



New Zealand Gazette

WELLINGTON: THURSDAY, 14 AUGUST 2008

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USING THE GAZETTE

The *New Zealand Gazette*, the official newspaper of the Government of New Zealand, is published weekly on Thursday. Publishing time is 4.00pm.

Closing time for lodgement of notices under the Companies, Partnership, Insolvency and Land Transfer Acts is 12.00 midday on Monday (except where that day is a public holiday, in which case the deadline will be 12.00 midday on the last working day of the preceding week).

All other notices must be lodged at the New Zealand Gazette office by 12.00 midday, Tuesday, in the week of publication.

Notices are accepted for publication in the next available issue, unless otherwise specified.

Notices may be submitted by email, facsimile or post. Dates and proper names should be shown clearly.

A covering instruction setting out requirements should accompany all notices, but the *New Zealand Gazette* reserves the right to apply its in-house style.

Notices for publication and related correspondence should be addressed to

New Zealand Gazette
Department of Internal Affairs
PO Box 805
Wellington 6140
Telephone: (04) 470 2930 / (04) 470 2931
Facsimile: (04) 470 2932
Email: gazette@parliament.govt.nz

Cancelled Notices

Notices cancelled after being accepted for publication will be subject to a charge of \$55.00 to cover setting up and deleting costs. The deadline for cancelling notices is 12.00 midday on Wednesdays.

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Availability

New Zealand Gazette editions and a search-by-notice facility are available on the website

www.gazette.govt.nz

All editions are also available on subscription from the New Zealand Gazette Office, Department of Internal Affairs, PO Box 805, Wellington 6140 (telephone: (04) 470 2930), or over the counter at

Bennetts Government Bookshop, Bowen House, Lambton Quay, Wellington.

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Bankruptcy Notices

Bankruptcies

The official assignee advises the following bankruptcies:

Arnold, Paul Frank, 69 Sunnybrae Road, Takapuna, Auckland – 31 July 2008.

Coulthard, Anne Gwendoline, 6/148 State Highway 6, Albert Town, Wanaka – 2 August 2008.

Gaffney, Kenneth, 95 Joseph Street, Waverley, Invercargill – 2 August 2008.

Gounder, Jalendra Mani, 100 Mohaka Street, Wainuiomata, Lower Hutt – 4 August 2008.

Harris, Paul Bernard, Hamilton Road, Cambridge – 2 August 2008.

Henderson, Keith Michael, 40 Coates Street, Tawa, Wellington – 3 August 2008.

Hesketh, James Alexander, 21 Riddlers Crescent, Petone, Lower Hutt – 2 August 2008.

Kaumavae, Lolohea, 5 Frank Hewitt Place, Pukekohe – 2 August 2008.

Le Lievre, Andre Francis, 11 Blakiston Street, Hoon Hay, Christchurch – 6 August 2008.

Lee, Young Chul, 237 Glenmore Road, Coatesville, Auckland – 31 July 2008.

Legge, Patricia Mary (also known as **Wallis, Patricia Mary**), 25 Aileen Place, Newton, Hamilton – 6 August 2008.

Marr, Andrew, Christchurch – 3 August 2008.

Mason, James, 30 Ihumatao Road, Mangere, Auckland – 31 July 2008.

McKay, Stanley Robert, 79 McMaster Road, Saddle Hill, Dunedin – 4 August 2008.

McKay, Theresa Josephine, 79 McMaster Road, Saddle Hill, Dunedin – 4 August 2008.

Morriss, Shelley Anne, 10 Selwyn Road, Lyttelton, Christchurch – 3 August 2008.

Murray, Clive Stanley, 20 Bodi Place, Te Atatu South, Auckland – 3 August 2008.

Natusch, Jacqueline Frances, 5A Forrester Drive, Welcome Bay, Tauranga – 7 August 2008.

Olsson, Shirelle Elizabeth, 5 Sonterra Close, Manurewa, Auckland – 7 August 2008.

Palin, Steven Thomas, 14G Blundell Street, Pine Hill, Dunedin – 7 August 2008.

Potini, Vanessa Julene Peata, 139 Hutchison Road, Howick, Auckland – 3 August 2008.

Rippin, Patrick Euan, Sarsfield Street, Herne Bay, Auckland – 5 August 2008.

Robertson, Gregory Clarence, 19 Fareham Lane, RD 1, Blenheim – 2 August 2008.

Ross, Sharon Grace, 135 Moire Road, West Harbour, Auckland – 2 August 2008.

Ross, Wayne Donald, 135 Moire Road, West Harbour, Auckland – 2 August 2008.

Steele, Sheryl, 5/1 Harding Avenue, Panmure, Auckland – 6 August 2008.

Stratton, Carol Dorothy, 399 Rosebank Road, Avondale, Auckland – 31 July 2008.

Taylor, Allannah Brooke, 60C Mana Esplanade, Paremata, Wellington – 3 August 2008.

Toms, Kevin James, 17 St Paul's Avenue, Slough, England – 2 August 2008.

Van Der Plas, Ronald Dirk Johannes, 5 Sandalwood Place, North Shore, Christchurch – 1 August 2008.

Van Halewyn, Kate Yvonne, 9/7 Clare Street, North End, Oamaru – 2 August 2008.

Walker, Dean Brian, 94 Argyle Street, Mosgiel – 2 August 2008.

Webb, Daniel Noel, 1/38 Coyle Street, Sandringham, Auckland – 2 August 2008.

Wiid, Erika, 167 Skinner Road, RD 23, Stratford – 2 August 2008.

Wood, Alan Fredrick, 49 Totara Street, Wainuiomata, Lower Hutt – 2 August 2008.

Young, Mandy Rebecca (also known as **Butler, Mandy Rebecca**), 11 Oregon Street, Ocean Grove, Dunedin – 2 August 2008.

Zhong, Lin (also known as **Zhong, Lily**), 27 Gilberd Place, Torbay, North Shore City – 31 July 2008.

OFFICIAL ASSIGNEE.

Private Bag 4714, Christchurch. Freephone: 0508 467 658.
Website: www.insolvency.govt.nz

No Asset Procedures

The official assignee advises the following no asset procedures:

Ansley, Craig, 78 Lilybank Road, Westmere, Wanganui – 4 August 2008.

Baker, Ruth, 4 Putorino Station Road, RD 1, Putorino, Napier – 7 August 2008.

Bayley, Melissa Joy Jesse (also known as **Geard, Melissa Joy Jesse**; **Bryant, Melissa Joy Jesse** and **Boyd, Melissa Joy Jesse**), 109A King Street, Hikurangi, Whangarei – 6 August 2008.

Brunsell, Helen Dorothy, 619G Maunganui Road, Mount Maunganui – 7 August 2008.

Burstein, Michele Patricia, 34 Chilcott Road, Henderson, Waitakere – 5 August 2008.

Chand, Diwan, 14 Picton Street, Papatoetoe North, Manukau – 5 August 2008.

Chand, Yashmeen Nisha, 14 Picton Street, Papatoetoe North, Manukau – 5 August 2008.

Edwards, Claire Julianne, 35 Taylor Avenue, Feilding – 4 August 2008.

Flint, Helen Anne, 9/62 Franklin Drive, Mudgeeraba, Gold Coast, Queensland, Australia – 4 August 2008.

Flint, Leslie David, 9/62 Franklin Drive, Mudgeeraba, Gold Coast, Queensland, Australia – 4 August 2008.

Foster, Lucy (also known as **Foster, Peggy**), 13 Buckland Road, Tuakau, Auckland – 1 August 2008.

Gatchell, Richard Wayne, 70 Hospital Road, Witherlea, Blenheim – 3 August 2008.

Goodall, Michael Roy, 5A Coventry Street, Cambridge Heights, Tauranga – 7 August 2008.

Hickey, Denis, 161 Main Highway, Ellerslie, Auckland – 1 August 2008.

James, Tracey Lynn, 5/14 Kiwi Street, Kaikoura – 3 August 2008.

Kaata-Tipiwai, Charlotte, 5 Harker Avenue, Wairoa – 4 August 2008.

Martin, Lionel, 83 Chelsea Street, Linwood, Christchurch – 7 August 2008.

Mather, Stacey Melissa, 25 Suzanne Grove, Kelvin Grove, Palmerston North – 7 August 2008.

McLean, Judith Evelyn, 22A Lancaster Street, Arthur Richards Village, Napier – 3 August 2008.

McPherson, Nathaniel Lester, 2/74 Madras Street, Khandallah, Wellington – 7 August 2008.

Morgan, Stuart James, 5 Montague Street, Hornby, Christchurch – 4 August 2008.

Murphy, Maria Elizabeth, 34 Kippenberger Drive, Linton Camp, Palmerston North – 1 August 2008.

Parker, Lisa-Marie, 78 Lilybank Road, Westmere, Wanganui – 4 August 2008.

Patete, Tracey, 52 Ngaio Street, Otaki – 7 August 2008.

Patterson, James Garry, 1/16 Shirley Road, Grey Lynn, Auckland – 3 August 2008.

Penese-Sua, Makalio, Wellington – 7 August 2008.

Prentice, Paula Maree, 12 Gower Street, Trentham, Upper Hutt – 4 August 2008.

Reeve, Jacqueline, 3B Ballance Place, Marewa, Napier – 4 August 2008.

Renolds, Peter Ritchard Recklaw, 6/35 Howe Street, Howick, Auckland – 4 August 2008.

Spriggins, Delwyne Maree, 62A Paine Street, Judea, Tauranga – 3 August 2008.

Stratford, Shannon Lex, 14 Monahan Street, Motueka – 3 August 2008.

Sutherland, Erin Marie, 1/580 Cashel Street, Linwood, Christchurch – 3 August 2008.

Tarei, Reuben Hokimoana Tiare, 2/4 Herewini Street, Rotorua – 3 August 2008.

Thomas, Denise Joy, 126 Hampshire Street, Aranui, Christchurch – 3 August 2008.

Trounson, Ricky, 5 Ward Street, Addington, Christchurch – 3 August 2008.

Tumai, Dionne Rae, 54 Snell Drive, Fairfield, Hamilton – 6 August 2008.

Waghorn, Jacob, 9 Humber Street, Roslyn, Palmerston North – 5 August 2008.

Whaanga, Peter Arnold Hutchins, 12A Bisson Place, Maraenui, Napier – 1 August 2008.

White, Nicola Jayne, 8 Edison Place, Woolston, Christchurch – 1 August 2008.

Wipa, Dion Albert, 109 Coxhead Road, Manurewa, Auckland – 7 August 2008.

Wong, Phillip, C33/418 Albany Highway, Albany, North Shore City – 1 August 2008.

OFFICIAL ASSIGNEE.

Private Bag 4714, Christchurch. Freephone: 0508 467 658.
Website: www.insolvency.govt.nz

ba5827

Company Notices

APPOINTMENT AND RELEASE OF RECEIVERS / MANAGERS

Tutukaka Holdings Limited (in receivership)
("the company")

Notice of Appointment of Receivers

Pursuant to Section 8(1) of the Receiverships Act 1993

Company No.: 1103329

Colin Thomas McCloy and John Anthony Waller, of PricewaterhouseCoopers, were appointed joint and several receivers of Tutukaka Holdings Limited (in receivership) on 7 August 2008 under the terms of a security agreement.

The Property in Receivership is: All of the company's undertakings, property and assets.

The Receivers' Office Address is: PricewaterhouseCoopers,
188 Quay Street (Private Bag 92162), Auckland.
Telephone: (09) 355 8808. Facsimile: (09) 355 8013.

Dated this 8th day of August 2008.

COLIN THOMAS MCCLOY.

ar5852

Tennyson Motor Inn (2003) Limited
(in receivership) ("the company")

Notice of Appointment of Receivers

Pursuant to Section 8(1) of the Receiverships Act 1993

John Richard Palairt and Graham Cameron Edwards, chartered accountants of Napier, were appointed joint receivers of Tennyson Motor Inn (2003) Limited on 4 August 2008 by Davidson Armstrong & Campbell Solicitors Nominee Company Limited under the terms of a security and loan agreement giving the holder a secured charge over the whole of the assets of the company.

The Property in Receivership is: All of the company's present and after acquired property.

The Receivers' Postal Address is: BDO Spicers Hawke's Bay, PO Box 944, Napier. Telephone: (06) 835 3364. Facsimile: (06) 835 3388. Email: john.palairt@npe.bdospicers.com

Dated this 5th day of August 2008.

JOHN PALAIRET, Joint Receiver.

ar5774

APPOINTMENT AND RELEASE OF LIQUIDATORS

Appointment of Liquidator

The official assignee advises the following liquidations:

30 July 2008

Boss Limited.

1 August 2008

3 N 5 Wallboards 2006 Limited.

The Great Wall Aluminium Limited.

6 August 2008

Bardell New Zealand Limited.

NZ Stop in Dairy Limited.

Tasman Action Group Incorporated.

OFFICIAL ASSIGNEE.

Private Bag 4714, Christchurch. Freephone: 0508 467 658.
Website: www.insolvency.govt.nz

al5828

LJO Investments Limited (formerly Carline Limited)
(in liquidation)

Notice of Appointment of Liquidators

Pursuant to Section 241(2)(c) of the Companies Act 1993

Henry David Levin, insolvency specialist, and David Stuart Vance, chartered accountant, were appointed liquidators jointly and severally of the company by the High Court at Auckland on the date and time below:

6 August 2008

LJO Investments Limited (in liquidation) at 11.04am.

Notice to Creditors to Lodge Claims

The liquidators have fixed 10 September 2008, as the last day for creditors to make their claims and establish any priority their claims may have.

Creditors who have not made a claim at the date a distribution is declared will be excluded from the benefit of that distribution and those creditors may not object to that distribution.

Enquiries for information relating to the liquidation may be made to Jennifer Ji at Deloitte, Level 7, Deloitte House, 8 Nelson Street, Auckland. *Postal Address:* PO Box 33, Shortland Street, Auckland. Telephone: (09) 309 4944. Facsimile: (09) 309 4947.

HENRY DAVID LEVIN, Liquidator.

Note: Any creditors claiming a security interest in respect of the above-named company should provide details to the liquidators urgently.

al5796

Oceana Group Limited (in liquidation)

Notice of Appointment of Liquidators

Pursuant to Section 241(2)(c) of the Companies Act 1993

Vivien Judith Madsen-Ries, insolvency specialist, and David Stuart Vance, chartered accountant, were appointed liquidators jointly and severally of the company by the High Court at Auckland on the date and time below:

8 August 2008

Oceana Group Limited (in liquidation) at 11.05am.

Notice to Creditors to Lodge Claims

The liquidators have fixed 12 September 2008, as the last day for creditors to make their claims and establish any priority their claims may have.

Creditors who have not made a claim at the date a distribution is declared will be excluded from the benefit of that distribution and those creditors may not object to that distribution.

Enquiries for information relating to the liquidation may be made to Liubov Medvedeva at Deloitte, Level 8, Deloitte House, 8 Nelson Street, Auckland. *Postal Address:* PO Box 33, Shortland Street, Auckland. Telephone: (09) 309 4944. Facsimile: (09) 309 4947.

VIVIEN JUDITH MADSEN-RIES, Liquidator.

Note: Any creditors claiming a security interest in respect of the above-named company should provide details to the liquidators urgently.

al5877

The Establishment Petone Limited (in liquidation)

Notice of Appointment of Liquidators

Pursuant to Section 241(2)(c) of the Companies Act 1993

Gregory John Sherriff, insolvency specialist, and David Stuart Vance, chartered accountant, were appointed liquidators jointly and severally of the company by special shareholder's resolution, pursuant to sections 241(2)(a) and 241(3)(a) of the Companies Act 1993, on the date and time below:

6 August 2008

The Establishment Petone Limited (in liquidation) at 12.20pm.

Notice to Creditors to Lodge Claims

The liquidators have fixed 10 September 2008, as the last day for creditors to make their claims and establish any priority their claims may have.

