

# **NGA KAITATAU MAORI O AOTEAROA INCORPORATED SUMMARY OF CHANGES TO THE CONSTITUTION.**

## **TWO MAIN CHANGES WERE STIPULATED**

The constitution was updated and put to members at the last AGM (August 2009). However, the constitution was rejected by the companies office for the following two reasons.

**1. The use of the Common Seal needed to be stipulated**

***Signing of Documents (19.0)***

The use of the common seal was specified in clause 19.

**2. More details were required regarding members cessation**

***Cessation of Membership (7.0)***

The new constitution contains clear rules surrounding the cessation of its members.

Any member may resign by giving written notice to the Secretary.

A member may also have their membership terminated if the Executive Committee is of the view that he/she is breaching the rules or acting in a manner inconsistent with the purposes of the Society.

The committee may give written notice of this to the member and must explain how the member is breaching the rules or acting inappropriately. The notice must also contain how the member may remedy the situation or state that the member must in writing give reasons why he/she should not be terminated.

Within 14 days of the member receiving the notice the committee may terminate the member's membership if they are not satisfied

On majority vote the Committee may terminate the members membership by giving the member a second notice (termination notice). The member then has 14 days on receipt of the "termination notice" to appeal the decision to the Society by writing (member's notice) to the Secretary.

The "members notice" gives the member the right to be fairly heard at the next Society Meeting, the member may wish to provide the Secretary with a written explanation of the events in his/her view (the members explanation). The Secretary must then give "the members explanation" to each and every member within 7 days. The member may also defer his/her right to be heard until the following Society Meeting if he/she feels the members have not had sufficient time to consider "the members explanation".

When the member is heard at the Society Meeting the Society may question both the member and Executive Committee. The Society shall vote by majority decision to decide to whether to let the termination stand or reinstate the member. This decision will be final.

## **OTHER CHANGES MADE**

In addition to the two items above, the opportunity was taken to tidy other parts of the constitution to be in line with the example constitution provided on the website.

To follow is an outline of the changes that were included.

### ***Admission of Members (5.0)***

To become a member of Nga Kaitatau Maori o Aotearoa, the requirements have changed slightly. In addition to those already set out in the previous constitution:

A person (“the Applicant”) must complete an application form and supply any other information the Executive Committee requires.

The Executive Committee may interview the Applicant when it considers Membership applications.

### ***The Register of Members (6.0)***

The Secretary shall keep a register of Members (“the register”). If known, the register shall contain the names, the addresses and telephone numbers of all Members, their Iwi, Hapu, and Marae and the dates at which they became Members.

Each Member shall provide such other details as the Executive Committee requires.

### ***Registered Office (2.0)***

The Society offices is registered at 21 Grantham Street, PO Box 1371 Hamilton 3240. This may be changed by resolution of the Executive Committee.

### ***Re-admission of former members (8.0)***

which states that any former member who has resigned may reapply via the same process as a new member would. Terminated members will not be readmitted without approval by majority vote by the Executive Committee

### ***Obligations of Members (9.0)***

A member shall promote the purposes of the Society and shall not do anything to bring the Society into disrepute.

### ***Removal of Executive Members (10.2)***

A note was added to make it clear how committee members can be removed.

### ***Powers (4.0)***

The following powers of the Society have been added (4.2)

1. The power to employ people for the purposes of the society
2. Exercise any power a trustee might exercise
3. Invest in any investment that a trustee might invest in
4. Borrow money and provide security for that if authorised by Majority vote at any Society meeting

Finally the Definitions and Interpretations heading is now found in the back of the document (23.0). Also the date at which the Society is constituted by resolution (29 August 2009) has been added (1.2).

**RULES OF**  
**NGA KAITATAU MAORI O AOTEAROA INCOPORATED**

**1.0 NAME OF SOCIETY**

- 1.1 The name of the society is NGA KAITATAU MAORI O AOTEAROA INCOPORATED (“the Society”). Prior to incorporation this collective has been known as, or referred to as, the National Maori Accountants Network (“NMAN”).
- 1.2 The Society is constituted by resolution dated 21 July 2010.

**2.0 REGISTERED OFFICE**

- 2.1 The registered office of the Society is 21 Grantham Street, PO Box 1371 Hamilton 3240.
- 2.2 The registered office may be changed by resolution of the Executive Committee.

