were screen sponsors for Muru and International Youth Silent Festival
  - Board member, Maddy de Young represented NAW and Māori film makers overseas
- Aho Shorts premiered four Aho Shorts films at RIFF last weekend.
- Tūtohu Whenua Wānanga – Sites of Significance wānanga held in October
- Acknowledged Mike Toki-Pangari for driving this on behalf of the poari
- Acknowledged relationships with Te Mātāwai who funded the kaupapa
- Spoke to the Māori Screen Directory initiative in collaboration with NZFC
- This is a response to the Screen Rebate which brings innovation through a targeted database.
- Being Māori doesn't mean you necessarily have the skills if called upon for te reo and tikanga on set.

Discussion from members:

- EH asked whether there is a view on fees to be charged for i.e. premier NAW membership. LR advised there is currently consideration towards the following fees model, based on other community examples:
  - Experienced
  - Rangatahi
  - Pae Tautoko
- EH asked whether this discussion should inform changes to the constitution. LR advised we've acknowledged the opportunity to set membership fees in the proposed changes.

Motion to accept the 2023 AGM Raukura Report:
Moved by Christina Asher (CA), 2nd by Ateraiti Waretini. Carried unanimously.

Treasurers Report

MdY presented Treasurers report, and:

- Highlighted auditing delay for FY22 and FY23 with accounts, anticipate completion for both by end of the Year.
- Proposed changes were discussed for auditing and AGM, and relevant timelines.
- EH congratulated NAW Board for its strong performance with a relatively minimal budget.
- MdY acknowledged TLR for her mahi and expertise in handling NAW accounts.
- PC acknowledge MdY for accepting the Treasurer role.

Discussion from members:

- CA enquired as to who the NAW Auditors are. MdY advised Stewart Duff.
- EH asked if there will be a Special General Meeting to approve the audited accounts, particularly with the new Government. PC advised a SGM could be held for this.
- BI asked what legislative Act NAW sits within. PC confirmed the Incorporated Societies Act 2022.

Motion to accept the 2023 AGM Treasurers Report:
Moved by Sandra Richmond (SR), 2nd by Christina Asher. Carried unanimously.

NAW Strategy & Tūruapō

PC presented the revised strategy, acknowledging a Board wānanga held in June 2023 and the refreshed vision/purpose developed as a result. Speaking to each component, PC:

- Highlighted redefining what Māori content is, whereby content is created by Production Companies where a min. 51% Māori ownership is required.
- Historically, past funders weren't funding Māori productions
- There was also a legacy of Non-Maori receiving Māori funding
- PC advised of meetings with the NZ on Air (NZoA) Poari and NAWs role to influence change, which is what NZoA have committed to.
- PC explained examples and issues under 'No story about us without us' and spoke to the need for authentic Māori engagement.
- NAW priorities have been Poari ki te Poari, rather than through operational contacts. Talking to Treaty Partnerships.
- PM and PC met with Tama Potaka before he was voted in.

Discussion from members:

- KE enquired as to whether there is a need to align to the Te Puni Kōkiri definition of Māori procurement, which is 50% Māori owned (NZ on Air is under this mandate). PC suggested NAW's definition more appropriate and although aspirational, demonstrates the autonomy and visionary leadership of NAW.

- EH commented on the uncertainty as to whether the Māori Social Procurement strategy will survive the new government. KE encouraged NAW to pitch to the Government to aim higher than 8% - i.e. 15%.

- CA noted concern that if we don't have defined structures or criteria of Māori ownership, it could be interpreted as something different. PC noted ownership sits with Producers in a legal sense and that "Māori-controlled" refers to Producers.

- BI queried whether the three points are the entire strategy or what NAW is advocating for? What does NAW represent? What are we trying to grow? PC spoke to the Poari ki te Poari approach being taken and advised training is a significant priority, as well as front-footing issues holding people/organisations to account. PC acknowledged the high Executive Director/Raukura churn of ED and Board Members due to the significant workload.

- EH acknowledged the upcoming 30th anniversary of NAW in three years time. Not many organisations achieve this. Keep in mind that NAW is in the line of view of the Government and acknowledged the gravitas NAW holds with Ministers.

- CA commented, NAW is the only organisation that has moved forward in this industry.

Motion to accept the revised NAW Strategy & Tūruapō:
Moved by Ella Henry, 2nd by Blake Ihimaera. Carried unanimously.

Constitution
PC presented the proposed Constitution with lawyers feedback, and gave context of changes, including:
- The Board makes decisions together so we don't need to have a large Trustee team – everyone's accountable.
- Acknowledgement that Trustees are personally liable and aren't financially protected.
- A proposed date change for AGM.
- The introduction of fundraising opportunities to generate revenue.

Discussion from members:
- EH raised the following points:
- Item 2.2. Why are we deleting the statement of being Treaty partners? NAW was formed in October 1996, which is why Oct was historically the AGM month. EH reminded attendees that 28 Oct (1835) is the anniversary of the signing of He Whakaputanga every year, and noted a less complex organisational structure back then. PC advised we will put this back into the Constitution.
- Item 11. Reduced notification from 21 to 14 days is very short notice and asked that we reconsider. PC confirmed audit period to remain as 3 weeks in the Constitution.
- Recommendation to refer to Trustees as opposed to Executive. PC acknowledged and agreed to changes.

Motion that the AGM accepts the Constitution amendments as presented:
Moved by Ella Henry, 2nd by Sandra Robinson. Carried unanimously.

General Business

PC called for General Business from members:

- EH noted the need for NAW members to increase financial capability and whether there is a role for NAW to play in facilitating this for the industry. LR noted that insurance was provided via Crombie Lockwood, now with Gallagher. Suggestion for Insurance to be included within NAW budget.

- CA raised the kaupapa of Board appointments. As Treaty partner, Te Pūtahi Paoho had a say on who was the chair of Whakaata Maori, first point of call for anything to do with Māori Broadcasting. CA reminded attendees that NAW are supposed to be consulted by Government, an example is the appointment of the new Chair of Whakaata Māori. EH reminded people that Whakaata Maori is a Treaty settlement. Discussion that the new Government requires high levels of engagement to bring them up to speed.

- BI noted appointments via Legislation of Te Pūtahi Paoho and Andrew Shaw's exit from the NZoA Board. LR noted Ministerial relationships are the ones that need to be strengthened.

- Governance capability for NAW was discussed, request to identify those who would be great Governors and to elevate people into governance roles.

- Summer Wharekawa asked whether NAW will be writing a briefing to the Incoming Minister. LR confirmed yes, NAW are currently supporting others however we will be putting forward our own. Te Mātāwai advised they will put forward
- BI noted the desire of members to volunteer skills and support Trustees to help alleviate the load. PC shared Industry Kura Reo could be an opportunity.

- MdY noted Maoriland created beautiful works from community, and there is a whole new wave of rangatahi film makers coming through. MdY acknowledged the Rautaki Māori from NZFC had a really great response. March 2024 will be extremely busy, Māori in Film Festival, WITBN, etc.

- PC noted Aho Shorts the funniest short film ever seen.

2022 AGM Minutes
Motion that the 2022 AGM Minutes of Ngā Aho Whakaari are accepted: Moved by Karen Te O Kahurangi Waaka, 2nd by Christina Asher. Carried unanimously.

Meeting Closed

PC thanked everyone for attending and handed to Whatanui Flavell to deliver the closing karakia.

The hui was closed at 8:16pm.