Creditors who have not made a claim at the date a distribution is declared will be excluded from the benefit

of that distribution and those creditors may not object to that distribution.

Enquiries for information relating to the liquidation may be made to Logan Nicholls at Deloitte, Levels 11–16, Deloitte House, 10 Brandon Street, Wellington. *Postal Address:* PO Box 1990, Wellington. Telephone: (04) 472 1677. Facsimile: (04) 472 8023.

GREGORY SHERRIFF, Liquidator.

Note: Any creditors claiming a security interest in respect of the above-named company should provide details to the liquidators urgently.

al5833

Diggerdog Limited (in liquidation)

Notice of Appointment of Liquidators

Pursuant to Section 241(2)(c) of the Companies Act 1993

Gregory John Sherriff, insolvency specialist, and David Stuart Vance, chartered accountant, were appointed liquidators jointly and severally of the company by special shareholder's resolution, pursuant to sections 241(2)(a) and 241(3)(a) of the Companies Act 1993, on the date and time below:

7 August 2008

Diggerdog Limited (in liquidation) at 10.05am.

Notice to Creditors to Lodge Claims

The liquidators have fixed 11 September 2008, as the last day for creditors to make their claims and establish any priority their claims may have.

Creditors who have not made a claim at the date a distribution is declared will be excluded from the benefit of that distribution and those creditors may not object to that distribution.

Enquiries for information relating to the liquidation may be made to Logan Nicholls at Deloitte, Levels 11–16, Deloitte House, 10 Brandon Street, Wellington. *Postal Address:* PO Box 1990, Wellington. Telephone: (04) 472 1677. Facsimile: (04) 472 8023.

GREGORY SHERRIFF, Liquidator.

Note: Any creditors claiming a security interest in respect of the above-named company should provide details to the liquidators urgently.

al5834

I Am Import, Export and Distributor Limited

Notice of Appointment of Liquidators

Pursuant to Section 255(2) of the Companies Act 1993

Iain Bruce Shephard and Christine Margaret Dunphy were appointed jointly and severally as liquidators of the company by order of the High Court at Wellington, pursuant to section 246 of the Companies Act 1993, on the date and time below:

4 August 2008

I Am Import, Export and Distributor Limited (in liquidation) at 10.40am.

Dated this 4th day of August 2008.

CHRIS DUNPHY, Liquidator.

Address for Service: Shephard Dunphy Limited, Level 2, Zephyr House, 82 Willis Street, Wellington. Telephone: (04) 473 6747. Facsimile: (04) 473 6748.

Postal Address for Service: Shephard Dunphy Limited, PO Box 11793, Wellington.

For Enquiries Contact: Andrew Croad.

al5692

Max Coffee Roasters Limited

Public Notice of Appointment of Liquidator

It was resolved by special resolution of the shareholders, pursuant to section 241(2)(a) of the Companies Act 1993, that the company be liquidated and that Grant Bruce Reynolds, insolvency practitioner of Auckland, be appointed liquidator for the purpose.

The company was placed into liquidation on the date and time below:

6 August 2008

Max Coffee Roasters Limited at 11.30am.

Creditors and shareholders may direct their enquiries to Grant Reynolds during normal business hours at the address and contact numbers stated below.

GRANT BRUCE REYNOLDS, Liquidator.

Address of Liquidator: Reynolds and Associates Limited, PO Box 259059, Greenmount, Auckland. Telephone: (09) 526 0743. Facsimile: (09) 526 0748.

al5839

North Shore Carburettor Specialist (1987) Limited, Aramis Holdings Limited (formerly Combined Floors (2004) Limited) and Benjamin Homes Limited (all in liquidation)

Notice of Appointment of Liquidators

Vivian Judith Fatupaito, insolvency practitioner, and Colin Thomas McCloy, chartered accountant, both of Auckland, were appointed joint and several liquidators of the companies by the High Court, pursuant to section 241(2)(c) of the Companies Act 1993 ("the Act"), on 1 August 2008 at the times stated:

- **North Shore Carburettor Specialist (1987) Limited** (in liquidation) at 10.23am.
- **Aramis Holdings Limited** (in liquidation) at 10.35am.
- **Benjamin Homes Limited** (in liquidation) at 10.43am.

Notice to Creditors to Claim

Notice is given that as liquidators of the companies, we fix 3 November 2008, as the day on or before which the creditors of the companies are to make their claims and to establish any priority their claims may have, under section 312 of the Act, or to be excluded from the benefit of any distribution made before the debts are claimed or, as the case may be, from objecting to the distribution.

Dated this 4th day of August 2008.

COLIN MCCLOY, Liquidator.

Claims Are to be Forwarded and Creditors and Shareholders May Direct Enquiries to: C/o PricewaterhouseCoopers, 188 Quay Street (Private Bag 92162), Auckland. Telephone: (09) 355 8000. Facsimile: (09) 355 8013.

Attention: Vivian Fatupaito.

al5749

Micro Specs Limited and SME Business Media Limited (both in liquidation) ("the companies")

Notice of Appointment of Liquidators

Vivian Judith Fatupaito, insolvency practitioner, and Colin Thomas McCloy, chartered accountant, both of Auckland, were appointed joint and several liquidators of the companies by the High Court, pursuant to section 241(2)(c) of the Companies Act 1993 ("the Act"), on 6 August 2008 at the times stated:

- **Micro Specs Limited** (in liquidation) at 10.15am.
- **SME Business Media Limited** (in liquidation) at 11.00am.

Notice to Creditors to Claim

Notice is given that as liquidators of the companies, we fix 6 November 2008, as the day on or before which the creditors of the companies are to make their claims and to establish any priority their claims may have, under section 312 of the Act, or to be excluded from the benefit of any distribution made before the debts are claimed or, as the case may be, from objecting to the distribution.

Dated this 6th day of August 2008.

COLIN MCCLOY, Liquidator.

Claims Are to be Forwarded and Creditors and Shareholders May Direct Enquiries to: C/o PricewaterhouseCoopers, 188 Quay Street (Private Bag 92162), Auckland. Telephone: (09) 355 8000. Facsimile: (09) 355 8013.

Attention: Rochelle Scanlon.

al5803

Atlas Glass Limited and Northridge Custodians Limited (both in liquidation)**Notice of Appointment of Liquidators**

Pursuant to Section 255(2)(a) of the Companies Act 1993

Dennis Clifford Parsons and Katherine Louise Kenealy were appointed joint and several liquidators of the companies on 8 August 2008 at the times stated:

- **Atlas Glass Limited** (in liquidation) at 10.12am.
- **Northridge Custodians Limited** (in liquidation) at 11.09am.

D. C. PARSONS, Liquidator.

Address for Service: Indepth Forensic Limited, PO Box 278, Hamilton. Telephone: (07) 957 8674. Website: www.indepth.co.nz

al5859

Prosperity Bay Realty Limited (in liquidation)**Notice of Appointment of Liquidators**

Pursuant to Section 255(2)(a) of the Companies Act 1993

Dennis Clifford Parsons and Katherine Louise Kenealy were appointed joint and several liquidators of Prosperity Bay Realty Limited (in liquidation) on 5 August 2008 at 10.14am.

D. C. PARSONS, Liquidator.

Address for Service: Indepth Forensic Limited, PO Box 278, Hamilton. Telephone: (07) 957 8674. Website: www.indepth.co.nz

al5886

Raiser Developments Limited (in liquidation)**Notice of Appointment of Liquidators**

Pursuant to Section 255(2)(a) of the Companies Act 1993

Dennis Clifford Parsons and Katherine Louise Kenealy were appointed joint and several liquidators of Raiser Developments Limited (in liquidation) on 6 August 2008 at 10.50am.

D. C. PARSONS, Liquidator.

Address for Service: Indepth Forensic Limited, PO Box 278, Hamilton. Telephone: (07) 957 8674. Website: www.indepth.co.nz

al5788

All Trade Services NZ Limited, Devcom D4 Limited and Devcom D5 Limited (all in liquidation)**Public Notice of Appointment of Liquidators and Notice to Creditors to Claim**

Pursuant to Section 255(2)(a) of the Companies Act 1993

On 1 August 2008, it was resolved by special resolution, pursuant to section 241(2)(a) of the Companies Act 1993, that All Trade Services NZ Limited, Devcom D4 Limited and Devcom D5 Limited be liquidated and that Roderick T. McKenzie and Lyn M. Carey, of McKenzie & Partners Limited, Chartered Accountants, Palmerston North, be appointed liquidators.

The liquidations commenced on 1 August 2008 at 9.00am.

The liquidators have fixed 5 September 2008, as the last day for creditors to make their claims and to establish any priority their claims may have under section 312 of the Companies Act 1993.

Creditors who have not made a claim at the date a distribution is declared may be excluded from the benefit of that distribution and may not object to that distribution.

Any enquiries may be directed to the liquidators during normal business hours at the address and contact numbers stated below.

RODERICK T. MCKENZIE, Liquidator.

Address for Service: McKenzie & Partners Limited, Level 1, 484 Main Street (PO Box 12014), Palmerston North. Telephone: (06) 354 9639. Facsimile: (06) 356 2028.

al5736

Devcom D2 Limited and Devcom Contracting Limited (both in liquidation)**Public Notice of Appointment of Liquidators and Notice to Creditors to Claim**

Pursuant to Section 255(2)(a) of the Companies Act 1993

On 1 August 2008, it was resolved by special resolution, pursuant to section 241(2)(a) of the Companies Act 1993, that Devcom D2 Limited and Devcom Contracting Limited be liquidated and that Roderick T. McKenzie and Lyn M. Carey, of McKenzie & Partners Limited, Chartered Accountants, Palmerston North, be appointed liquidators.

The liquidations commenced on 1 August 2008 at 9.00am.

The liquidators have fixed 6 September 2008, as the last day for creditors to make their claims and to establish any priority their claims may have under section 312 of the Companies Act 1993.

Creditors who have not made a claim at the date a distribution is declared may be excluded from the benefit of that distribution and may not object to that distribution.

Any enquiries may be directed to the liquidators during normal business hours at the address and contact numbers stated below.

RODERICK T. MCKENZIE, Liquidator.

Address for Service: McKenzie & Partners Limited, Level 1, 484 Main Street (PO Box 12014), Palmerston North. Telephone: (06) 354 9639. Facsimile: (06) 356 2028.

al5757

Superbowl Limited (in liquidation)**Public Notice of Appointment of Liquidators and Notice to Creditors to Claim**

Pursuant to Section 255(2)(a) of the Companies Act 1993

On 21 July 2008, by order of the Court, pursuant to section 241(2)(c) of the Companies Act 1993, Roderick T. McKenzie and Lyn M. Carey, of McKenzie & Partners Limited,

Chartered Accountants, Palmerston North, were appointed liquidators of Superbowl Limited.

The liquidation commenced on 21 July 2008 at 11.44am.

The liquidators have fixed 12 September 2008, as the last day for creditors to make their claims and to establish any priority their claims may have under section 312 of the Companies Act 1993.

Creditors who have not made a claim at the date a distribution is declared may be excluded from the benefit of that distribution and may not object to that distribution.

Any enquiries may be directed to the liquidators during normal business hours at the address and contact numbers stated below.

RODERICK T. MCKENZIE, Liquidator.

Address for Service: McKenzie & Partners Limited, Level 1, 484 Main Street (PO Box 12014), Palmerston North. Telephone: (06) 354 9639. Facsimile: (06) 356 2028.

al5846

Seagrove Development Trust Limited and Raglan Development Trust Limited (both in liquidation)

Public Notice of Appointment of Liquidator

The Companies Act 1993

On 31 July 2008, it was resolved by special resolution, pursuant to section 241(2)(a) of the Companies Act 1993, that the above-named companies be liquidated and that Kim S. Thompson, insolvency practitioner of Hamilton, be appointed liquidator.

The liquidations commenced on 31 July 2008.

Notice to Creditors to Claim

Notice is also given that the liquidator hereby fixes 12 September 2008, as the day on or before which the creditors of the companies are to prove their debts or claims and to establish any title that they may have to priority, under section 304 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

Creditors and shareholders may direct enquiries to me during normal business hours at the address and contact numbers stated below.

Dated this 4th day of August 2008.

KIM S. THOMPSON, Liquidator.

Address of Liquidator: PO Box 1027, Hamilton. Telephone: (07) 834 6813. Facsimile: (07) 834 6104. Email: kim@kstca.co.nz

al5713

Chesil Park Limited (in liquidation)

Notice of Appointment of Liquidators and Notice to Creditors to Prove Debts or Claims

Notice is hereby given that, in accordance with section 241 of the Companies Act 1993, the shareholders of the above-named company on 28 July 2008 at 9.00am, appointed John Trevor Whittfield and Peri Micaela Finnigan, insolvency practitioners of Auckland, jointly and severally as liquidators of the above-named company.

The undersigned does hereby fix Friday, 12 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

JOHN WHITTFIELD, Liquidator.

Date of Liquidation: 28 July 2008.

Address of Liquidators: McDonald Vague, Chartered Accountants, PO Box 6092, Wellesley Street, Auckland 1141. Telephone: (09) 303 0506. Facsimile: (09) 303 0508.

Enquiries to: Ash Kumar. Telephone: (09) 306 3338.

al5747

Chesilpark Hawke's Bay Properties Limited (in liquidation)

Notice of Appointment of Liquidators and Notice to Creditors to Prove Debts or Claims

Notice is hereby given that, in accordance with section 241 of the Companies Act 1993, the shareholder of the above-named company on 1 August 2008 at 9.00am, appointed John Trevor Whittfield and Peri Micaela Finnigan, insolvency practitioners of Auckland, jointly and severally as liquidators of the above-named company.

The undersigned does hereby fix Friday, 19 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

JOHN WHITTFIELD, Liquidator.

Date of Liquidation: 1 August 2008.

Address of Liquidators: McDonald Vague, PO Box 6092, Wellesley Street, Auckland 1141. Telephone: (09) 303 0506. Facsimile: (09) 303 0508. Website: www.mvp.co.nz

Enquiries to: Ash Kumar. Telephone: (09) 306 3338.

al5808

HB Property Holdings Limited (in liquidation)

Notice of Appointment of Liquidators and Notice to Creditors to Prove Debts or Claims

Notice is hereby given that, in accordance with section 241 of the Companies Act 1993, the shareholder of the above-named company on 1 August 2008 at 9.00am, appointed John Trevor Whittfield and Peri Micaela Finnigan, insolvency practitioners of Auckland, jointly and severally as liquidators of the above-named company.

The undersigned does hereby fix Friday, 12 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

JOHN WHITTFIELD, Liquidator.

Date of Liquidation: 1 August 2008.

Address of Liquidators: McDonald Vague, PO Box 6092, Wellesley Street, Auckland 1141. Telephone: (09) 303 0506. Facsimile: (09) 303 0508. Website: www.mvp.co.nz

Enquiries to: Ash Kumar. Telephone: (09) 306 3338.

al5807

Mia Holdings Limited (in liquidation)

Notice of Appointment of Liquidators and Notice to Creditors to Prove Debts or Claims

Notice is hereby given that, in accordance with section 241 of the Companies Act 1993, the shareholders of the above-named company on 1 August 2008 at 9.00am, appointed John Trevor Whittfield and Peri Micaela Finnigan,

insolvency practitioners of Auckland, jointly and severally as liquidators of the above-named company.

The undersigned does hereby fix Friday, 12 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

JOHN WHITTFIELD, Liquidator.

Date of Liquidation: 1 August 2008.