**3.0 PURPOSE AND OBJECTS**

- 3.1 The purpose of Nga Kaitatau Maori o Aotearoa Incorporated is to advance the social and economic welfare of Maori through participation in the accounting profession.

- 3.2 This purpose may be pursued by means including, but not limited to, the following objects:
- (a) Encouraging Maori wishing to gain a career in the accounting profession or in commerce.
  - (b) Encouraging Maori to study towards qualifications relevant to the accounting profession and encouraging and supporting Maori already in such study.
  - (c) Establishing and maintaining support networks for members or other Maori active in the accounting profession and related occupations.
  - (d) Assisting in the professional development of members or other Maori active in the accounting profession and related occupations.
  - (e) Promoting te reo Maori me nga tikanga Maori amongst members.
  - (f) Liaising with other bodies relevant to the accounting profession or having relevance to issues facing members at the time.
  - (g) Developing strategic alliances with any of the bodies referred to in 3.2(f) or any other organisations that may advance the purpose and objectives of Nga Kaitatau Maori o Aotearoa Incorporated.
  - (h) Raising awareness and understanding of kaupapa Maori with the accounting professions, related occupations and industries; and
  - (i) Fostering the growth and development of economic leaders and initiatives for Maori.
- 3.3 Notwithstanding anything in these rules, Nga Kaitatau Maori o Aotearoa Incorporated may not pursue any objective which is not charitable under the laws of New Zealand at the time.
- 3.4 Nga Kaitatau Maori o Aotearoa Incorporated is separate from and exists in addition to other bodies which may regulate the membership and functioning of the accounting profession. Nga Kaitatau Maori o Aotearoa Incorporated may not participate in the regulation of membership or functioning of the accounting profession other than to comment on how that regulation might affect its members, the welfare of Maori and to make recommendations regarding suitable Maori participation and Maori representatives.

## **4.0 POWERS**

- 4.1 Nga Kaitatau Maori o Aotearoa Incorporated shall have the power to do anything that is charitable, legal and consistent with the achievement of its purpose and objects.
- 4.2 Powers of the Society include the ability to:
- (a) Employ people for the purposes of the Society;
  - (b) Exercise any power a trustee might exercise;
  - (c) Invest in any investment that a trustee might invest in;
  - (d) Borrow money and provide security for that if authorised by Majority vote at any Society meeting.

## **MEMBERSHIP**

### **5.0 Admission of Members**

- 5.1 To become a member of Nga Kaitatau Maori o Aotearoa Incorporated, a person (“the Applicant”) must:
- a) Complete an application form and
  - b) Supply any other information the Executive Committee requires.
- 5.2 The Executive Committee may interview the Applicant when it considers Membership applications.
- 5.3 The membership of Nga Kaitatau Maori o Aotearoa Incorporated and the subscription fees, if any, shall be at the sole discretion of, and subject to, the approval by the Executive Committee. The Executive Committee shall advise the Applicant of its decision and that decision shall be final.

5.4 In considering applications, the Executive Committee will consider if the Applicant is:

- a) of Māori descent, and
  - i) studying towards an accounting related degree, or
  - ii) carries or has carried out professional accounting related work for an Approved Training Organisation, Chartered Accountancy (CA) practice, or a CA related firm, or
  - iii) a member of NZICA or a similar professional accounting body.

**OR**

- b) committed to the objectives of Nga Kaitatau Maori o Aotearoa Incorporated

## 6.0 The Register of Members

6.1 The Secretary shall keep a register of Members (“the register”). If known, the register shall contain the names, the addresses, email details and telephone numbers of all Members, their Iwi, Hapu, and Marae and the dates at which they became Members.

6.2 Each Member shall provide such other details as the Executive Committee requires.

## 7.0 Cessation of Membership

7.1 Any member may resign by giving written notice to the Secretary.

7.2 A Member may have his or her Membership terminated in the following way:

- (a) If, for any reason whatsoever, the Executive Committee is of the view that a Member is breaching the Rules or acting in a manner inconsistent with the purposes of the Society, the Executive Committee may give written notice of this to the Member (“the Executive Committee’s Notice”). The Executive Committee’s Notice must:
  - (i) Explain how the Member is breaching the Rules or acting in a manner inconsistent with the purposes of the Society;
  - (ii) State what the Member must do in order to remedy the situation; or state that the Member must write to the Executive Committee giving reasons why the Executive Committee should not terminate the Member’s Membership.

