



**Maniapoto Māori Trust Board**

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# **MARAE DEVELOPMENT TOOLKIT**

**MARCH 2015**

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## 1. Legal Structures

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
<b>Charities Commission - Marae</b>	Pros and cons of marae registering with Charities Commission	<a href="http://www.charities.govt.nz/news/information-sheets/should-you-register-your-marae-as-a-charity/">http://www.charities.govt.nz/news/information-sheets/should-you-register-your-marae-as-a-charity/</a>	
<b>Charities Commission - Registration</b>	Resources and guidance for organisations considering registration under the Charities Act 2005.	<a href="http://www.charities.govt.nz/">http://www.charities.govt.nz/</a>	Registering with the Charities Commission is voluntary, and has no bearing on the legal status of charitable organisations. However, a charity that chooses not to register with the Commission is not eligible for tax exempt status, and it cannot call itself a "registered charitable entity".
<b>Māori Land Court – information booklets</b>	Information booklets on Māori land trusts, Māori reservations (marae), incorporations, trustee's duties and more.	<a href="http://www.justice.govt.nz/courts/maori-land-court/publications/information-booklets-1">http://www.justice.govt.nz/courts/maori-land-court/publications/information-booklets-1</a>	Most marae are Māori Reservations
<b>Māori Land Court – Māori Reservation</b>	Māori Reservation Regulations 1994 - the rules which govern most marae	<a href="http://www.legislation.govt.nz/regulation/public/1994/0057/latest/DLM188274.html">http://www.legislation.govt.nz/regulation/public/1994/0057/latest/DLM188274.html</a>	
<b>Māori Land Online</b>	Provides a snapshot of the current owners, trustees, memorial and block information for land that falls within the jurisdiction of the Māori Land Court under Te Ture Whēnua Māori Act 1993 and other legislation	<a href="http://www.maorilandonline.govt.nz">http://www.maorilandonline.govt.nz</a>	Primarily Māori Customary and Māori Freehold Land, but also includes, General Land Owned by Māori, Crown Land Reserved for Māori and some treaty settlement reserves, mahingā kai and fishing rights areas. Can search by owner interest, block title or map.
<b>Societies and Trusts Online (Companies Office)</b>	Information and resources for incorporated societies and charitable trusts including registering online.	<a href="http://www.societies.govt.nz">http://www.societies.govt.nz</a>	
<b>Te Puni Kōkiri – Effective Governance – Types of Māori Organisations</b>	These are the main legal structures used by Māori organisations operating on behalf of multiple owners	<a href="http://www.tpk.govt.nz/en/services/effective/governance/organisation/">http://www.tpk.govt.nz/en/services/effective/governance/organisation/</a>	Some have links to case studies of successful organisations operating through them.

## 2. Governance

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
<b>Māori Land Court – Trustees Duties</b>	Information booklet providing a comprehensive guide to the roles and responsibilities of the trustees of a Māori land trust.	<a href="http://www.justice.govt.nz/courts/maori-land-court/documents/publications/booklets/Trustees%20Duties.pdf">http://www.justice.govt.nz/courts/maori-land-court/documents/publications/booklets/Trustees%20Duties.pdf</a>	These roles and responsibilities are drawn from Te Ture Whēnua Māori Act 1993 and from the Trustee Act 1995
<b>Te Puni Kōkiri – Effective Governance</b>	Information to help trustees and directors of Māori organisations with their responsibilities and role as guardians (kaitiaki) and leaders.	<a href="http://www.tpk.govt.nz/en/services/effective/">http://www.tpk.govt.nz/en/services/effective/</a>	