Address of Liquidators: McDonald Vague, PO Box 6092, Wellesley Street, Auckland 1141. Telephone: (09) 303 0506. Facsimile: (09) 303 0508. Website: www.mvp.co.nz

Enquiries to: Ash Kumar. Telephone: (09) 306 3338.

al5806

Akau Limited (in receivership and in liquidation)

Notice of Appointment of Liquidators and Notice to Creditors to Prove Debts or Claims

Notice is hereby given that, in accordance with section 255(2) of the Companies Act 1993, the High Court at Auckland on 6 August 2008 at 10.57am, appointed Boris van Delden and Peri Micaela Finnigan, insolvency practitioners of Auckland, jointly and severally as liquidators of the above-named company.

The undersigned does hereby fix Friday, 12 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

BORIS VAN DELDEN, Liquidator.

Date of Liquidation: 6 August 2008.

Address of Liquidators: McDonald Vague, PO Box 6092, Wellesley Street, Auckland 1141. Telephone: (09) 303 0506. Facsimile: (09) 303 0508.

Enquiries to: Roy Horrocks. Telephone: (09) 306 3332.

al5849

ECS Group Limited (trading as **Trinity Real Estate**) (in liquidation)

Notice of Appointment of Liquidators

Pursuant to Section 255(2)(a) of the Companies Act 1993

Rachel Karen Mason and Lloyd James Hayward, insolvency practitioners, were appointed joint and several liquidators of ECS Group Limited (in liquidation) on 5 August 2008 at 8.30am, pursuant to section 241(2)(a) of the Companies Act 1993.

Notice to Creditors to Prove Debts or Claims

Notice is given that the liquidators of ECS Group Limited (in liquidation) fix 5 September 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before their claims are made or, as the case may be, from objecting to any distribution.

Dated this 6th day of August 2008.

R. MASON, Liquidator.

The Address and Contact Numbers to Which, During Normal Business Hours, Enquiries May be Directed by a Creditor or Member: Meltzer Mason Heath, Chartered

Accountants, PO Box 6302, Wellesley Street, Auckland 1141. Telephone: (09) 357 6150. Facsimile: (09) 357 6152.

Enquiries to: Rachel Mason.

al5770

Design Warehouse NZ Limited (in liquidation)

Notice of Appointment of Liquidator and Notice to Creditors to Claim

Notice is hereby given, pursuant to section 255(2) of the Companies Act 1993, that, by way of entry in the minute book of the above-named company in accordance with section 122 of the Companies Act 1993, John Michael Gilbert was appointed liquidator of the above-named company on 31 July 2008.

The liquidation commenced on 31 July 2008 at 11.25am.

A certificate of solvency has been signed by the director.

The liquidator does hereby fix 5 September 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before their claims are made or, as the case may be, from objecting to any distribution.

J. M. GILBERT, Liquidator.

Address of Liquidator: C/o C & C Strategic Limited, Private Bag 47927, Ponsonby, Auckland. Telephone: (09) 376 7506. Facsimile: (09) 376 6441.

All Enquiries to: John Gilbert.

al5848

Tui Glen Holdings Limited (in liquidation)

Notice of Appointment of Liquidator and Notice to Creditors to Claim

Notice is hereby given, pursuant to section 255(2) of the Companies Act 1993, that, by way of entry in the minute book of the above-named company in accordance with section 122 of the Companies Act 1993, John Michael Gilbert was appointed liquidator of the above-named company on 4 August 2008.

The liquidation commenced on 4 August 2008 at 11.46am.

The liquidator does hereby fix 1 September 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before their claims are made or, as the case may be, from objecting to any distribution.

J. M. GILBERT, Liquidator.

Address of Liquidator: C/o C & C Strategic Limited, Private Bag 47927, Ponsonby, Auckland. Telephone: (09) 376 7506. Facsimile: (09) 376 6441.

All Enquiries to: John Gilbert.

al5708

Steel Can Components Limited (in liquidation)

Notice of Appointment of Liquidators and Notice to Creditors to Claim

Pursuant to Section 255(2) of the Companies Act 1993

Notice is given that by way of special resolution of the shareholders of the company, Rodney Gane Pardington and David Stuart Vance, chartered accountants of Auckland and Wellington respectively, were appointed joint and several liquidators of the company on 1 August 2008 at 2.00pm, at which time the liquidation commenced.

A resolution as to solvency of the company has been filed with the Registrar of Companies.

The liquidators fix 5 September 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before their claims are made or, as the case may be, from objecting to any distribution.

Dated this 5th day of August 2008.

D. S. VANCE, Liquidator.

Address of Liquidator: Deloitte, PO Box 33, Auckland. Telephone: (09) 303 0818. Facsimile: (09) 309 4947.

Attention: Marc Sullin.

al5851

Partagas Foundation Limited

Notice of Appointment of Liquidator and Notice to Creditors to Claim

Pursuant to Section 255(2) of the Companies Act 1993

In the matter of section 241(2)(c) of the Companies Act 1993, and in the matter of **Partagas Foundation Limited:**

Notice is hereby given that the company was placed into liquidation on 1 August 2008 at 10.16am, with the appointment of Grant Bruce Reynolds as liquidator.

The liquidator fixes 15 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

Dated at Auckland this 8th day of August 2008.

GRANT BRUCE REYNOLDS.

Address for Service: Reynolds and Associates Limited, PO Box 259059, Greenmount, Auckland. Telephone: (09) 526 0743. Facsimile: (09) 526 0748.

al5840

McLean Tower Limited (in liquidation)

Notice of Appointment of Liquidators

Vivian Judith Fatupaito, insolvency practitioner, and Anthony Boswell, chartered accountant, both of Auckland, were appointed joint and several liquidators of McLean Tower Limited by the High Court, pursuant to section 241(2)(c) of the Companies Act 1993 ("the Act"), on 1 August 2008 at 10.39am.

Notice to Creditors to Claim

Notice is given that as liquidators of McLean Tower Limited, we fix 1 November 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Act, or to be excluded from the benefit of any distribution made before the debts are claimed or, as the case may be, from objecting to the distribution.

Dated this 4th day of July 2008.

ANTHONY BOSWELL, Liquidator.

Claims Are to be Forwarded and Creditors and Shareholders May Direct Enquiries to: McLean Tower Limited (in liquidation), PricewaterhouseCoopers, Level 8, PricewaterhouseCoopers Tower, 188 Quay Street (Private Bag 92162), Auckland. Telephone: (09) 355 8000. Facsimile: (09) 355 8013.

Attention: Janet Sprosen.

al5738

Film Transport Company Limited (in liquidation)

Notice of Appointment of Liquidators

John Howard Ross Fisk, chartered accountant, and Craig Alexander Sanson, insolvency practitioner, both of Wellington, were appointed joint and several liquidators of Film Transport Company Limited by the High Court, pursuant to section 241(2)(c) of the Companies Act 1993, on 4 August 2008 at 10.30am.

Notice to Creditors to Claim

Notice is given that as liquidators of Film Transport Company Limited, we fix 6 October 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are claimed or, as the case may be, from objecting to the distribution.

Dated this 4th day of August 2008.

CRAIG ALEXANDER SANSON, Liquidator.

Claims Are to be Forwarded and Creditors and Shareholders May Direct Enquiries to: Film Transport Company Limited (in liquidation), c/o PricewaterhouseCoopers, 113-119 The Terrace (PO Box 243), Wellington. Telephone: (04) 462 7489. Facsimile: (04) 462 7492 (*Attention:* Sandra Pearson).

al5710

Ichiban Limited (in liquidation)

Notice of Appointment of Liquidators

Malcolm Grant Hollis, chartered accountant, and Rhys James Cain, insolvency practitioner, both of Christchurch, were appointed joint and several liquidators of Ichiban Limited by the High Court, pursuant to section 241(2)(c) of the Companies Act 1993 ("the Act"), on 4 August 2008 at 10.15am.

Notice to Creditors to Claim

Notice is given that as liquidators of Ichiban Limited, we fix 4 September 2008, as the day on or before which creditors of the company are to make claims and to establish any priority their claims may have, under section 312 of the Act, or to be excluded from the benefit of any distribution made before the debts are claimed or, as the case may be, from objecting to the distribution.

Dated this 4th day of August 2008.

RHYS JAMES CAIN, Liquidator.

Claims Are to be Forwarded and Creditors and Shareholders May Direct Enquiries to: Ichiban Limited (in liquidation), c/o PricewaterhouseCoopers, 119 Armagh Street (PO Box 13244), Christchurch. Telephone: (03) 374 3000. Facsimile: (03) 374 3001 (*Attention:* Wendy Somerville).

al5737

Banks Peninsula Fishing Charters Limited

Notice of Appointment of Liquidator

Company No.: 1545498

Notice is hereby given, pursuant to section 255(2)(a) of the Companies Act 1993, that Andrew Marchel Oorschot was appointed liquidator of Banks Peninsula Fishing Charters Limited by a resolution of the shareholders, in accordance with section 241(2)(a) of the Companies Act 1993, with effect from 1 August 2008 at 10.00am.

Notice to Creditors to Claim

Notice is hereby given that as liquidator of Banks Peninsula Fishing Charters Limited (in liquidation), I fix 5 September

2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993 (as amended), or to be excluded from the benefit of any distribution made before the debts are claimed or, as the case may be, from objecting to the distribution.

Enquiries by creditors and shareholders may be directed to Ashton Wheelans & Hegan, Chartered Accountants, PO Box 13042, Christchurch (telephone (03) 366 7154), during normal business hours.

Dated this 4th day of August 2008.

A. M. OORSCHOT, Liquidator.

Note: Any creditor who has a security interest over any of the company's assets should urgently contact our office with details.

al5732

Banks Peninsula Marine Limited

Notice of Appointment of Liquidator

Company No.: 627889

Notice is hereby given, pursuant to section 255(2)(a) of the Companies Act 1993, that Andrew Marchel Oorschot was appointed liquidator of Banks Peninsula Marine Limited by a resolution of the shareholders, in accordance with section 241(2)(a) of the Companies Act 1993, with effect from 1 August 2008 at 10.00am.

Notice to Creditors to Claim

Notice is hereby given that as liquidator of Banks Peninsula Marine Limited (in liquidation), I fix 5 September 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993 (as amended), or to be excluded from the benefit of any distribution made before the debts are claimed or, as the case may be, from objecting to the distribution.

Enquiries by creditors and shareholders may be directed to Ashton Wheelans & Hegan, Chartered Accountants, PO Box 13042, Christchurch (telephone (03) 366 7154), during normal business hours.

Dated this 4th day of August 2008.

A. M. OORSCHOT, Liquidator.

Note: Any creditor who has a security interest over any of the company's assets should urgently contact our office with details.

al5730

Port Steel Limited

Notice of Appointment of Liquidator

Company No.: 1444981

Notice is hereby given, pursuant to section 255(2)(a) of the Companies Act 1993, that Andrew Marchel Oorschot was appointed liquidator of Port Steel Limited by a resolution of the shareholders, in accordance with section 241(2)(a) of the Companies Act 1993, with effect from 1 August 2008 at 10.00am.

Notice to Creditors to Claim

Notice is hereby given that as liquidator of Port Steel Limited (in liquidation), I fix 5 September 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993 (as amended), or to be excluded from the benefit of any distribution made before the debts are claimed or, as the case may be, from objecting to the distribution.

Enquiries by creditors and shareholders may be directed to Ashton Wheelans & Hegan, Chartered Accountants, PO Box 13042, Christchurch (telephone (03) 366 7154), during normal business hours.

Dated this 4th day of August 2008.

A. M. OORSCHOT, Liquidator.

Note: Any creditor who has a security interest over any of the company's assets should urgently contact our office with details.

al5731

Waipawa Finance Company Limited

Public Notice of Appointment of Liquidators

The Companies Act 1993

On 7 August 2008, it was resolved by special resolution, pursuant to section 241 of the Companies Act 1993, that Waipawa Finance Company Limited be liquidated and that John Richard Palairret and Graham Cameron Edwards, chartered accountants of Napier, be appointed as liquidators for the purpose.

The liquidation commenced on 7 August 2008 at 10.00am.

Creditors and shareholders may make direct enquiries to us during normal business hours at the address and contact numbers stated below.

Dated this 7th day of August 2008.

JOHN PALAIRET, Liquidator.

Liquidator's Address: BDO Spicers Hawke's Bay, 86 Station Street (PO Box 944), Napier. Telephone: (06) 835 3364. Facsimile: (06) 835 3388.

Officer for Enquiries: Sue Boys.

al5805

Waipawa Holdings Limited

Public Notice of Appointment of Liquidators

The Companies Act 1993

On 6 August 2008, it was resolved by special resolution, pursuant to section 241 of the Companies Act 1993, that Waipawa Holdings Limited be liquidated and that John Richard Palairret and Graham Cameron Edwards, chartered accountants of Napier, be appointed as liquidators for the purpose.

The liquidation commenced on 6 August 2008 at 3.50pm.

Creditors and shareholders may make direct enquiries to us during normal business hours at the address and contact numbers stated below.

Dated this 6th day of August 2008.

JOHN PALAIRET, Liquidator.

Liquidator's Address: BDO Spicers Hawke's Bay, 86 Station Street (PO Box 944), Napier. Telephone: (06) 835 3364. Facsimile: (06) 835 3388.

Officer for Enquiries: Sue Boys.

al5804

Advance Painting Limited

Notice of Appointment of Liquidators and Notice to Creditors to Prove Debts or Claims

Damien Grant and Steven Khov, insolvency practitioners, were appointed joint and several liquidators of Advance Painting Limited on 5 August 2008 at 6.35pm, pursuant to section 241(2)(a) of the Companies Act 1993.

The liquidators fix 5 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to

priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

Dated this 6th day of August 2008.

DAMIEN GRANT and STEVEN KHOV, Joint Liquidators.

Address of Liquidators: Waterstone Insolvency, PO Box 352, Auckland. Freephone: 0800CLOSED. Facsimile: 0800FAXWSI.

al5707

Operators R Us Limited (in liquidation)

Notice of Appointment of Liquidators and Notice to Creditors to Prove Debts or Claims

Damien Grant and Steven Khov, insolvency practitioners, were appointed joint and several liquidators of Operators R Us Limited on 7 August 2008 at 11.35am, pursuant to section 241(2)(a) of the Companies Act 1993.

The liquidators fix 8 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

Dated this 8th day of August 2008.

DAMIEN GRANT and STEVEN KHOV, Joint Liquidators.

Address of Liquidators: Waterstone Insolvency, PO Box 352, Auckland. Freephone: 0800CLOSED. Facsimile: 0800FAXWSI.

al5830

Millennium Cafe Limited

Notice of Appointment of Liquidators and Notice to Creditors to Prove Debts or Claims

Damien Grant and Steven Khov, insolvency practitioners, were appointed joint and several liquidators of Millennium Cafe Limited by the High Court at Auckland, pursuant to section 241(2)(a) of the Companies Act 1993, on 11 August 2008 at 11.30am.

The liquidators fix 12 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

Dated this 11th day of August 2008.

DAMIEN GRANT and STEVEN KHOV, Joint Liquidators.

Address of Liquidators: Waterstone Insolvency, PO Box 352, Auckland. Freephone: 0800CLOSED. Facsimile: 0800FAXWSI.

al5885

Devonport Panel Beaters Limited (in liquidation)

Public Notice of Appointment of Liquidator and Notice to Creditors to Prove Debts or Claims

Pursuant to Section 3, 255(2)(a) of the Companies Act 1993

On 4 August 2008, it was resolved by special resolution of the shareholders, pursuant to section 241(2)(a) of the Companies Act 1993, that Devonport Panel Beaters Limited (in liquidation) be liquidated and that Andrew Hill, chartered accountant of Auckland, be appointed liquidator for the purpose.

A certificate of solvency, pursuant to section 243(8) of the Companies Act 1993, has been completed by the directors.

The liquidation commenced on 4 August 2008 at 9.00am.

The liquidator fixes 11 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

Creditors and shareholders may direct enquiries to the liquidator during normal business hours at the address and contact numbers stated below.

ANDREW HILL, Liquidator.