- (iii) State that if, within 14 days of the Member receiving the Executive Committee's Notice, the Executive Committee is not satisfied, the Executive Committee may in its absolute discretion immediately terminate the Member's Membership.
  - (iv) State that if the Executive Committee terminates the Member's Membership, the Member may appeal to the Society.
- (b) 14 days after the Member received the Executive Committee's Notice, the Executive Committee may in its absolute discretion by majority vote terminate the Member's Membership by giving the Member written notice ("Termination Notice"), which takes immediate effect. The Termination Notice must state that the Member may appeal to the Society at the next Meeting by giving written notice to the Secretary ("Member's Notice") within 14 days of the Member's receipt of the Termination Notice.
- (c) If the Member gives the Member's Notice to the Secretary, the Member will have the right to be fairly heard at the next Society Meeting. If the Member chooses, the Member may provide the Secretary with a written explanation of the events as the Member sees them ("the Member's Explanation"), and the Member may require the Secretary to give the Member's Explanation to every other Member within 7 days of the Secretary receiving the Member's Explanation. If the Member is not satisfied that the other Society Members have had sufficient time to consider the Member's Explanation, the Member may defer his or her right to be heard until the following the Society Meeting.
- (d) When the Member is heard at a Society Meeting, the Society may question the Member and the Executive Committee Members.
- (e) The Society shall then by majority vote decide whether to let the termination stand, or whether to reinstate the Member. The Society's decision will be final.

## 8.0 Re-admission of former Members

8.1 Any former Member who has resigned may apply for re-admission in the same way as a new applicant, but if the former Member's membership was terminated by the Executive Committee or the Society, the Applicant shall not be readmitted without the approval of the Executive Committee by majority vote

## 9.0 Obligations of Members

9.1 All Members (and Executive Committee Members) shall promote the purposes of the Society and shall do nothing to bring the Society into disrepute.

## 10.0 EXECUTIVE COMMITTEE

10.1 Appointment of the Executive Committee of Nga Kaitatau Maori o Aotearoa Incorporated:

- (a) At the Annual General Meeting, the current Chairperson or another duly charged Executive Committee member shall call for nominations for regional representatives. If voting is required, the Chairperson or another duly charged Executive Committee member can choose to conduct a "show of hands" or a "secret ballot".
- (b) The people selected in 10.1(a) and any other members approved at the Annual General Meeting shall be known as the Executive Committee.
- (c) In addition to those members approved at the Annual General Meeting, the Executive Committee shall have the power, by unanimous resolution, to appoint additional members to the Executive Committee. Such members "may" include student representatives, a legal representative from Te Hunga Roia Maori o Aotearoa, kuia and kaumatua.
- (d) At the first meeting of the Executive Committee, following the Annual General Meeting, the Executive Committee shall select a Chairperson, Deputy Chairperson, Secretary and Treasurer.
- (e) At all times, the Chairperson and Deputy Chairperson must be of New Zealand Maori descent and current qualified members of the NZICA or similar professional accounting body.
- (f) At all times, the majority of the Executive Committee members must be:
  - i) of New Zealand Maori descent and



ii) current qualified members of the NZICA or similar professional accounting body.

(g) No person shall be a Chairperson for more than five consecutive years

10.2 An Executive Committee member can be removed from the committee if:

(a) The member is not re-appointed at an Annual General Meeting.

(b) The members written resignation is accepted by the Executive Committee at an Executive Meeting, Special General Meeting or Annual General Meeting.

(c) The member fails to attend 3 consecutive Executive meetings without providing their apologies in advance.

## **11.0 POWERS OF THE EXECUTIVE COMMITTEE**

11.1 The Executive Committee of Nga Kaitatau Maori o Aotearoa Incorporated:

(d) Shall conduct the affairs of Nga Kaitatau Maori o Aotearoa Incorporated, keep proper books of account and other records of the business of Nga Kaitatau Maori o Aotearoa Incorporated and submit Annual Financial Reports to the annual general meeting.

(e) Shall have the power to appoint additional members of the Executive Committee as outlined in clause 10.1(c). The number of members is not to exceed a total of eight.