## 3. Planning

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
<b>CommunityNet – Community Resource Kit - Planning</b>	Overview of different types of planning and related tools	<a href="http://www.community.net.nz/how-toguides/crk/sections/two.htm">http://www.community.net.nz/how-toguides/crk/sections/two.htm</a>	Covers – Strategic, operational, project management, marketing, feasibility studies and risk management plans.
<b>CommunityNet – Business Planning for not-for-profits</b>	This online document gives an overview of business planning for community groups and provides a business plan template particularly concentrating on cashflow forecasts.	<a href="http://www.community.net.nz/how-toguides/finance/publicationsresources/business-plan.htm">http://www.community.net.nz/how-toguides/finance/publicationsresources/business-plan.htm</a>	
<b>Environmental Protection Agency – emergency response chart</b>	Emergency procedures – a flip chart to be completed and held on site	<a href="http://www.epa.govt.nz/Publications/Emergency-procedures-stop,-think,-act.pdf">http://www.epa.govt.nz/Publications/Emergency-procedures-stop,-think,-act.pdf</a>	

## 4. Financial Management

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
CommunityNet – Community Resource Kit – Financial Management	A good introduction to Financial Management that covers: financial management, planning, record keeping and reporting and the role of the Treasurer	<a href="http://www.community.net.nz/how-to-guides/finance/publicationsresources/financial-management.htm">http://www.community.net.nz/how-to-guides/finance/publicationsresources/financial-management.htm</a>	The whole Financial Management section can be downloaded as a PDF document
IRD – business tools	An online interactive tool for small businesses but also useful for marae and community organisations	<a href="http://www.ird.govt.nz/yoursituation-bus/starting/tax-for-bus/">http://www.ird.govt.nz/yoursituation-bus/starting/tax-for-bus/</a>	Templates – cashbook especially for those registered for GST; wages, vehicle log book and more.
Our Community	Help sheets, plain-language guides and sample policies to help your community group manage its finances.	<a href="http://www.ourcommunity.com.au/financial/financial_article.jsp?articleId=2205">http://www.ourcommunity.com.au/financial/financial_article.jsp?articleId=2205</a>	

## 5. Tax

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
Inland Revenue – Kaitakawaenga Maori Service	Free advisory service to assist Māori organisations and individuals with their tax responsibilities	<a href="http://www.ird.govt.nz/forms-guides/title/forms-m/ir286-guide-mco-service.html?id=righttabs">http://www.ird.govt.nz/forms-guides/title/forms-m/ir286-guide-mco-service.html?id=righttabs</a>	Ph: 0800 377 774
IRD – information for marae	Overview of tax obligations for marae	<a href="http://www.ird.govt.nz/forms-guides/keyword/notforprofitgroups/ir1006-guide-information-for-marae.html">http://www.ird.govt.nz/forms-guides/keyword/notforprofitgroups/ir1006-guide-information-for-marae.html</a>	Also help you decide if your marae needs to register as a charity or needs to complete a tax return
IRD – tax implications for marae	How to qualify for Income tax exemption	<a href="http://www.ird.govt.nz/maori-organisations/eligibility/marae/">http://www.ird.govt.nz/maori-organisations/eligibility/marae/</a>	Tax implications for marae and information about Māori Authorities
IRD – non-profit organisations	Links to relevant tax information for non-profit organisations including marae	<a href="http://www.ird.govt.nz/non-profit/">http://www.ird.govt.nz/non-profit/</a>	Includes – staff and volunteers, GST, income tax, grants and keeping records and filing returns
IRD – becoming an employer	Definitions of employer and overview of responsibilities	<a href="http://www.ird.govt.nz/payroll-employers/become-employer/become-employer-index.html">http://www.ird.govt.nz/payroll-employers/become-employer/become-employer-index.html</a>	Provides links to further information and tools