Address of Liquidator: BDO Spicers, Chartered Accountants, 29 Northcroft Street, Takapuna, Auckland. Telephone: (09) 486 2125. Facsimile: (09) 486 4026.

al5775

Saxon Properties Limited (in liquidation)

Public Notice of Appointment of Liquidator and Notice to Creditors to Prove Debts or Claims

Pursuant to Section 3, 255(2)(a) of the Companies Act 1993

On 4 August 2008, it was resolved by special resolution of the shareholders, pursuant to section 241(2)(a) of the Companies Act 1993, that Saxon Properties Limited (in liquidation) be liquidated and that Andrew Hill, chartered accountant of Auckland, be appointed liquidator for the purpose.

A certificate of solvency, pursuant to section 243(8) of the Companies Act 1993, has been completed by the directors.

The liquidation commenced on 4 August 2008 at 9.00am.

The liquidator fixes 11 September 2008, as the day on or before which the creditors of the company are to prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

Creditors and shareholders may direct enquiries to the liquidator during normal business hours at the address and contact numbers stated below.

ANDREW HILL, Liquidator.

Address of Liquidator: BDO Spicers, Chartered Accountants, 29 Northcroft Street, Takapuna, Auckland. Telephone: (09) 486 2125. Facsimile: (09) 486 4026.

al5776

Blake Family Vineyard Limited (in liquidation)

Notice of Appointment of Liquidator and Notice to Creditors to Lodge Claims

Pursuant to Section 255(2)(a) of the Companies Act 1993

Notice is hereby given that on 8 August 2008 at 9.00am, it was resolved by special resolution of shareholders, pursuant to section 241(2)(a) of the Companies Act 1993, that the above-named company be liquidated and that Carlos da Silva, of Deloitte, Chartered Accountants, be appointed liquidator.

The liquidator has fixed 10 September 2008, as the last day for creditors to make their claims and establish any priority their claims may have.

Creditors who have not made a claim at the date a distribution is declared will be excluded from the benefit of that distribution.

CARLOS DA SILVA.

Address of Liquidator: PO Box 17, Hamilton. Telephone: (07) 838 4800. Facsimile: (07) 838 4810.

Note: Any creditors claiming a security interest in respect of the above-named company should provide details to the liquidator urgently.

al5861

Blake Station Limited (in liquidation)

Notice of Appointment of Liquidator and Notice to Creditors to Lodge Claims

Pursuant to Section 255(2)(a) of the Companies Act 1993

Notice is hereby given that on 8 August 2008 at 9.00am, it was resolved by special resolution of shareholders, pursuant to section 241(2)(a) of the Companies Act 1993, that the above-named company be liquidated and that Carlos da Silva, of Deloitte, Chartered Accountants, be appointed liquidator.

The liquidator has fixed 10 September 2008, as the last day for creditors to make their claims and establish any priority their claims may have.

Creditors who have not made a claim at the date a distribution is declared will be excluded from the benefit of that distribution.

CARLOS DA SILVA.

Address of Liquidator: PO Box 17, Hamilton. Telephone: (07) 838 4800. Facsimile: (07) 838 4810.

Note: Any creditors claiming a security interest in respect of the above-named company should provide details to the liquidator urgently.

al5862

Blake Ranch Limited (in liquidation)

Notice of Appointment of Liquidator and Notice to Creditors to Lodge Claims

Pursuant to Section 255(2)(a) of the Companies Act 1993

Notice is hereby given that on 8 August 2008 at 9.00am, it was resolved by special resolution of shareholders, pursuant to section 241(2)(a) of the Companies Act 1993, that the above-named company be liquidated and that Carlos da Silva, of Deloitte, Chartered Accountants, be appointed liquidator.

The liquidator has fixed 10 September 2008, as the last day for creditors to make their claims and establish any priority their claims may have.

Creditors who have not made a claim at the date a distribution is declared will be excluded from the benefit of that distribution.

CARLOS DA SILVA.

Address of Liquidator: PO Box 17, Hamilton. Telephone: (07) 838 4800. Facsimile: (07) 838 4810.

Note: Any creditors claiming a security interest in respect of the above-named company should provide details to the liquidator urgently.

al5863

D Sutton Limited (in liquidation)

Public Notice of Appointment of Liquidator

Pursuant to Section 3, 255(2)(a) of the Companies Act 1993

On 31 July 2008, it was resolved, pursuant to section 241(2)(a) of the Companies Act 1993, that due to the company no longer being required by the shareholders, D Sutton Limited be liquidated and that Nigel Paul Hicks, chartered accountant of Pukekohe, be appointed liquidator for this purpose.

The liquidation commenced on 31 July 2008.

Creditors and shareholders may direct enquiries to me during normal business hours at the address and contact numbers stated below.

Dated this 5th day of August 2008.

N. P. HICKS.

Address of Liquidator: PO Box 324, Pukekohe 2340. Telephone: (09) 238 9219. Facsimile: (09) 238 6826.

al5872

New Zealand Recruiting Limited (in liquidation)

Notice of Appointment of Liquidator

Kevin John Gilligan, of Auckland, was appointed as liquidator of New Zealand Recruiting Limited (in liquidation) by special resolution of its shareholders under section 241(2)(a) of the Companies Act 1993 ("the Act").

The liquidation commenced on 7 August 2008 at 3.00pm.

The directors have resolved that the company, being solvent, will be able to pay its debts.

Notice of that resolution has been filed with the Registrar of Companies in accordance with section 243(8) of the Act.

Notice to Creditors to Make Claims

The liquidator fixes 5 September 2008, as the day on or before which any creditors of the company are to make their claims and establish any priority, under section 312 of the Act, or to be excluded from the benefit of any distribution or, as the case may be, from objecting to any distribution.

Notice of Intention to Remove Company From the Register

The liquidator intends to apply to the Registrar of Companies at Auckland to remove the company from the Register, under section 318(1)(e) of the Act, on the grounds that the liquidator has completed his duties and has delivered to the Registrar the documents referred to in section 257(1)(a) of the Act.

Objections to remove, under section 321 of the Act, must be made in writing to the Registrar by 5 September 2008 (being 20 working days of the date of this notice).

Dated this 8th day of August 2008.

KEVIN J. GILLIGAN, Liquidator.

Creditors May Direct Their Enquiries to the Liquidator at: 6/135 Broadway, Newmarket, Auckland 1023. *Postal Address:* PO Box 26022, Epsom, Auckland 1344. Telephone: (09) 834 4486. Facsimile: (09) 834 4990.

al5858

Waipa Residences Limited

Public Notice of Appointment of Liquidator and Notice to Creditors to Claim

Pursuant to Section 241(2)(a) of the Companies Act 1993

On 1 August 2008, it was resolved by special resolution, pursuant to section 241(2)(a) of the Companies Act 1993, that Waipa Residences Limited be liquidated and that Colin F. Currie, of Hamilton, be appointed liquidator.

The liquidation commenced on Friday, 1 August 2008 at 11.00am.

Creditors and shareholders may make direct enquiries to the liquidator during normal business hours on direct dial (07) 838 1666 or alternatively at the address and contact numbers stated below.

Dated this 8th day of August 2008.

COLIN F. CURRIE, Liquidator.

Address of Liquidator: PO Box 19296, Hamilton. Mobile: (0274) 571 928. Facsimile: (07) 838 1600.

al5860

Diabetes Congress Limited (in liquidation)**Notice of Appointment of Liquidator**

Notice is hereby given that, pursuant to section 241(2)(a) of the Companies Act 1993, Peter Morpeth, chartered accountant of Wellington, was appointed liquidator.

The liquidation commenced on Friday, 1 August 2008 at 7.00pm.

Enquiries may be directed by a creditor or shareholder of the company during normal business hours to the liquidator.

Dated this 5th day of August 2008.

PETER MORPETH, Liquidator.

Address for Service: MTM Accounting Limited, PO Box 24442, Wellington. Telephone: (04) 974 4460. Facsimile: (04) 385 8899.

al5781

Industrial Projects Limited ("the company")**Public Notice of Appointment of Liquidators**

Pursuant to Section 255(2)(a) of the Companies Act 1993

On 4 August 2008 at Auckland, it was resolved by the shareholders of the company that Rowan Kingstone, of KDB Chartered Accountants Limited, Auckland, be appointed liquidator of the company with immediate effect.

Creditors and shareholders of the company may direct enquiries to the liquidator during normal business hours at the address and contact numbers stated below.

Dated this 4th day of August 2008.

R. KINGSTONE, Liquidator.

Address for Service: KDB Chartered Accountants Limited, Level 2, 123 Carlton Road, Newmarket, Auckland. Telephone: (09) 524 0791. Facsimile: (09) 524 0271.

al5709

BLENZ Limited (in liquidation)**The Companies Act 1993**

The above-named solvent company was placed into liquidation by a special resolution of shareholders dated the 5th day of August 2008 at 11.00am, on the basis that the reasons for which the company was incorporated have now passed.

Notice of Appointment of Liquidators

Gareth Russel Hoole and Kevin David Pitfield were appointed joint and several liquidators pursuant to section 241(2)(a).

Notice of Meeting of Creditors

Pursuant to section 243(8) of the Companies Act, the liquidators do not intend calling a meeting of creditors on the basis that the company is solvent, the directors having passed a resolution to that effect.

However, should any creditor require that a meeting be convened, please inform the liquidators of that request, in writing, by 5 September 2008.

Notice to Creditors to Prove Debts or Claims

Notice is given that the liquidators fix 30 September 2008, as the day on or before which creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before their claims are made or, as the case may be, from objecting to any distribution.

Dated this 5th day of August 2008.

GARETH RUSSEL HOOLE and KEVIN DAVID PITFIELD, Joint Liquidators.

The Address and Telephone Number to Which, During Normal Business Hours, Enquiries May be Directed by a Creditor or Member: Staples Rodway Limited, Chartered Accountants, PO Box 3899, Auckland. Telephone: (09) 309 0463.

al5801

Martinborough Developments Limited

(in liquidation)

Notice of Appointment of Liquidator

Notice is hereby given that on 8 August 2008, it was resolved by special resolution of the shareholders, pursuant to section 241(2)(a) of the Companies Act 1993, that Martinborough Developments Limited be liquidated and that Michael John Maitland be appointed liquidator for that purpose.

Notice of Meeting of Creditors

The liquidator does not consider that a creditors' meeting be necessary.

The company is not trading and there are no known creditors.

Notice to Creditors to Prove Debts or Claims

Notice is given that the liquidator has fixed 4 September 2008, as the day on or before which the creditors of the above-named company are to make their claims and establish any priority their claims may have, under section 312, or to be excluded from the benefit of any distribution made before the claims are made or, as the case may be, from objecting to the distribution.

Creditors and members may direct enquiries to the liquidator during normal business hours at the address and contact number stated below.

The Contact Address is: PO Box 57024, Owairaka, Auckland 1340. Facsimile: (09) 846 4633.

MICHAEL JOHN MAITLAND, Liquidator.

al5869

Origin Trustees Limited (in liquidation)**Notice of Appointment of Liquidators**

The Companies Act 1993

Notice is hereby given that on 6 August 2008 at 10.12am, pursuant to section 241(2)(c) of the Companies Act 1993, Stephen Mark Lawrence and Anthony John McCullagh, of Horwath Corporate (Auckland) Limited, were appointed as joint and several liquidators of Origin Trustees Limited (in liquidation) by an order of the High Court at Nelson.

Notice to Creditors to Prove Debts or Claims

Notice is given that the liquidators have fixed 5 September 2008, as the day on or before which the creditors of the above-named company are to make their claims and to establish any priority their claims may have, under section 312, or to be excluded from the benefit of any distribution made before the claims are made or, as the case may be, from objecting to the distribution.

Creditors and members may direct enquiries to the liquidators during normal business hours at the address and contact numbers stated below.

STEPHEN MARK LAWRENCE and ANTHONY JOHN MCCULLAGH, Joint and Several Liquidators.

The Contact Address is: Horwath Corporate (Auckland) Limited, PO Box 3678, Auckland 1140. Telephone: (09) 306 7425. Facsimile: (09) 302 0536.

Attention: Shelley Palman.

al5802

Newby Properties Limited (in liquidation)**Notice of Appointment of Liquidator and
Notice to Creditors to Prove Debts or Claims***Pursuant to Section 241(2)(a) of the Companies Act 1993*

Notice is hereby given that, pursuant to section 241(2)(a) of the Companies Act 1993, the shareholders of the above-named company on 24 July 2008 at 4.30pm, appointed Robert Laurie Merlo, insolvency practitioner of Auckland, as liquidator of the above-named company.

The liquidator hereby fixes 7 September 2008, as the day on or before which the creditors of the company are required to

prove their debts or claims and to establish any title they may have to priority, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the debts are proved or, as the case may be, from objecting to the distribution.

R. L. MERLO, Liquidator.

Enquiries to: Merlo Burgess & Co. Limited, PO Box 51486, Pakuranga, Auckland. Telephone: (09) 520 7101. Facsimile: (09) 529 1360. Email: merloburgess@xtra.co.nz

al5745

MEETINGS AND LAST DATES BY WHICH TO PROVE DEBTS OR CLAIMS**Easi Lawn . Limited** (in liquidation)**Notice of Last Day for Receiving of Proofs of Debt
or Claims**

Notice is given that the liquidator of Easi Lawn . Limited (in liquidation) fixes 12 September 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the claims are made or, as the case may be, from objecting to the distribution.

D. C. PARSONS, Liquidator.

Address for Enquiries: Indepth Forensic Limited, Insolvency Practitioners, PO Box 278, Hamilton. Telephone: (07) 957 8674. Facsimile: (07) 957 8677.

Contact: D. C. Parsons.

md5798

D. C. PARSONS, Liquidator.

Address for Enquiries: Indepth Forensic Limited, Insolvency Practitioners, PO Box 278, Hamilton. Telephone: (07) 957 8674. Facsimile: (07) 957 8677.

Contact: Katherine Kenealy.

md5813

Von Dadelszen & Co Limited (in liquidation)**Notice to Creditors to Claim**

In the matter of the Companies Act 1993, and in the matter of **Von Dadelszen & Co Limited** (in liquidation):

Notice is hereby given that Thomas Lee Rodewald and Robert James Neilson, joint and several liquidators of the above-named company, hereby fix 29 August 2008, as the day on or before which the creditors of the company are to make their claims (unless already done so) and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before their claims are made or excluded from objecting to any distribution made before the priority of their claim is established.

Dated this 7th day of August 2008.

THOMAS LEE RODEWALD, Joint Liquidator.

Address of Liquidators: C/o Rodewald Hart Brown Limited, Level 2, 127 Durham Street (PO Box 13380), Tauranga.

md5789

Jian Hua Property Limited (in liquidation)**Notice of Last Day for Receiving of Proofs of Debt
or Claims**

Notice is given that the liquidator of Jian Hua Property Limited (in liquidation) fixes Friday, 12 September 2008, as the day on or before which the creditors of the company are to make their claims and to establish any priority their claims may have, under section 312 of the Companies Act 1993, or to be excluded from the benefit of any distribution made before the claims are made or, as the case may be, from objecting to the distribution.

REMOVALS

Amazing Makeovers Limited, J C P Contracting Limited, NZ Catering Supplies Limited, Pan Austral Limited, Primed Painting Services Limited, Potaka Forestry Limited, Swiss Construction Limited and Team Demolition Limited
(all in liquidation)

**Notice of Intention to Remove Companies From
the Register**

The liquidation of the above-named companies, whose registered office is care of Shephard Dunphy Limited, Level 2, Zephyr House, 82 Willis Street, Wellington, has now been completed.

The liquidator's final reports and accounts, pursuant to section 257 of the Companies Act 1993 ("the Act"), have been sent to the Registrar together with a request that the companies be removed from the Register.

Any objections to the removals, pursuant to section 321 of the Act, must be delivered to the Registrar by 20 working days from 1 August 2008.

Dated this 1st day of August 2008.