(f) May appoint sub-committees, however, a recommendation of a sub-committee cannot bind the Executive Committee or Nga Kaitatau Maori o Aotearoa Incorporated.

(g) May invite any person to be a Patron of Nga Kaitatau Maori o Aotearoa Incorporated.

11.2 Each member shall pay subscription fees. The Executive Committee has the power to set the level of subscription fees and alter the fee level from time to time as they see fit.

## **12.0 SOCIETY MEETINGS**

- 12.1 A Society meeting is either an Annual General Meeting or a Special General Meeting.
- 12.2 All members may attend and vote at Society Meetings.
- 12.3 No Society Meeting may be held unless a Quorum of members is present.
- 12.4 On any given motion at a Society Meeting, the Chairperson shall in good faith determine whether to vote by:
- (a) Voices;
  - (b) Show of hands; or
  - (c) Secret ballot.

## **13.0 Annual General Meeting**

- 13.1 The Annual General Meeting shall be held before 31 October in every year on a date and at a time and place to be fixed by the Executive Committee for the following purposes:
- (a) To receive the annual reports of the Officers.
  - (b) To fill the vacancies in the Executive Committee (if required).
  - (c) To appoint an auditor for the ensuing year (if required).
  - (d) To decide on any resolution which may be submitted to the meeting.
  - (e) To discuss general business.

## 14.0 Special General Meeting

14.1 A Special General Meeting may be called for any purpose by:

- (a) A resolution of the Executive Committee.
- (b) The Secretary upon receipt of a written requisition signed by not less than 10 members stating the purpose for which the meeting is required.

## 15 Executive Committee Meetings

15.1 The Executive Committee may meet, adjourn and otherwise regulate its Executive Committee meetings as it sees fit.

15.2 An Executive Committee meeting may take place by way of teleconference.

15.3 A resolution of the Executive Committee that is in writing and has been assented to by a quorum by letter or written electronic transmission shall be as valid and effectual as if it had been passed at a meeting of the Executive Committee duly called and constituted.

15.4 Decisions of the Executive Committee shall be by majority vote.

15.5 Only Executive Committee Members present at an Executive Committee meeting may vote at that Executive Committee meeting.

15.6 Subject to these rules, the Executive Committee may regulate its own practices.

## 16 Meeting Chair

16.1 If the Chairperson is not present then a Chair shall be selected from the Executive Committee by a consensus vote of members who are present.

## 17 Quorum

- 17.1 At Executive Committee meetings the quorum shall be four Executive Committee members.
- 17.2 At an Annual General Meeting or a Special General Meeting, the quorum shall be four Executive Committee members and ten Nga Kaitatau Maori o Aotearoa Incorporated members.

## 18 Voting

- 18.1 A member shall be entitled to attend and vote in person or by proxy at any Annual or Special General Meeting of Nga Kaitatau Maori o Aotearoa Incorporated.

## 19 Notice of Meetings

- 19.1 Notice of meetings must be convened by the Secretary by letter or written electronic transmission not less than 20 days prior to the meeting, except for Executive Committee meetings.

## 20 Signing of Documents

- 20.1 The Society shall have a common seal. A document shall be executed on behalf of the Society if:
- (a) The common seal is attached to the document; and
  - (b) The document is witnessed by any one of the Chairperson, Secretary, or Treasurer and countersigned by one other member of the Executive Committee.

## 21.0 FINANCES

- 21.1 The Treasurer shall keep proper records of all financial transactions.
- 21.2 All monies payable to Nga Kaitatau Maori o Aotearoa Incorporated shall be banked into an account in the name of Nga Kaitatau Maori o Aotearoa Incorporated as soon as possible after receipt and no later than 3 working days after receipt.
- 21.3 The Executive Committee shall be able to appoint and remove cheque signatories. Every cheque or withdrawal from the bank account(s) of Nga Kaitatau Maori o Aotearoa Incorporated shall require at least two authorised signatures.
- 21.4 All payments made from the bank account (s) of Nga Kaitatau Maori o Aotearoa Incorporated must be reviewed and approved by the Executive Committee. The Executive Committee can approve expenditure by:
- (a) Bills payable being tabled at an Executive Committee meeting for approval
  - (b) A schedule of payments or a spending budget being tabled at an Executive Committee meeting for approval
  - (c) Approved spending limits and policies and procedures being tabled at an Executive Committee meeting for approval
- 21.5 The Executive Committee may invest the funds of Nga Kaitatau Maori o Aotearoa Incorporated on deposit with any trading or savings bank.
- 21.6 The financial year shall end on 31 March. This date can be altered by resolution at any Annual General Meeting or Special General Meeting.
- 21.7 Annual Financial Reports shall be prepared by a chartered accountant each year for the Annual General Meeting. The Executive Committee may request that those accounts be audited or a resolution may be passed at an Annual General Meeting or Special General Meeting that the accounts be audited.