<b>IRD – payments and gifts in the Maori community</b>	Fact sheet explains the tax treatment of payments or gifts in the Māori community for the purposes of income tax, GST and employing staff.	<a href="http://www.ird.govt.nz/resources/e/7/e74b0b004bbe5b849deaddbc87554a30/ir278.pdf">http://www.ird.govt.nz/resources/e/7/e74b0b004bbe5b849deaddbc87554a30/ir278.pdf</a>	Not all income is liable for income tax and not all goods and services attract GST. This fact sheet will assist when income tax and GST need to be paid, and when you should deduct PAYE if you employ
<b>IRD – Income tax and charitable organisations</b>	Overview of income tax liability, exemption and tax rates	<a href="http://www.ird.govt.nz/charitable-organisations/chart-orgs-intro/">http://www.ird.govt.nz/charitable-organisations/chart-orgs-intro/</a>	
<b>IRD – Maori Authorities</b>	Overview of Māori Authorities and pros and cons of becoming one	<a href="http://www.ird.govt.nz/maori-organisations/introduction/intro-maori-authorities/">http://www.ird.govt.nz/maori-organisations/introduction/intro-maori-authorities/</a>	
<b>IRD – applying for an IRD number</b>		<a href="http://www.ird.govt.nz/resources/6/5/6574e7004bbe476ab6b0f6bc87554a30/ir596.pdf">http://www.ird.govt.nz/resources/6/5/6574e7004bbe476ab6b0f6bc87554a30/ir596.pdf</a>	Tip to completing the form: <b>Estate or Trust</b> - Choose complying Trust; or <b>Māori Authority</b> - and complete Māori Authority form
<b>IRD – grants and subsidies</b>	Booklet on your tax responsibilities if you receive a grant or subsidy	<a href="http://www.ird.govt.nz/forms-guides/keyword/notforprofitgroups/ir249-guide-grants-and-subsidies.html">http://www.ird.govt.nz/forms-guides/keyword/notforprofitgroups/ir249-guide-grants-and-subsidies.html</a>	This guide includes a list of other booklets that will give you more information you may need
<b>IRD – business tools</b>	An online interactive tool to help you get all your small business tax issues sorted quickly and simply.	<a href="http://www.ird.govt.nz/yoursituation-bus/starting/tax-for-bus/">http://www.ird.govt.nz/yoursituation-bus/starting/tax-for-bus/</a>	

## 6. Funding

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
<b>Creative NZ</b>	Creative New Zealand invests in artists and arts organisations through a number of programmes	<a href="http://www.creativenz.govt.nz/en/getting-funded">http://www.creativenz.govt.nz/en/getting-funded</a>	Creative NZ
<b>Department of Internal Affairs</b>	Grants and Fellowships – Lottery grants, COGS, Crown grants, Trust grants	<a href="http://www.communitymatters.govt.nz/Funding-and-grants---All-of-our-grant-funding">http://www.communitymatters.govt.nz/Funding-and-grants---All-of-our-grant-funding</a>	Contact Hamilton Regional Office for advice Freephone (0800) 824 824 Ph: (07) 839 9960
<b>Department of Conservation</b>	Ngā Whēnua Rāhui funding	<a href="http://www.doc.govt.nz/getting-involved/volunteer-join-or-start-a-project/start-or-fund-a-project/funding/nga-whenua-rahui/">http://www.doc.govt.nz/getting-involved/volunteer-join-or-start-a-project/start-or-fund-a-project/funding/nga-whenua-rahui/</a>	Ngā Whēnua Rāhui Fund - protection of indigenous ecosystems on Maori land. Matauranga Kura Taiao Fund - supporting hapū/iwi initiatives to retain and promote traditional Maori knowledge and its use in biodiversity management