CHRIS DUNPHY, Liquidator.

ds5746

Xtendreach Limited and Manukau Events Limited
(both in liquidation)**Notice of Intention to Remove the Above-named
Companies From the Register**

Pursuant to Section 320 of the Companies Act 1993

We, John Albert Price and Christopher Robert Ross Horton, liquidators of Xtendreach Limited and Manukau Events Limited (both in liquidation), hereby give notice that, pursuant to section 318(1)(e) of the Companies Act 1993

and having filed with the Registrar our final reports on the liquidations, it is intended to remove the companies from the New Zealand Register.

Any objection to the removals, pursuant to section 321 of the Companies Act 1993, must be delivered to the Registrar of Companies no later than 5 September 2008.

Dated this 5th day of August 2008.

C. R. R. HORTON, Joint Liquidator.

Address of Liquidators: Horton Price Limited, 46 Stanley Street, Parnell, Auckland 1023. *Postal Address:* PO Box 9125, Newmarket, Auckland 1149.

ds5751

Chinese Business Yearbook Limited and Tofilau Finance Limited (both in liquidation)

Notice of Intention to Remove the Above-named Companies From the Register

Pursuant to Section 320(2) of the Companies Act 1993

Address of Registered Offices: Horwath Corporate (Auckland) Limited, Level 3, 48 Courthouse Lane, Chancery Building, Auckland 1010. *Postal Address:* PO Box 3678, Auckland 1140.

Notice is hereby given that, pursuant to section 318(1)(e) of the Companies Act 1993, the Registrar of Companies will be removing the above-named companies from the Register on the grounds that the liquidators have completed their duties.

The liquidators have delivered their final report on each liquidation in terms of section 257(1) of the Companies Act 1993 to the Registrar of Companies.

Any objection to the removals, pursuant to section 321 of the Companies Act 1993, must be delivered to the Registrar of Companies no later than 29 August 2008.

Dated this 1st day of August 2008.

STEPHEN MARK LAWRENCE, Joint and Several Liquidator.

ds5697

Overland Construction Limited (in liquidation)

Notice of Intention to Remove Company From the Register

Notice is hereby given of the intention to remove Overland Construction Limited (in liquidation) from the Register of Companies, pursuant to section 318(1)(e) of the Companies Act 1993, on the grounds of the delivery of the final liquidation documents to the Registrar in accordance with section 257(1)(a) of the Act.

Any objection to the removal, pursuant to section 321 of the Act, must be lodged with the Registrar no later than 11 September 2008.

Dated this 8th day of August 2008.

KEVIN GILLIGAN, Liquidator.

Address of Liquidator: PO Box 26022, Epsom, Auckland.

ds5822

Kaiapoi Auto Electric Limited (in liquidation)

Notice of Intention to Remove Company From the Register

Company No.: 129714

Notice is hereby given that the liquidator's final report has been delivered to the Registrar and that it is now intended to remove the company from the New Zealand Register, under section 318(1)(e) of the Companies Act 1993, on the grounds that the company has ceased to carry on business, has discharged in full its liabilities to all its known creditors,

and has distributed its surplus assets in accordance with its constitution and the Companies Act 1993.

Notice is given that unless written objection to the removal of the company is sent or delivered to the Registrar, pursuant to section 321 of the Act, by 5 September 2008, the Registrar may remove the company from the Register.

Dated at Christchurch this 5th day of August 2008.

A. M. OORSCHOT, Liquidator.

ds5752

Meridian Homes Limited (in liquidation)

Notice of Intention to Remove Company From the Register

Pursuant to Section 320(2) of the Companies Act 1993

Notice is hereby given that, pursuant to section 318(1)(e) of the Companies Act 1993, the Registrar will remove the above-named company from the Register on the grounds that the liquidators have completed their duties.

The liquidators have delivered to the Registrar the documents referred to in section 257 of the Companies Act 1993.

Any objection to the removal, under section 321 of the Companies Act 1993, must be delivered to the Registrar by 8 September 2008.

P. G. SARGISON, Joint Liquidator.

The Registered Office of the Company is Situated at: Gerry Rea Partners, 7th Floor, Southern Cross Building, 59 High Street, Auckland.

ds5756

Q'Pac International Limited (in liquidation)

Notice of Intention to Remove Company From the Register

Terence Hillson, the liquidator of the above-named company, hereby gives notice, pursuant to sections 320(2) and 320(4) of the Companies Act 1993 ("the Act"), that he intends to require the Registrar of Companies to remove the company from the New Zealand Register, pursuant to section 318(1)(e) of the Act, on the grounds that the liquidator has completed his duties in relation to the liquidation and that he has delivered the prescribed documents to the Registrar for registration.

The date by which an objection, under section 321 of the Act, to the removal of the company from the Register stating the grounds for such objection must be delivered to the Registrar is 8 September 2008.

Dated this 5th day of August 2008.

Address for Service: Terence Hillson, Chartered Accountant, PO Box 1240, Auckland. Telephone: (027) 280 5580.

ds5814

Stewart Island Investments Limited (in liquidation)

Notice of Intention to Remove Company From the Register

Pursuant to Section 320 of the Companies Act 1993

We, Rhys James Cain and Malcolm Grant Hollis, liquidators of Stewart Island Investments Limited, hereby give notice that, pursuant to section 318(1)(e) of the Companies Act 1993 and having filed with the Registrar our final report on the liquidation, it is intended to remove the company from the New Zealand Register.

Any objection to the removal, pursuant to section 321 of the Companies Act 1993, must be delivered to the Registrar no later than 5 September 2008.

Dated this Wednesday, the 6th day of August 2008.
RHYS CAIN, Liquidator.

ds5777

The Line King Limited (in liquidation)

Notice of Application for Removal of Company From the Register

The liquidation of the above-named company has been completed and the final report and statement of receipts and payments have been sent to the Registrar, pursuant to section 257 of the Companies Act 1993, together with a request that the company be removed from the Register pursuant to section 318(1)(e) of the Companies Act 1993.

Any objection to the removal, under section 321 of the Act, must be delivered to the Registrar within 20 working days of the date of this notice.

Dated this 1st day of August 2008.

DAVID VANCE, Liquidator.

ds5693

Houkura Company Limited (in liquidation)

Notice of Intention to Remove Company From the Register

Pursuant to Section 320(2) of the Companies Act 1993

Notice is given that it is intended to remove from the New Zealand Register Houkura Company Limited (in liquidation), which has its registered office at Level 6, Clarendon Tower, corner of Worcester Street and Oxford

Terrace, Christchurch, by request, under section 318(1)(d) of the Companies Act 1993, on the grounds that the company has ceased to carry on business, has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with its constitution and the Act.

The date by which an objection to the removal, under section 321 of the Act, must be delivered to the Registrar is 11 September 2008 (being 20 working days from the date of this notice).

Dated this 14th day of August 2008.

G. A. BOLDERSTON, Joint Liquidator.

ds5823

S & S Logging Limited (in liquidation)

Notice of Intention to Remove Company From the Register

We, David Donald Crichton and Keiran Anne Horne, liquidators of the above-named company, hereby give notice that, pursuant to section 318(1)(e) of the Companies Act 1993 and having filed with the Registrar our final report on the liquidation, it is intended to remove the company from the New Zealand Register.

Any objection to the removal, pursuant to section 321 of the Companies Act 1993, must be delivered to the Registrar no later than 7 September 2008.

Dated this 7th day of August 2008.

K. A. HORNE, Liquidator.

ds5771

CESSATION OF BUSINESS IN NEW ZEALAND

DAIEI Australasia Pty Ltd

Notice of Intention to Cease to Carry on Business in New Zealand

Pursuant to Section 341(1) of the Companies Act 1993

Notice is hereby given that DAIEI Australasia Pty Ltd, a company incorporated in Australia and registered as an overseas branch under Part XVIII of the Companies Act 1993, intends to cease to carry on business through its branch and, not earlier than three months after the date of this notice, will give notice to the Registrar of Companies stating the date on which it will cease to carry on business in New Zealand.

Dated this 14th day of August 2008.

JACQUELINE CLAIR ROWLEY, Director.

Address for Service: WHK Gosling Chapman – a Division of WHK (NZ) Limited, Chartered Accountants, Level 6, 51–53 Shortland Street (PO Box 158), Auckland. Telephone: (09) 303 4586. Facsimile: (09) 309 1198.

Enquiries to: Marcus Thompson on (09) 300 1946.

cb5867

GUNNAR THORSTEN OHLSEN and GRALF MAX HANS SIEGHOLD, Directors.

cb5820

General Oriental Pte Limited

Notice of Overseas Company Ceasing to Carry on Business in New Zealand

Notice is hereby given that the above-named company intends to cease to carry on business in New Zealand and be removed from the Overseas Register not less than three months from the date of publication of this notice in accordance with section 341(1)(a) of the Companies Act 1993.

Dated this 7th day of August 2008.

GUNNAR THORSTEN OHLSEN and GRALF MAX HANS SIEGHOLD, Directors.

cb5821

Lucky Choice Euro-Pacific Pte Limited

Notice of Overseas Company Ceasing to Carry on Business in New Zealand

Notice is hereby given that the above-named company intends to cease to carry on business in New Zealand and be removed from the Overseas Register not less than three months from the date of publication of this notice in accordance with section 341(1)(a) of the Companies Act 1993.

Dated this 7th day of August 2008.

ASTRID EPPING, CARL-THOMAS EPPING and GUNNAR THORSTEN OHLSEN, Directors.

cb5819

Everflow International Trade & Estates Pte Limited

Notice of Overseas Company Ceasing to Carry on Business in New Zealand

Notice is hereby given that the above-named company intends to cease to carry on business in New Zealand and be removed from the Overseas Register not less than three months from the date of publication of this notice in accordance with section 341(1)(a) of the Companies Act 1993.

Dated this 7th day of August 2008.

Rio Tinto Mining & Exploration Limited**Public Notice of Intention to Cease to Carry on Business in New Zealand**

Pursuant to Section 341 of the Companies Act 1993

Pursuant to section 341(1) of the Companies Act 1993, the company gives notice that after the expiration of 3 months from the date of this notice, the company will cease to carry on business in New Zealand.

The removal of Rio Tinto Mining & Exploration Limited will have no effect on the continuing activities of Rio Tinto

Exploration Pty Limited, which is registered, pursuant to section 337(1) of the Companies Act 1993, and carries on business in New Zealand in relation to Prospecting Permit 39287.

Enquiries May be Directed to the Solicitors for the Company: Chapman Tripp, PO Box 993, Wellington 6140.

Attention: B. L. McArthur.

cb5847

APPLICATIONS FOR WINDING UP / LIQUIDATIONS**Advertisement of Application for Putting Company into Liquidation**

Take notice that on 28 July 2008, an application for putting **Epic Holdings Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 31 October 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **ANZ National Bank Limited**, whose address for service is at the offices of Minter Ellison Rudd Watts, Solicitors, Level 17, 125 The Terrace (PO Box 2793 or DX SP 20009), Wellington.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

S. C. D. A. GOLLIN, Solicitor for the Plaintiff.

aw5864

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-4135

Take notice that on 4 July 2008, an application for putting **Sheldrake Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 20 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiffs are **Alan Ross Matheson, Alison Maree Marshall** and **Matheson Marshall Investments Limited**, whose address for service is the offices of Anthony J. Nolan, Solicitor, 324 Victoria Street (PO Box 1268), Hamilton. Telephone: (07) 834 0365. Facsimile: (07) 838 9244.

Further particulars may be obtained from the office of the Court or from the plaintiffs' solicitor.

ANTHONY J. NOLAN, Solicitor for the Plaintiffs.

aw5787

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2467

Take notice that on 2 May 2008, an application for putting **Brass Magazine Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Wednesday, 27 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **PMP Maxum Limited**, whose address for service is at the offices of Anthony Harper, Lawyers, Level 5, Anthony Harper Building, 47 Cathedral Square (PO Box 2646), Christchurch. Facsimile: (03) 366 9277.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

P. J. WOODS, Solicitor for the Plaintiff.

aw5809

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2465

Take notice that on 5 May 2008, an application for putting **SECA Limited** (formerly **New Zealand Seniors Card Limited**) into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Wednesday, 27 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **PMP Maxum Limited**, whose address for service is at the offices of Anthony Harper, Lawyers, Level 5, Anthony Harper Building, 47 Cathedral Square (PO Box 2646), Christchurch. Facsimile: (03) 366 9277.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

P. J. WOODS, Solicitor for the Plaintiff.

aw5812

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-1172

Take notice that on 28 February 2008, an application for putting **Trendy Homes Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 27 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **Waitakere City Council**, whose address for service is at the offices of Kensington Swan, Solicitors, 18 Viaduct Harbour Avenue, Auckland. (*Attention:* M. L.

Broad, solicitor acting). Telephone: (09) 379 4196. Facsimile: (09) 309 4276.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

DANIEL MARK HUGHES, Solicitor for the Plaintiff.

aw5871

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-4564

Take notice that on Friday, 18 July 2008, an application for putting **United Recyclers NZ Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 31 October 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **Quantum Holdings NZ Limited**, whose solicitor is Malcolm Whitlock, whose address for service is at the offices of Debt Recovery Group NZ Limited, 2/166 Henderson Valley Road, Henderson.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

MALCOLM WHITLOCK, Solicitor for the Plaintiff.

aw5856

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-3493

Take notice that on 9 June 2008, an application for putting **Argyle Bay Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 3 October 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that date.

The plaintiff is **Paragon Forensics Limited**, whose address for service is at the offices of its solicitors, Fortune Manning, gen-i Tower, Level 12, 66 Wyndham Street (PO Box 4139), Auckland.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

R. P. COLTMAN, Solicitor for the Plaintiff.

aw5741

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2554

Take notice that on 30 April 2008, an application for putting **Kate Sheppard Fitout Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 29 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **Bayleys Real Estate Limited**, whose address for service is at the offices of Corporate Collections Limited, 187 Mt Eden Road, Mt Eden, Auckland.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

C. N. LORD, Solicitor for the Plaintiff.

aw5854

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-3008

Take notice that on 21 May 2008, an application for putting **Kennedy Point Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 29 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **Davies Batley Valuers Limited**, whose address for service is at the offices of Corporate Collections Limited, 187 Mt Eden Road, Mt Eden, Auckland.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

C. N. LORD, Solicitor for the Plaintiff.

aw5853

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-4801

Take notice that on 28 July 2008, an application for putting **Blue Star Travel Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 31 October 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **NZ Castle Resorts & Hotels Limited**, whose address for service is at the offices of Cook Morris Quinn, Level 1, General Building, 29 Shortland Street, Auckland 1010. *Postal Address:* PO Box 1295, Shortland Street, Auckland 1140. Facsimile: (09) 377 8380.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor.

D. C. S. MORRIS, Solicitor for the Plaintiff.

aw5868

Advertisement of Application for Putting Company into Liquidation

Take notice that on 16 July 2008, an application for putting **Peace Industries 2007 Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 5 December 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **Commercial Factors Limited**, whose address for service is at the offices of Ellis Law, Level 6, 43 High Street, Auckland.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor.

B. R. ELLIS, Solicitor for the Plaintiff.

aw5850

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2226

Take notice that on 18 April 2008, an application for putting **Jennian Homes Auckland Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Wednesday, 27 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **Fletcher Steel Limited**, whose address for service is at the offices of Anthony Harper, Lawyers, Level 5, Anthony Harper Building, 47 Cathedral Square (PO Box 2646), Christchurch. Facsimile: (03) 366 9277.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

CRISPIN ROSS VINNELL, Solicitor for the Plaintiff.

aw5842

Advertisement of Application for Putting Company into Liquidation

CIV-2008-419-891

Take notice that on Tuesday, 8 July 2008, an application for putting **Gengy's Auckland Limited** into liquidation by the High Court was filed in the High Court at Hamilton.

The application is to be heard before the High Court at Hamilton on Monday, 25 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that date.