## **22.0 ALTERATION OF RULES**

22.1 These rules may not be altered except by resolution passed at an Annual General Meeting or a Special General Meeting in the following way:

- (a) Notice of the meeting must specify the resolution to be put to the meeting and the reasons for the proposed change in the Rules.
- (b) The proposed resolution may be amended before it is put to the vote.
- (c) The resolution shall not pass unless carried by at least two-thirds of those entitled to vote including those present and proxy votes.

## **23.0 NO PRIVATE PECUNIARY PROFIT**

23.1 No private pecuniary profit shall be made by any person that is a member of Nga Kaitatau Maori o Aotearoa Incorporated, except that:

- (a) any member may receive full reimbursement for all expenses properly incurred by that member in connection with the affairs of Nga Kaitatau Maori o Aotearoa Incorporated;
- (b) Nga Kaitatau Maori o Aotearoa Incorporated may pay reasonable and proper remuneration to any Executive Committee, officer or servant of Nga Kaitatau Maori o Aotearoa Incorporated (whether a member or not) in return for services actually rendered to Nga Kaitatau Maori o Aotearoa Incorporated;
- (c) any member may be paid all usual professional, business or trade charges for services rendered, time expended and all acts done by that Member or by any firm or entity of which that member is an owner, employee or associate in connection with the affairs of Nga Kaitatau Maori o Aotearoa Incorporated;

### 23.2 Recipients are not to influence benefits.

Notwithstanding anything contained or implied in this document, any person who is a member of Nga Kaitatau Maori o Aotearoa Incorporated shall not by virtue of their capacity in any way (whether directly or indirectly) determine, or materially influence in any way the determination of the nature or the amount of the nature or the amount of any benefit or advantage or income or the circumstances in which it is or is to be received, gained, achieved, afforded or derived by that person.

## **24.0 WINDING UP**

24.1 Nga Kaitatau Maori o Aotearoa Incorporated shall be wound up if a resolution requiring Nga Kaitatau Maori o Aotearoa Incorporated to be wound up is passed and subsequently confirmed in accordance with Section 24 of the Incorporated Societies Act 1908.

24.2 Upon the winding-up of Nga Kaitatau Maori o Aotearoa Incorporated, all funds and other assets, after the satisfaction of all liabilities, shall be vested in a charity (or charities) with purposes and objectives as close as possible to those of Nga Kaitatau Maori o Aotearoa Incorporated.

## 25.0 DEFINITIONS AND INTERPRETATIONS

25.1 The following definitions and interpretations shall apply:

**NZICA** - shall mean the New Zealand Institute of Chartered Accountants and shall include any subsequent accounting bodies that are renamed or formed to replace the NZICA.

**Approved Training Organisation** - shall mean an entity recognised by any professional accounting body as an approved training organisation.

**Current Qualified Members of NZICA** - shall mean members of NZICA that have achieved full membership of a recognised college and does not include provisional members.

**Recognised Regions** - shall mean Auckland, Waikato/Bay of Plenty, Wellington, the South Island and/or any geographical areas of membership as determined by the Executive from time to time.

**Regional Representative** - shall mean a person selected to represent the members of a recognised region.

**Annual Financial Reports** - shall mean an Income Statement, Balance Sheet and/or any financial reports considered appropriate by the Executive.

**Teleconference** - shall mean a telephone or video conference call or any similar communication methods

**Incorporated Societies Act 1908** - shall mean this act or any subsequent act that may replace it.

**Vote By “Show of Hands”** - shall mean a vote in which members raise a hand in order to state their agreement with something.

**Vote By “Secret ballot”** - shall mean a vote conducted in which each member’s choice is kept confidential but the totalled votes will be made public.