<b>Funding Information Service</b>	Information on funding for groups and individuals in NZ	<a href="http://www.fis.org.nz">http://www.fis.org.nz</a>	Hosts FundView and Breakout databases including on where you can access the full database for free
<b>FundView</b>	Lists grants and community funding for groups and community organisations including FundView public sites free of charge	<a href="http://www.fis.org.nz/index.php?map=yes&amp;app=FundView">http://www.fis.org.nz/index.php?map=yes&amp;app=FundView</a>	FundView includes funding from the government, local authorities, statutory and philanthropic trusts, gaming trusts and some service organisations.
<b>Gaming Machine Societies</b>	A list of gaming machine societies that distribute grants to community groups.	<a href="http://www.dia.govt.nz/diawebsite.nsf/wpg_URL/Services-Casino-and-Non-Casino-Gaming-Funding-For-Community-Groups?OpenDocument#two">http://www.dia.govt.nz/diawebsite.nsf/wpg_URL/Services-Casino-and-Non-Casino-Gaming-Funding-For-Community-Groups?OpenDocument#two</a>	Provides a map or links to access the contact addresses of gaming machine societies in your area and around New Zealand.
<b>Lottery Marae Heritage &amp; Facilities</b>	Funding opportunities available for the improvement of marae-based facilities. These may be capital works projects or conservation projects.	<a href="http://www.communitymatters.govt.nz/Funding-and-grants---Lottery-grants---Lottery-Marae-Heritage-and-Facilities">http://www.communitymatters.govt.nz/Funding-and-grants---Lottery-grants---Lottery-Marae-Heritage-and-Facilities</a>	
<b>Local Authorities - Waitomo District Council</b>	Community grants administered by your local council including Creative Communities (arts funding) and Sport NZ Rural Travel Fund	<a href="http://www.waitomo.govt.nz/events/funding-and-grants/">http://www.waitomo.govt.nz/events/funding-and-grants/</a>	Other funds administered: Community Development Fund, and DC Tynan Trust;
<b>Local Authorities - Ruapehu District Council</b>	Community grants administered by your local council including Creative Communities (arts funding) and Sport NZ Rural Travel Fund	<a href="http://www.ruapehudc.govt.nz/Site/Community/Community_Home_Page.ashx">http://www.ruapehudc.govt.nz/Site/Community/Community_Home_Page.ashx</a>	
<b>Local Authorities - Waipa District Council</b>	Community grants administered by your local council including Creative Communities (arts funding) and Sport NZ Rural Travel Fund	<a href="http://www.waipadc.govt.nz/our-services/CommunityandRecreation/Grants%20and%20Funding/Pages/default.aspx">http://www.waipadc.govt.nz/our-services/CommunityandRecreation/Grants%20and%20Funding/Pages/default.aspx</a>	Other funds administered: Community Board Discretionary Grants and District Promotion Fund Grants
<b>Maniapoto Māori Trust Board</b>	Category One Grants and Scholarships Applications open around the 1 <sup>st</sup> December each year and close on the last day of February of the following year	<a href="http://www.maniapoto.iwi.nz">http://www.maniapoto.iwi.nz</a>	These are for the following purposes: <ul style="list-style-type: none"> <li>• Education (Secondary School, Tertiary including Masters and PhD's)</li> <li>• Sister Grace Scholarship</li> <li>• McDonalds Lime</li> <li>• Social and Community</li> <li>• Cultural</li> </ul>

<b>Maniapoto Māori Trust Board</b>	Category Two Grants - Applications open on notification by the Board and close on the last day of August of the following year	<a href="http://www.maniapoto.iwi.nz">http://www.maniapoto.iwi.nz</a>	These are for the following purposes: General Grants: <ul style="list-style-type: none"> <li>• Regional Management Committee (RMC)</li> <li>• Kaumātua Kaunihera o Maniapoto</li> <li>• Kingitanga</li> <li>• Maniapoto Māori Wardens</li> <li>• Maniapoto Marae</li> </ul> Event Grants: <ul style="list-style-type: none"> <li>• Primary &amp; Secondary School Kapa Haka</li> <li>• Te Reo Maori events including Whikoi mo te Reo</li> <li>• Rangatahi</li> <li>• Kaumātua</li> <li>• RMC Environmental Capacity Building</li> <li>• Te Kawau Māro o Maniapoto (bi-annual)</li> </ul>
<b>Maniapoto Maori Trust Board</b>	Category Three Grants - Applications open on notification by the Board and close the last day of August of the following year	<a href="http://www.maniapoto.iwi.nz">http://www.maniapoto.iwi.nz</a>	These grants are at the discretion of the CEO of the Maniapoto Maori Trust Board
<b>Ministry for Culture and Heritage</b>	Funding NZ Culture	<a href="http://www.mch.govt.nz/funding-nz-culture">http://www.mch.govt.nz/funding-nz-culture</a>	The cultural funding guide is an online database designed to make sources of funding for arts, cultural and heritage activities easy to find.
<b>Te Puni Kōkiri</b>	Services, information and funding investments, to help Māori realise their potential.	<a href="http://www.tpk.govt.nz/en/services/">http://www.tpk.govt.nz/en/services/</a>	Contact Waikato Regional Office Ph. 07 834 7100
<b>Trust Waikato</b>	Trust Waikato donates money to community organisations and projects that focus on welfare, sport, recreation, youth, art, culture, and the environment, for the benefit of people in our region.	<a href="http://www.trustwaikato.co.nz/">http://www.trustwaikato.co.nz/</a>	Ph (07) 838 2660 Freephone (0800) 436 628
<b>Trust Waikato – funding tips</b>	Funding tips and the grant seekers guide	<a href="http://www.trustwaikato.co.nz/Downloads/Funding-Tips">http://www.trustwaikato.co.nz/Downloads/Funding-Tips</a>	
<b>Waikato River Clean-up Trust</b>	The Waikato River Clean-up Trust	<a href="http://www.waikatoriver.org.nz/about-the-waikato-">http://www.waikatoriver.org.nz/about-the-waikato-</a>	Waikato River Clean-up Fund – can be applied to the