The plaintiff is **Seaview Road Limited**, whose address for service is at the offices of Cavell Leitch Pringle & Boyle, Solicitors, Level 15, Clarendon Tower, corner of Worcester Street and Oxford Terrace (PO Box 799), Christchurch. Telephone: (03) 379 9940. Facsimile: (03) 379 2408.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor.

OWEN GODFREY PAULSEN, Solicitor for the Plaintiff.

aw5748

Advertisement of Application for Putting Company into Liquidation by the Court

CIV-2008-485-1632

Take notice that on 25 July 2008, an application for putting **The Loaded Hog Franchise Company Limited** (formerly **The Loaded Hog Group Limited**) into liquidation by the High Court was filed in the High Court at Wellington.

The application is to be heard before the High Court at Wellington on 8 September 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **Graeme Murray Allen**, whose address for service is at the offices of Bell Gully, Level 21, HP Tower, 171 Featherston Street, Wellington (*Attention: M. G. Colson*).

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

MICHAEL GARY COLSON, Solicitor for the Plaintiff.

aw5779

Advertisement of Application for Putting Company into Liquidation

CIV-2008-419-867

Take notice that on 30 June 2008, an application for putting **Waipa Water Limited** into liquidation was filed in the High Court at Hamilton.

The application is to be heard before the High Court at Hamilton on Monday, 25 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that date.

The plaintiff is **OCME s.r.l** (an Italian company), whose address for service is at the offices of Glaister Ennor, Solicitors, 1st Floor, Norfolk House, 18 High Street (PO Box 63 or DX CX 10236), Auckland.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

P. MCKENDRICK, Solicitor for the Plaintiff.

aw5603

Advertisement of Application for Putting Company into Liquidation

CIV-2008-485-1415

Take notice that on 30 June 2008, an application for putting **Highline Roofing Limited** into liquidation by the High Court was filed in the High Court at Wellington.

The application is to be heard before the High Court at Wellington on 1 September 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **New Zealand Crane Group Limited**, whose address for service is at the office of Minter Ellison Rudd Watts, Solicitors, Level 20, Lumley Centre, 88 Shortland Street (PO Box 3798 or DX CP 24061), Auckland 1010.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitors.

G. M. SANDELIN and M. D. PASCARIU, Solicitors for the Plaintiff.

aw5729

Advertisement of Application for Putting Company into Liquidation

Take notice that on 26 June 2008, an application for putting **Johnston & McKeown Limited** into liquidation by the High Court was filed in the High Court at Christchurch.

The application is to be heard before the High Court at Christchurch on 18 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **Gartner Superlux Limited**, whose address for service is at the offices of AEL Legal, Ground Floor, 31-33 Great South Road, Newmarket, Auckland.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

T. M. BATES, Solicitor for the Plaintiff.

aw5778

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2825

Take notice that on 19 May 2008, an application for putting **Middleton 28 Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 5 September 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that date.

The plaintiff is **Allied Work Force Limited**, whose address for service is at Credit Consultants Debt Services NZ Limited, Level 3, 3–9 Church Street (PO Box 213 or DX SX 10069), Wellington. Telephone: (04) 470 5972.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

DIANNE S. LESTER, Solicitor for the Plaintiff.

aw5845

Advertisement of Application for Putting Company into Liquidation

CIV-2008-419-963

Take notice that on 17 July 2008, an application for putting **K Beez Limited** into liquidation by the High Court was filed in the High Court at Hamilton.

The application is to be heard before the High Court at Hamilton on Monday, 25 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that date.

The plaintiff is **Fuji Xerox Finance Limited**, whose address for service is at Credit Consultants Debt Services NZ Limited, Level 3, 3–9 Church Street (PO Box 213 or DX SX 10069), Wellington. Telephone: (04) 470 5972.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

DIANNE S. LESTER, Solicitor for the Plaintiff.

aw5829

Advertisement of Application for Putting Company into Liquidation

CIV-2008-409-1308

Take notice that on 20 June 2008, an application for putting **Eustruct Limited** into liquidation by the High Court was filed in the High Court at Christchurch.

The application is to be heard before the High Court at Christchurch on Monday, 25 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that date.

The plaintiff is **Firth** (a division of **Fletcher Concrete & Infrastructure Limited**), whose address for service is at Credit Consultants Debt Services NZ Limited, Level 3, 3–9 Church Street (PO Box 213 or DX SX 10069), Wellington. Telephone: (04) 470 5972.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

DIANNE S. LESTER, Solicitor for the Plaintiff.

aw5940

Advertisement of Application for Putting Company into Liquidation

CIV-2008-409-1541

Take notice that on 11 July 2008, an application for putting **Affinity Car Rental Limited** into liquidation was filed in the High Court at Christchurch.

The application is to be heard before the High Court at Christchurch on 25 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is **BMW Financial Services New Zealand Limited**, whose address for service is at the offices of George Bogiatto, Solicitor, Level 1, West Plaza Building, 3 Albert Street, Auckland.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor.

GEORGE BOGIATTO, Solicitor for the Plaintiff.

aw5764

Advertisement of Application for Putting Company into Liquidation

CIV-2008-485-1420

Take notice that on 30 June 2008, an application for putting **Black Box Label Limited** into liquidation by the High Court was filed in the High Court at Wellington.

The application is to be heard before the High Court at Wellington on 1 September 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that date.

The plaintiff is **Horizon Printing Limited**, whose address for service is at the offices of Kevin McDonald & Associates, Solicitors, Level 11, Takapuna Towers, 19–21 Como Street (PO Box 331065 or DX BP 66086), Takapuna, Auckland. Telephone: (09) 486 6827. Facsimile: (09) 486 5082.

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

KEVIN PATRICK McDONALD, Solicitor for the Plaintiff.

aw5831

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2382

Take notice that on 28 April 2008, an application for putting **G T Rigging Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Thursday, 11 September 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 5–7 Byron Avenue (PO Box 33150), Takapuna, Auckland. Telephone: (09) 984 1514. Facsimile: (09) 984 3116.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Michael Kinlim Yan, contact details as noted above.

MICHAEL KINLIM YAN, Solicitor for the Plaintiff.

aw5786

Advertisement of Application for Putting Company into Liquidation

Take notice that on 2 May 2008, an application for putting **Bridgecorp Limited** (in receivership) into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 29 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Simon John Eisdell Moore, Crown Solicitor, at the offices of Meredith Connell, Level 17, Forsyth Barr Tower, 55–65 Shortland Street (PO Box 2213 or DX CP 24063), Auckland (*Enquiries to:* N. H. Malarao on telephone (09) 336 7613).

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

S. J. EISDELL MOORE, Solicitor for the Plaintiff.

aw5836

Advertisement of Application for Putting Company into Liquidation

Take notice that on 2 May 2008, an application for putting **Bridgecorp Management Services Limited** (in receivership) into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 29 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Simon John Eisdell Moore, Crown Solicitor, at the offices of Meredith Connell, Level 17, Forsyth Barr Tower, 55–65 Shortland Street (PO Box 2213 or DX CP 24063), Auckland (*Enquiries to:* N. H. Malarao on telephone (09) 336 7613).

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

S. J. EISDELL MOORE, Solicitor for the Plaintiff.

aw5835

Advertisement of Application for Putting Company into Liquidation

Take notice that on 20 May 2008, an application for putting **Kwality Construction Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 27 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Simon John Eisdell Moore, Crown Solicitor, at the offices of Meredith Connell, Level 17, Forsyth Barr Tower, 55–65 Shortland Street (PO Box 2213 or DX CP 24063), Auckland (*Enquiries to:* R. E. Harvey on telephone (09) 336 7556).

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

S. J. EISDELL MOORE, Solicitor for the Plaintiff.

aw5838

Advertisement of Application for Putting Company into Liquidation

Take notice that on 20 May 2008, an application for putting **Ultimate Produce Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on 27 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Simon John Eisdell Moore, Crown Solicitor, at the offices of Meredith Connell, Level 17, Forsyth Barr Tower, 55–65 Shortland Street (PO Box 2213 or DX CP 24063), Auckland (*Enquiries to:* R. E. Harvey on telephone (09) 336 7556).

Further particulars may be obtained from the office of the Court or from the plaintiff or the plaintiff's solicitor.

S. J. EISDELL MOORE, Solicitor for the Plaintiff.

aw5837

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2296

Take notice that on 22 April 2008, an application for putting **D'Claddingman Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Wednesday, 27 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5664

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2471

Take notice that on 29 April 2008, an application for putting **TWA Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Wednesday, 27 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5695

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2651

Take notice that on 8 May 2008, an application for putting **Metropolitan Funeral Homes Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Wednesday, 27 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5782

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2654

Take notice that on 8 May 2008, an application for putting **Miracle Mend Counties Manukau Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 29 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5694

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2657

Take notice that on 9 May 2008, an application for putting **Tawharau Media Productions Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 29 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5712

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2658

Take notice that on 12 May 2008, an application for putting **Twins Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 29 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5750

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-2659

Take notice that on 12 May 2008, an application for putting **3 and 5 Wallboards Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 29 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5797

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-3154

Take notice that on 26 May 2008, an application for putting **Inferno Investments Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Friday, 29 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5740

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-4080

Take notice that on 3 July 2008, an application for putting **Chen Yip Management Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Wednesday, 20 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5662

Advertisement of Application for Putting Company into Liquidation

CIV-2008-404-4158

Take notice that on 7 July 2008, an application for putting **Cosford Communications Limited** into liquidation by the High Court was filed in the High Court at Auckland.

The application is to be heard before the High Court at Auckland on Wednesday, 20 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 17 Putney Way (PO Box 76198), Manukau, Auckland 2241. Telephone: (09) 985 7274. Facsimile: (09) 985 9473.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Sandra Joy North, contact details as noted above.

SANDRA JOY NORTH, Solicitor for the Plaintiff.

aw5739

Advertisement of Application for Putting Company into Liquidation

CIV-2008-463-402

Take notice that on 9 July 2008, an application for putting **Jatcom Printing Limited** into liquidation by the High Court was filed in the High Court at Rotorua.

The application is to be heard before the High Court at Rotorua on Monday, 8 September 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1 Bryce Street (PO Box 432), Hamilton. Telephone: (07) 959 0416. Facsimile: (07) 959 7614.

Further particulars may be obtained from the office of the Court or from the plaintiff by contacting M. Henshilwood on telephone (07) 959 0533 in the first instance or the plaintiff's solicitor, Rachel L. Scott, contact details as noted above.

RACHEL L. SCOTT, Solicitor for the Plaintiff.

aw5892

Advertisement of Application for Putting Company into Liquidation

CIV-2008-419-868

Take notice that on 2 July 2008, an application for putting **Whenua Contracting Limited** into liquidation by the High Court was filed in the High Court at Hamilton.

The application is to be heard before the High Court at Hamilton on Monday, 25 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1 Bryce Street (PO Box 432), Hamilton. Telephone: (07) 959 0373. Facsimile: (07) 959 7614.

Further particulars may be obtained from the office of the Court or from the plaintiff by contacting M. Henshilwood on telephone (07) 959 1533 in the first instance or the plaintiff's solicitor, Kay S. Morgan, contact details as noted above.

KAY S. MORGAN, Solicitor for the Plaintiff.

aw5891

Advertisement of Application for Putting Company into Liquidation

CIV-2008-419-912

Take notice that on 10 July 2008, an application for putting **Highbrook Land Co Limited** into liquidation by the High Court was filed in the High Court at Hamilton.

The application is to be heard before the High Court at Hamilton on Monday, 25 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1 Bryce Street (PO Box 432), Hamilton. Telephone: (07) 959 0373. Facsimile: (07) 959 7614.

Further particulars may be obtained from the office of the Court or from the plaintiff by contacting C. D. Astrella on telephone (07) 959 0225 in the first instance or the plaintiff's solicitor, Kay S. Morgan, contact details as noted above.

KAY S. MORGAN, Solicitor for the Plaintiff.

aw5894

Advertisement of Application for Putting Company into Liquidation

CIV-2008-419-913

Take notice that on 10 July 2008, an application for putting **Admiralty Lodge Investments Limited** into liquidation by the High Court was filed in the High Court at Hamilton.

The application is to be heard before the High Court at Hamilton on Monday, 25 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1 Bryce Street (PO Box 432), Hamilton. Telephone: (07) 959 0373. Facsimile: (07) 959 7614.

Further particulars may be obtained from the office of the Court or from the plaintiff by contacting C. D. Astrella on telephone (07) 959 0225 in the first instance or the plaintiff's solicitor, Kay S. Morgan, contact details as noted above.

KAY S. MORGAN, Solicitor for the Plaintiff.

aw5889

Advertisement of Application for Putting Company into Liquidation

CIV-2008-419-916

Take notice that on 10 July 2008, an application for putting **The P.C. Company Limited** (in receivership) into liquidation by the High Court was filed in the High Court at Hamilton.

The application is to be heard before the High Court at Hamilton on Monday, 25 August 2008 at 10.45am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1 Bryce Street (PO Box 432), Hamilton. Telephone: (07) 959 0373. Facsimile: (07) 959 7614.

Further particulars may be obtained from the office of the Court or from the plaintiff by contacting C. D. Astrella on telephone (07) 959 0225 in the first instance or the plaintiff's solicitor, Kay S. Morgan, contact details as noted above.

KAY S. MORGAN, Solicitor for the Plaintiff.

aw5893

Advertisement of Application for Putting Company into Liquidation

CIV-2008-443-277

Take notice that on 23 June 2008, an application for putting **Alpine Roofing Limited** into liquidation by the High Court was filed in the High Court at New Plymouth.

The application is to be heard before the High Court at New Plymouth on Tuesday, 2 September 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1 Bryce Street (PO Box 432), Hamilton. Telephone: (07) 959 0373. Facsimile: (07) 959 7614.

Further particulars may be obtained from the office of the Court or from the plaintiff by contacting C. D. Astrella on telephone (07) 959 0225 in the first instance or the plaintiff's solicitor, Kay S. Morgan, contact details as noted above.

KAY S. MORGAN, Solicitor for the Plaintiff.

aw5890

Advertisement of Application for Putting Company into Liquidation

CIV-2008-483-149

Take notice that on 6 June 2008, an application for putting **Solid Form Holdings Limited** into liquidation by the High Court was filed in the High Court at Wanganui.

The application is to be heard before the High Court at Wanganui on 3 September 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 7-27 Waterloo Quay (PO Box 1462), Wellington. Telephone: (04) 890 3203. Facsimile: (04) 890 0009.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Amy Jean York, contact details as noted above.

AMY JEAN YORK, Solicitor for the Plaintiff.

aw5816

Advertisement of Application for Putting Company into Liquidation

CIV-2008-409-1232

Take notice that on 12 June 2008, an application for putting **Lord Snowdenn Limited** into liquidation by the High Court was filed in the High Court at Christchurch.

The application is to be heard before the High Court at Christchurch on Monday, 25 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1st Floor Reception, 224 Cashel Street (PO Box 1782), Christchurch 8140. Telephone: (03) 968 0807. Facsimile: (03) 977 9853.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Julie Newton, contact details as noted above.

JULIE NEWTON, Solicitor for the Plaintiff.

aw5865

Advertisement of Application for Putting Company into Liquidation

CIV-2008-409-1430

Take notice that on 2 July 2008, an application for putting **Xcavate Limited** into liquidation by the High Court was filed in the High Court at Christchurch.

The application is to be heard before the High Court at Christchurch on Monday, 25 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1st Floor Reception, 224 Cashel Street (PO Box 1782), Christchurch 8140. Telephone: (03) 968 0807. Facsimile: (03) 977 9853.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Julie Newton, contact details as noted above.

JULIE NEWTON, Solicitor for the Plaintiff.

aw5793

Advertisement of Application for Putting Company into Liquidation

CIV-2008-409-1433

Take notice that on 2 July 2008, an application for putting **Cynosure Productions Limited** into liquidation by the High Court was filed in the High Court at Christchurch.

The application is to be heard before the High Court at Christchurch on Monday, 25 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1st Floor Reception, 224 Cashel Street (PO Box 1782), Christchurch 8140. Telephone: (03) 968 0807. Facsimile: (03) 977 9853.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Julie Newton, contact details as noted above.

JULIE NEWTON, Solicitor for the Plaintiff.

aw5794

Advertisement of Application for Putting Company into Liquidation

CIV-2008-409-1431

Take notice that on 2 July 2008, an application for putting **Waipara Earth & Vine Limited** into liquidation by the High Court was filed in the High Court at Christchurch.

The application is to be heard before the High Court at Christchurch on Monday, 25 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1st Floor Reception, 224 Cashel Street (PO Box 1782), Christchurch 8140. Telephone: (03) 968 0807. Facsimile: (03) 977 9853.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Julie Newton, contact details as noted above.

JULIE NEWTON, Solicitor for the Plaintiff.

aw5792

Advertisement of Application for Putting Company into Liquidation

CIV-2008-409-1454

Take notice that on 3 July 2008, an application for putting **Partnership Properties Limited** into liquidation by the High Court was filed in the High Court at Christchurch.

The application is to be heard before the High Court at Christchurch on Monday, 25 August 2008 at 10.00am.

Any person, other than the defendant company, who wishes to appear on the hearing of the application must file an appearance not later than the second working day before that day.

The plaintiff is the **Commissioner of Inland Revenue**, whose address for service is Inland Revenue Department, Legal and Technical Services, 1st Floor Reception, 224 Cashel Street (PO Box 1782), Christchurch 8140. Telephone: (03) 968 0807. Facsimile: (03) 977 9853.

Further particulars may be obtained from the office of the Court or from the plaintiff's solicitor, Julie Newton, contact details as noted above.

JULIE NEWTON, Solicitor for the Plaintiff.

aw5791

OTHER**Notice of Intention to Restore Companies to the Register****Section 328 of the Companies Act 1993**

Take notice that the Registrar of Companies proposes to restore the following companies to the Register, on the application of the persons named below, on the grounds that such companies were either carrying on business or some other reason existed for them to remain on the Register or were party to legal proceedings or were in liquidation at the time of removal:

42 - 48 Cable St Limited. *Applicant:* Inland Revenue Department, PO Box 895, Wellington 6140.

Alan Reid Limited. *Applicant:* Alistair Schmidt, PO Box 12636, Chartwell Square, Hamilton 3248.

Arawata Apartment Limited. *Applicant:* Southland Building Society, PO Box 835, Invercargill 9840.

B. B Wholesale Limited. *Applicant:* Li Zhen Zhang, 3/73 Coronation Road, Papatoetoe, Manukau 2025.

- B. Braun New Zealand Pty Limited.** *Applicant:* PricewaterhouseCoopers, Private Bag 92162 JWK, Auckland 1142.
- Big Sky Pursuits Limited.** *Applicant:* Richard Hanson, 37C Hallenstein Street, Queenstown 9300.
- Biotissues NZ Limited.** *Applicant:* Anne Alfano, 11 Fernleigh Avenue, Royal Oak, Auckland 1023.
- Brenda's Company Limited.** *Applicant:* Chris O'Connor, 6 Brasenose Place, Tawa, Wellington 5028.
- Brokenshire Trustees Limited.** *Applicant:* Master Accountants Group Limited, 300 Richmond Road, Grey Lynn, Auckland 1021.
- Business Barter Exchange NZ Limited.** *Applicant:* Inland Revenue Department, PO Box 432, Hamilton 3240.
- C T I Waikato Limited.** *Applicant:* BMS Accountants, PO Box 12172, Chartwell Square, Hamilton 3248.
- Chapelli's Eatery & Wine Bar Limited.** *Applicant:* Steven Chapman, c/o Jag Legal, PO Box 683, Paraparaumu 5254.
- Charltonsboys Contractors Limited.** *Applicant:* Inland Revenue Department, PO Box 33150, Takapuna, North Shore City 0740.
- Citect NZ 2005 Limited.** *Applicant:* Kevin Grey, c/o Russell McVeagh, PO Box 8, Shortland Street, Auckland 1140.
- Clyde Investments Limited.** *Applicant:* Capital & Merchant Finance, c/o Buddle Findlay, PO Box 2694, Wellington 6140.
- Creme Bar Limited.** *Applicant:* Inland Revenue Department, PO Box 432, Hamilton 3240.
- D & D Bakery Limited.** *Applicant:* Da Ren Yang, 23 Porutu Street, Fairfield, Lower Hutt 5011.
- Dich Properties Limited.** *Applicant:* Wendy Lynch, 10 Chichester Court, Carindale, Brisbane, Queensland 4152, Australia.
- Dub Dub Ventures Limited.** *Applicant:* Scott Perry, PO Box 73119, Auckland Airport, Manukau 2150.
- Forrest View Enterprises Limited.** *Applicant:* M. G. Moyes, 54 Tahunatapu Road, Onerahi, RD 4, Whangarei 0174.
- General Contract Maintenance Services Limited.** *Applicant:* Stuart Smith, 9/14 Willerton Avenue, New Lynn, Auckland 0600.
- Global Resource Placements Limited.** *Applicant:* Vanessa Mills, 60 Naylor Street, Hamilton East, Hamilton 3216.
- Golden Shore Limited.** *Applicant:* Lin Jin Lin, c/o Alistair Craig, 8 Telford Avenue, Balmoral, Auckland 1041.
- Haagh Limited.** *Applicant:* Anton Haagh, 9 Old Mill Road, Grey Lynn, Auckland 1002.
- Heritage Flooring (2000) Limited.** *Applicant:* Infinity Investment Group Holdings Limited, c/o Berry & Co, PO Box 179, Queenstown 9348.
- HSW Properties Limited.** *Applicant:* Soojin Waghorn, 369 Horseshoe Bush Road, RD 4, Dairy Flat, Albany 0794.
- IDC Systems Limited.** *Applicant:* Brett Peters, 2/99 Campbell Road, One Tree Hill, Auckland 1061.
- Instinct Films Ltd.** *Applicant:* Christopher Graham, c/o Rachel Andrews, 5 Edwards Road, Grey Lynn, Auckland 1021.
- Jandv Investments Limited.** *Applicant:* John Rennie, 13A Reading Street, Greytown 5712.
- Jenneil Residential Limited.** *Applicant:* Neil Mackie, c/o Optimal Business Services Limited, PO Box 31355, Lower Hutt 5040.
- JR Corporation Limited.** *Applicant:* John Foley, PO Box 34, Pukekohe 2340.
- K & A Flooring Limited.** *Applicant:* Karl Paga, 24 Whiteacres Drive, Pakuranga, Auckland 2010.
- KFK (NZ) Limited.** *Applicant:* EWPA Accounting Limited, PO Box 9594, Newmarket, Auckland 1149.
- KPS Infrastructure Limited.** *Applicant:* Pritam Singh, 43 Lippiatt Road, Otahuhu, Auckland 1062.
- L & F Forex Trade Limited.** *Applicant:* Qi Tong Liang, 110 Balmoral Road, Auckland 1024.
- Lawn & Order Limited.** *Applicant:* Sarel Myburgh, PO Box 47168, Ponsonby, Auckland 1034.
- Liquid Gold Surf Limited.** *Applicant:* Paul Guy Lungmuss, 2 Rutene Road, Kaiti, Gisborne 3801.
- Macintosh Transport Limited.** *Applicant:* Inland Revenue Department, PO Box 432, Hamilton 3240.
- Matisse Holdings Limited.** *Applicant:* Mark Ching, c/o John Ewart, PO Box 26190, Epsom, Auckland 1344.
- McGinty Electrical Limited.** *Applicant:* Skipper Lay & Associates Limited, PO Box 72097, Papakura 2244.
- MT Brakes and Auto Repairs (2006) Limited.** *Applicant:* David Paul Jones, 1174 Papamoa Beach Road, Papamoa 3118.
- New Directions Limited.** *Applicant:* Gaye Barton, c/o Beattie Rickman Legal, PO Box 446, Waikato Mail Centre, Hamilton 3240.
- Newbac Limited.** *Applicant:* John Newton, PO Box 11, Rotorua 3040.
- Nikau North Limited.** *Applicant:* Wayne Langley, PO Box 65024, Mairangi Bay, North Shore City 0754.
- Ohope Enterprises Limited.** *Applicant:* Stephanie Allan, 54 Grange Road, Mt Eden, Auckland 1024.
- P & M Hughes Limited.** *Applicant:* Jones Accounting & Financial Services, PO Box 84227, Westgate, Auckland 0657.
- Pacific Property Developments Investments Limited.** *Applicant:* Uelese Mika, c/o Gilligan & Company, PO Box 9606, Newmarket, Auckland 1149.

Pacific Property Developments Trustee Company Limited. *Applicant:* Ueese Mika, c/o Gilligan & Company, PO Box 9606, Newmarket, Auckland 1149.

PC Direct Limited. *Applicant:* Inland Revenue Department, PO Box 895, Wellington 6140.

Pearson and Way Boatbuilders Limited. *Applicant:* Gunnerson Limited, PO Box 42246, Orakei, Auckland 1745.

Peter F Limited. *Applicant:* Yi Fang, 106 Landing Drive, Albany, Auckland 0632.

PHM 2003 Limited. *Applicant:* Geoff Tyler & Associates, PO Box 36439, Northcote, North Shore City 0748.

Prosperous Actions Limited. *Applicant:* Ajay Bhatt, 749A Te Atatu Road, Te Atatu Peninsula, Waitakere 0610.

R. R. H. Enterprise Limited. *Applicant:* Qing Han, 575B Blockhouse Bay Road, Blockhouse Bay, Auckland 0600.

RCG Group Limited. *Applicant:* John Scutter, PO Box 31047, Lower Hutt 5040.

Red Farm Limited. *Applicant:* Kim Min Shik, 36 Greenhill Crescent, Pakuranga, Manukau 2010.

REM Asset Management Limited. *Applicant:* Vanessa Mills, 60 Naylor Street, Hamilton East, Hamilton 3216.

Rennie Property Holdings Limited. *Applicant:* John Rennie, 13A Reading Street, Greytown 5712.

Riverhead Properties Limited. *Applicant:* Christine Fallas, 210 Kahikatea Flat Road, RD 4, Albany 0794.

Seenet(NZ) Limited. *Applicant:* Wayne Huang, 13 Aberfeldy Avenue, Highland Park, Auckland 2010.

Slater Family Investments Limited. *Applicant:* Malcom Slater, c/o Hamertons Lawyers, PO Box 601, Whakatane 3158.

Softsolvers Trustees Limited. *Applicant:* Gillespie Young Watson, PO Box 30940, Lower Hutt 5040.

Sparc NZ Limited. *Applicant:* Gilligan Sheppard Limited, PO Box 6310, Wellesley Street, Auckland 1141.

SPM Contracting Limited. *Applicant:* Inland Revenue Department, PO Box 1147, Palmerston North 4440.

Standard Sixty Two Limited. *Applicant:* Inland Revenue Department, PO Box 820, Taranaki Mail Centre, New Plymouth 4340.

Third Corner Limited. *Applicant:* Damian Kitcheman, c/o Paul Prasad, 29 Totara Grove, RD 1, Raglan 3295.

Trust Mortgages & Insurance Services Limited. *Applicant:* Prakash Rajpal, 25 Ulster Road, Blockhouse Bay, Auckland 0600.

Turepo Farms Limited. *Applicant:* David Bailey, 18 Maniapoto Street, Otorohanga 3900.

Tuscany Services Limited. *Applicant:* Inland Revenue Department, PO Box 895, Wellington 6140.

Uceless Limited. *Applicant:* Stanley Moffett, Apartment 1 Galleria, 77 Tory Street, Wellington 6011.

Vance Underwater Photography Limited. *Applicant:* Robert Drum, Enzo Advisors Limited, Unit 4, 3 Margaret Street, Ponsonby, Auckland 1011.

Waiapi Farms Limited. *Applicant:* John Lyon, c/o Dalziel Strauss Lawyers, PO Box 40, Temuka 7948.

Wincon Limited. *Applicant:* Syrus Kite, 11 Clyde Road, Otara, Auckland 2023.

Zapchill Pacific Limited. *Applicant:* Barbara Johnson, PO Box 331054, Takapuna, North Shore City 0740.

Any person who wishes to object must do so by notice to the Registrar at Private Bag 92061, Victoria Street West, Auckland 1142, or by facsimile on (09) 916 4559 by 11 September 2008 (being not less than 20 working days from the date of this notice).

Dated at Auckland this 14th day of August 2008.

NEVILLE HARRIS, Registrar of Companies.

ot5873

Charitable Trusts Act Notices

Dissolution of Charitable Trust Boards

Section 26(1) of the Charitable Trusts Act 1957

The Registrar of Incorporated Societies is satisfied these trust boards are no longer carrying on their operations and, accordingly, are dissolved from the date of this declaration made by an Assistant Registrar of Incorporated Societies:

Kawerau Community Tourism Trust 1564662.

Northland District Masonic Centennial Fund 611006.

Ropata Medical Centre Charitable Trust 1082476.

The Feilding Arts Club 894851.

The Tree School Work Trust 463100.

Dated this 14th day of August 2008.

NIA ANGHARAD THOMAS, Assistant Registrar of Incorporated Societies.

ct5876

Incorporated Societies Act Notices

Dissolution of Incorporated Societies

Section 28(1) of the Incorporated Societies Act 1908

The Registrar of Incorporated Societies is satisfied that these societies listed below are no longer carrying on their operations and, therefore, gives notice that they are dissolved, pursuant to section 28(1) of the Incorporated Societies Act 1908:

- Alfriston Community Schoolhouse Inc.
- Alpha Gymnastics Club Inc.
- Armed Forces Law Association of New Zealand Inc.
- Association of Yacht Support Services Inc.
- Auckland Combined Indoor Sports Club Inc.
- Bay Independent Hockey Club Inc.
- Belmont Ratepayers Improvement Association Inc.
- Blenheim Police Club Inc.
- Canterbury Basketball Officials Association Inc.
- Canterbury Bull Terrier Club Inc.
- Clubgen Inc.
- Clydesdale Museum Fire Brigade Inc.
- Combined Textiles Guild of New Zealand Inc.
- Cook Islands Christian Church - Otara Branch Youth Inc.
- Counties Manukau BMX Club Inc.
- Dog Inc.
- Dunedin Chinese Language School Inc.
- E F K A S Viiga Inc.
- East Africa Community in New Zealand Inc.
- Eltham Golf Club Inc.
- Eltham Rugby Football Club Inc.
- Environmental Futures Inc.
- Feilding Kowhai Patchwork Quilters Club Inc.
- Festival of Europe Society Inc.
- Fiji Muslim Association of Canterbury Inc.
- Fuqing Fellowship Association of New Zealand Inc.
- Gisborne Tairawahiti Rugby League Inc.
- Grafton Hall Residents Association Inc.
- Howick and Districts Radio Club Inc.
- Hup Jong Mune Wu-Shu Culture Association Inc.
- Icomos New Zealand (Inc.)
- International Congress of Plant Pathology 2003 Inc.
- James Hardie Social Club Inc.
- Kaihu Valley Rugby Football Club Inc.
- Karangahape Social Club Inc.
- Korean Badminton Association In New Zealand Inc.
- Kriya Yoga Association of New Zealand Inc.
- Kurow Rugby Football Club Inc.
- Lalelei o Samoana Volleyball Club Inc.
- Lions Club of Martinborough Inc.
- Lions Club of Whitianga Inc.
- Little Manly Protection Society Inc.
- Mahanga Beach Management Society Inc.
- Manawatu Indoor Rock Climbing Club Inc.
- Mangakino Stronger Community Action Foundation Inc.
- Manurewa Rugby League Football & Sports Club Inc.
- Marlborough Rugby Football Union Inc.
- Maungaturoto Business Association Inc.
- Melville High School Sports Club Inc.
- Mornington Association Football Club Inc.
- Muslim Student and Youth Associations of New Zealand (MSYANZ) Inc.
- Nelson Jockey Club Inc.
- Nelson Kaupapa Maori Arts Inc.
- New Zealand Academy of Sport Central Inc.
- New Zealand Blind Lawn Bowling Association Inc.
- New Zealand Coalition for Gambling Reform Inc.
- New Zealand Fiji Veterans Soccer Association Inc.
- New Zealand Guangdong Association Inc.
- New Zealand Henan Province Chinese Association Inc.
- New Zealand Maori Hockey Inc.
- New Zealand Netherlands Society (Tauranga & Districts) Inc.
- New Zealand Paintball Players Association Inc.
- New Zealand Taekwondo Alliance Inc.
- New Zealand Water Environment Research Foundation Inc.
- New Zealand Water Ski Association Inc.
- Nga Whanau Maia o Te Taou Hapu Inc.
- Ngati Kahungunu Ki Poneke Community Services Inc.
- Ngati Whatua Volcanoes Softball Club Inc.
- Northern Offshore Powerboat Club Inc.
- Oamaru Cherry Growers Association Inc.
- Opotiki Community Health & Fitness Centre Inc.
- Pacific Islands Media Association NZ Inc.
- Pine Park Flying Club Inc.
- Poetry Cafe Porirua Inc.
- Port Nicholson Sportfishing Club Inc.
- Professional Historians' Association of New Zealand/Aotearoa Inc.
- Rangiora Rugby Football Club Inc.
- Red Sox Sports Club Inc.
- Reefton Visitor Centre Inc.
- Revill's Boxing Gym Inc.
- Rosedale Bible Chapel Inc.
- Rotary Club of North Shore Inc.
- Rotary Club of Wanganui Daybreak Inc.
- Rotorua Buzzards Softball Club Inc.
- Rukuhia Gymnastics Club Inc.
- Russia - New Zealand Business Forum Inc.
- Samoa Rugby League New Zealand Association Inc.
- Silverdale Art Centre Inc.
- Skylines Downunder Car Club Inc.