	<p>administers and distributes a contestable clean-up fund to work towards the restoration and protection of the health and wellbeing of the Waikato River for present and future generations. In doing so it must pay adequate regard to the vision and strategy and scoping study.</p>	<p><a href="http://river/waikato-river-clean-up-trust/">river/waikato-river-clean-up-trust/</a></p>	<p>Waipa River from the confluence in Ngaruawahia to the source at Pekepeke Spring.</p>
<p><b>WINTEREC Research Development Transfer Voucher Scheme</b></p>	<p>Wintec RDT vouchers are issued to organisations/businesses that have suggested research topics. The vouchers are 'research credits' up to the value of \$5,000 that can be used to engage Wintec to conduct applied research up to a certain value.</p>	<p><a href="http://wintec.ac.nz/research/vouchers">http://wintec.ac.nz/research/vouchers</a></p>	<p>The Wintec RDT Voucher Scheme is an initiative that</p> <ol style="list-style-type: none"> <li>1. Sources practical research requests from Wintec stakeholders in local industry/communities</li> <li>2. Focus' Wintec research towards the needs of those stakeholders</li> <li>3. Develops knowledge based on research outcomes</li> </ol> <p>Increases the transfer of those outcomes &amp; knowledge to industry</p> <p>The scheme is mainly intended to benefit small and medium sized enterprises (SMEs), although research topics with a benefit to wider industry may also be selected from larger organisations.</p> <p>Typically a research voucher will help you to solve a "knowledge question". This may be:</p> <ul style="list-style-type: none"> <li>• A question you have</li> <li>• A problem you need to solve</li> <li>• An idea you want to develop</li> </ul>

## 7. Other Resources

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
<b>Civil Defence</b>	Resources and advice so that you can be prepared in an emergency	<a href="http://www.civildefence.govt.nz/memwebsite.nsf/wqURL/Being-Prepared-Index?OpenDocument">http://www.civildefence.govt.nz/memwebsite.nsf/wqURL/Being-Prepared-Index?OpenDocument</a>	Click the drop down box ,For the CDEM Sector Or contact Waikato Regional Advisor for marae specific resources and emergency management plan templates Ph. 09 362 5174
<b>Historic Places Trust</b>	Protecting Māori heritage	<a href="http://www.historic.org.nz/protectingourheritage/maoriheritage/protectingmaoriheritage.aspx?sc_lang=en">http://www.historic.org.nz/protectingourheritage/maoriheritage/protectingmaoriheritage.aspx?sc_lang=en</a>	To support the management and kaitiakitanga by whānau, hapū and iwi of their heritage places - whether through hands-on preservation, registration, education, workshops, research, liaison or advocacy
<b>Marae Accessibility Toolkit</b>	The toolkit is designed to enable kaumātua and whānau with health and disability impairments to actively engage at marae and remain effective contributors to their marae		The toolkit provides checklists for whānau who have responsibility for guiding a project when building renovations or new buildings are planned. These checklists give an indication of what facilities are required under the Building Act for access by people who have a disability or impairment.
<b>NZ Fire Service</b>	Advice on fire safety systems for your marae	<a href="http://www.fire.org.nz/Fire-Safety/Fire-Safety-Advice/Pages/Marae-fire-safety.aspx">http://www.fire.org.nz/Fire-Safety/Fire-Safety-Advice/Pages/Marae-fire-safety.aspx</a>	Contact your local Māori/Iwi Liaison Officer and download the Protecting Marae from Fire booklet
<b>Papakāinga - Housing NZ - Kāinga Whēnua Loans</b>	Loan allows you to build, purchase or relocate a house on that land.	<a href="http://www.hnzc.co.nz/rent-buy-or-own/home-loans/kainga-whenua">http://www.hnzc.co.nz/rent-buy-or-own/home-loans/kainga-whenua</a>	Housing New Zealand and Kiwibank are working together to help Māori to achieve home ownership on their multiple-owned ancestral land.

## 8. General Resources

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
<b>CommunityNet Aotearoa</b>	An information sharing resource for NZ community and voluntary groups.	<a href="http://www.community.net.nz/">http://www.community.net.nz/</a>	Here you'll find how to guides, news and tools for and by clubs, groups, charities, trusts, hapū & iwi.
<b>Community Resource Kit</b>	A guide to setting up and running community groups in New Zealand.	<a href="http://www.community.net.nz/how-to-guides/crk/">http://www.community.net.nz/how-to-guides/crk/</a>	It is for community, voluntary and iwi/Māori organisations, from small or emerging groups to more established organisations, and all the workers, volunteers and advisors working with these groups. The Kit can be downloaded section-by-section.
<b>Getting Your Community and Hapū online</b>	This resource is for iwi, hapū and communities wanting to connect with their people, their country and the world	<a href="http://www.community.net.nz/howto-guides">http://www.community.net.nz/howto-guides</a>	The resource includes case studies of successful digital initiatives, guidelines on how to set up a range of digital projects, and advice on how to manage a digital project
<b>Te Papa Tongarewa – Museum of NZ</b>	How we help Māori and Iwi – workshops, advice funding and resources.	<a href="http://www.tepapa.govt.nz/NationalServices/MaoriIwi/Pages/overview.aspx">http://www.tepapa.govt.nz/NationalServices/MaoriIwi/Pages/overview.aspx</a>	Rauemi/resources on the conservation of kākahu, wood and tāonga.

## 9. Local organisations – who can provide advice?

NAME	DESCRIPTION	WEBSITE/LINK	FURTHER DETAIL
<b>Department of Internal Affairs – Hamilton Regional Office</b>	<b>Community Advisory Services and Grants and fellowships</b>	<a href="http://www.communitymatters.govt.nz/Working-with-communities">http://www.communitymatters.govt.nz/Working-with-communities</a> <a href="http://www.communitymatters.govt.nz/Funding-and-grants">http://www.communitymatters.govt.nz/Funding-and-grants</a>	Freephone: (0800) 824 824 Ph: (07) 839 9960
<b>Inland Revenue – Kaitakawaenga Māori Service</b>	Free advisory service to assist Māori organisations and individuals with their tax responsibilities	<a href="http://www.ird.govt.nz/forms-guides/title/forms-m/ir286-guide-mco-service.html?id=righttabs">http://www.ird.govt.nz/forms-guides/title/forms-m/ir286-guide-mco-service.html?id=righttabs</a>	Ph: (0800) 377 774
<b>Māori Land Court – Waikato Maniapoto Office in Hamilton</b>	Administration of Māori land trusts and Incorporations – Advisory Clinics	<a href="http://www.justice.govt.nz/courts/maori-land-court/news-events/advisory-clinics-list-1/advisory-clinics-list#waikato-maniapoto-hamilton">http://www.justice.govt.nz/courts/maori-land-court/news-events/advisory-clinics-list-1/advisory-clinics-list#waikato-maniapoto-hamilton</a>	Advisory Service Ph: (07) 9577929
<b>Te Puni Kōkiri – Waikato Regional Office</b>	Services, information and funding investments, to help Māori realise their potential.	<a href="http://www.tpk.govt.nz/en/services/">http://www.tpk.govt.nz/en/services/</a>	Ph: (07) 834 7100