Sound of Hope Radio Network Inc.
 Southern Lakes Kiteboarding Club Inc.
 Sri Guru Singh Sabha Auckland Inc.
 St Bernards Old Boys Association Inc.
 Takahue Sports Club Inc.
 Taranaki Rock 'N' Roll Club Inc.
 Target Shooting Auckland Inc.
 Tauranga Inline Hockey Club Inc.
 Te Ahiwaru - Ripeka Waenga Reunion Inc.
 Te Roopu Aukati Kai Paipa o Aotearoa Inc.
 Te Roopu Takaro Maori ki Otautahi Inc.
 Te Taumata Mate Ha o Aotearoa Society Inc.
 Te Whare Tu Taua o Aotearoa Inc.
 The Aotearoa Matauranga Association Inc.
 The Gun Lobby Inc.
 The Malayan Veterans Association Inc.
 The New Zealand Chelation Therapy Society Inc.
 The NZ Institute of the Malofie Arts, Research and Social Services Society Inc.
 The Otaihangā Boating Club Inc.
 The Owenga Club Inc.
 The Patea Pottery Club Inc.
 The Piako Park Society Inc.
 The Wanganui Rugby Football Club Inc.
 Trampolining and Tumbling Southland Association Inc.
 Tuhoe Tourism Federation Inc.
 United Democratic Burmese Community (NZ) Inc.
 Valley Views Road Residents Group Inc.
 Waikato Rugby Referees Association Inc.
 Waimate Hunt Inc.
 Waitakere Basketball Association Inc.
 Waitakere City Rugby Football & Sports Club Inc.
 Wanaka Theatre Group Inc.
 Wellington Incubator Network Inc.
 Wellington Indoor Sports Club Inc.
 Wellington Maori Accountants Network Inc.
 West Coast North Island Chartered Clubs Darts Association Inc.
 Whanganui Karaoke Club Inc.
 Whangapoua Environmental Protection Society Inc.
 Youth for Christ (Christchurch) Inc.
 Zimdare Inc.

Dated this 14th day of August 2008.

NEVILLE HARRIS, Registrar of Incorporated Societies.

is5818

Dissolution of Incorporated Societies

Section 28(1) of the Incorporated Societies Act 1908

The Registrar of Incorporated Societies is satisfied that these societies are no longer carrying on their operations and hereby declares them to be dissolved from the date of the declaration made by an Assistant Registrar of Incorporated Societies:

Aoraki Festival Inc. 271815.
 Canterbury Lawn Tennis Supporters Club Inc. 220108.

Central Water and Preservation Society Inc. 1873638.
 Far North Roding Union Inc. 1393372.
 Friends of Expressions Arts and Entertainment Centre Society Inc. 604576.
 I.H.C. Supporters Club Inc. 426624.
 Kaiti Women's Bowling Club Inc. 874253.
 Lions Club of Taradale Otatara Inc. 583274.
 Shakti Migrant Community Education Centre Inc. 1267664.
 Tamahere Community Association Inc. 1672264.
 The Central Districts Contract Bridge Centre Inc. 217096.

Dated this 14th day of August 2008.

NIA ANGHARAD THOMAS, Assistant Registrar of Incorporated Societies.

is5874

Revocation of Dissolution of Incorporated Societies

Section 28(3) of the Incorporated Societies Act 1908

The Registrar of Incorporated Societies is satisfied that the dissolution of the following incorporated societies ought to be revoked and has declared accordingly:

City Sports Machinery Inc. (30 August 2007).
 Drift Club of New Zealand Inc. (18 February 2008).
 Fosters Bay Residents Association Inc. (17 June 2004).
 Gisborne Environmental Centre Inc. (18 February 2008).
 Mount Richmond Fishing Club Inc. (12 March 2008).
 New Musical Productions Society Inc. (12 May 2005).
 New Zealand Film and Video Technicians Guild Inc. (12 March 2008).
 Northern Flower Growers Association Inc. (14 January 2008).
 Owairaka Amateur & Harrier Club Inc. (29 September 2005).
 Papatoetoe Cricket Club Inc. (12 March 2008).
 Parklands Christchurch United Softball Club Inc. (12 March 2008).
 Raglan Veterinary Club Inc. (29 September 2005).
 Southland Natural History Field Club Inc. (17 May 2007).
 Southland Ski Club Inc. (1 September 2005).
 St Bede's College Parents' and Teachers' Association (Inc.) (29 September 2005).
 The Maraeroa Marae Association Inc. (18 February 2008).
 Wellington Home Birth Association Inc. (19 January 2001).
 Wellington Triumph Sports Car Club Inc. (14 January 2008).
 Westport Yacht and Power Boat Club Inc. (7 December 2000).

With this publication such societies are revived from the date of their dissolution (noted above) as if no dissolution had taken place.

Dated this 14th day of August 2008.

NIA ANGHARAD THOMAS, Assistant Registrar of Incorporated Societies.

is5875

General Notices

Notice of Entry into Possession of Mortgaged Property

To: **Simon Haimoana Maruera**, 141 Fairfield Road, Hawera.

In the matter of section 156 of the Property Law Act 2007, and in the matter of mortgage instrument 7289229.3 (Taranaki Land Registry) ("the mortgage"):

TEA Custodians (Bluestone) Limited, ("the mortgagee") under the mortgage, gives notice as follows:

1. On 7 August 2008, the mortgagee under the mortgage entered into possession of the mortgaged property.
2. The description of the mortgaged property is Lot 1 DP 6667 (Computer Freehold Register C2/76) (Taranaki Land Registry), being the property at **141 Fairfield Road, Hawera**.
3. The address of the mortgagee's registered office is Level 5, 10 Customhouse Quay, Wellington.

Signed and dated at Auckland this 7th day of August 2008.

M. JANE STENBERG, on Behalf of the Mortgagee.

Note: This notice is given by Sanderson Weir, Barristers and Solicitors, whose address for service is Level 13, AA Centre, 99 Albert Street, Auckland.

gn5810

Notice of Entry into Possession of Mortgaged Property

To: **John Dan Te Kaniwha Ahipene**, c/o Rawiri Rangitauira, Rangitauira & Co, Solicitors, 1154 Hinemoa Street, Rotorua.

And to: Estate of **Maude Mori Shaw**, c/o Steven Ututaonga, as executor of the estate of Maude Mori Shaw, c/o Welcome Bay Tavern, 250 Welcome Bay Road, Tauranga.

In the matter of section 156 of the Property Law Act 2007, and in the matter of mortgage instrument 7294156.2 (South Auckland Land Registry) ("the mortgage"):

TEA Custodians (Bluestone) Limited, ("the mortgagee") under the mortgage, gives notice as follows:

1. On 7 August 2008, the mortgagee under the mortgage entered into possession of the mortgaged property.
2. The description of the mortgaged property is Lot 275 DP S1084 (Computer Freehold Register 1409/53) (South Auckland Land Registry), being the property at **40 Fairview Road, Rotorua**.
3. The address of the mortgagee's registered office is Level 5, 10 Customhouse Quay, Wellington.

Signed and dated at Auckland this 11th day of August 2008.

M. JANE STENBERG, on Behalf of the Mortgagee.

Note: This notice is given by Sanderson Weir, Barristers and Solicitors, whose address for service is Level 13, AA Centre, 99 Albert Street, Auckland.

gn5884

Notice of Entry into Possession of Mortgaged Property

In the matter of section 137 of the Property Law Act 1952, and in the matter of memorandum of mortgage

D611881.3 (North Auckland Land Registry), granted by **Pacificare Trust**, a registered charitable trust under the Charitable Trusts Act 1957, incorporation number 615324 ("the mortgagor") to **The New Zealand Guardian Trust Company Limited**, as trustee of the **Primero Trust** ("the mortgagee"):

Take notice that:

1. On 8 August 2008, **The New Zealand Guardian Trust Company Limited**, at Auckland, as trustee of the **Primero Trust**, the mortgagee, under memorandum of mortgage D611881.3 (North Auckland Land Registry), a property situated at **38 Earlsforth Road, Mangere**, being all the land comprised and described in certificate of title NA129A/884 ("the property"), entered into possession of the property.
2. The registered office of the mortgagee is Level 7, Vero Centre, 48 Shortland Street, Auckland.
3. Any correspondence pertaining to this matter should be directed to the office of Ian Knobloch, Chartered Accountant, 53 Cavendish Drive (PO Box 76127), Manukau City. Facsimile: (09) 263 6404.

Dated at Auckland this 8th day of August 2008.

The New Zealand Guardian Trust Company by its duly authorised agent:

IAN FRANCIS KNOBLOCH.

gn5866

Notice of Entry into Possession of Mortgaged Property

Notice is hereby given, pursuant to section 158 of the Property Law Act 2007, that **Owen Manning Brooker** and **Shirley Dorothy Brooker** ("as mortgagees"), under mortgages 5139542.1 and 5517609.2, have on **28 July 2008** entered into possession as mortgagees of all that property at **396–398 Hillboro Road, Otaio, South Canterbury**, comprising 120.8088 hectares and being Sections 5B, 7 and 8B, Bankfield Settlement (comprised in Computer Freehold Register 499/168) (Canterbury Land Registry).

All communications relating to the mortgaged land may be sent to the mortgagees at 357 Woodstock Road, RD 1, Oxford 7495, or to PO Box 19, Oxford 7443.

gn5727

Notice of Entry into Possession of Mortgaged Goods

Gough Finance Limited ("the mortgagee") gives notice, pursuant to section 156 of the Property Law Act 2007, that on 31 July 2008, it entered into possession of property subject to a security agreement dated the 19th day of June 2007.

The secured property is described as:

Komatsu D31S-17 Track Type Tractor, S/N 33045

The address of the mortgagee for communication relating to these goods is 24–26 Amyes Road (PO Box 16168), Hornby, Christchurch.

Dated at Christchurch this 6th day of August 2008.

Signed by:

STEPHEN ANTON FRAYLE, on Behalf of the Mortgagee.

gn5763

Departmental Notices

Economic Development

Crown Entities Act 2004

Appointments to the Energy Efficiency and Conservation Authority Board

Pursuant to clause 1(1) of Schedule 5 of the Crown Entities Act 2004, the Minister of Energy appoints to the Energy Efficiency and Conservation Authority Board (as established under the Energy Efficiency and Conservation Act 2000)

Alastair Mark Patrick

as deputy chair for a term of three years commencing on 6 August 2008 and expiring on 5 August 2011; and, pursuant to section 28(1)(a) of the Crown Entities Act 2004, also appoints

Alastair Mark Patrick

as a member for a term of three years commencing on 6 August 2008 and expiring on 5 August 2011; and

David Francis Caygill

as a member for a term commencing on 6 August 2008 and expiring on 7 October 2010 (unless David Caygill ceases to be the chair of the Electricity Commission, at which date he would also cease to be a member of the Energy Efficiency and Conservation Authority Board); and

Joel Keith Cayford

as a member for a term of three years commencing on 6 August 2008 and expiring on 5 August 2011.

Dated at Wellington this 5th day of August 2008.

HON DAVID PARKER, Minister of Energy.

go5772

Education

Education Act 1989

Notice of Direction to Appoint a Limited Statutory Manager for the Board of Trustees of Parkside Christian Seventh Day Adventist School (4107)

Pursuant to section 78M of the Education Act 1989, I direct the Secretary for Education to appoint a limited statutory manager for the **Parkside Christian Seventh Day Adventist School** Board of Trustees because of the risks to the operation of the school, the welfare and the educational performance of its students.

The following functions, powers and duties of the board are vested in a limited statutory manager:

- All functions, powers and duties of the board as an employer (whether statutory or otherwise);
- all functions, powers and duties of the board to manage financial operations and strategic financial planning (whether statutory or otherwise);

- all functions, powers and duties of the board to manage curriculum and assessment practice (whether statutory or otherwise); and
- all functions, powers and duties of the board to manage the health and safety of students and staff (whether statutory or otherwise).

This notice takes effect the day after the date of publication.

Dated at Wellington this 5th day of August 2008.

HON CHRIS CARTER, Minister of Education.

go5870

Private Schools Conditional Integration Act 1975

Supplementary Integration Agreement

Pursuant to section 10 of the Private Schools Conditional Integration Act 1975, notice is given that a supplementary integration agreement has been signed between the Minister of Education on behalf of Her Majesty The Queen, acting through the Group Manager, Regional Education, Early Childhood and Regional Education, Ministry of Education, pursuant to delegated authority, and the proprietor of the following school:

Good Shepherd School, Balmoral.

The said supplementary integration agreement was executed on 7 August 2008.

A copy of the supplementary integration agreement is available for inspection without charge by any member of the public at the regional office of the Ministry of Education, Level 3, Eden 5 Building, corner of Edwin Street and Normanby Road, Mt Eden, Auckland.

Dated at Wellington this 8th day of August 2008.

KATHY PHILLIPS, Group Manager, Regional Education, Early Childhood and Regional Education.

go5881

Supplementary Integration Agreements

Pursuant to section 10 of the Private Schools Conditional Integration Act 1975, notice is given that supplementary integration agreements have been signed between the Minister of Education on behalf of Her Majesty The Queen, acting through the Group Manager, Regional Education, Early Childhood and Regional Education, Ministry of Education, pursuant to delegated authority, and the proprietors of the following schools:

St Mary's Catholic School, Otorohanga; and

St Patrick's Catholic School, Te Awamutu.

The said supplementary integration agreements were executed on 7 August 2008.

Copies of the supplementary integration agreements are available for inspection without charge by any member of the public at the regional office of the Ministry of Education, 150 Victoria Street, Hamilton.

Dated at Wellington this 8th day of August 2008.

KATHY PHILLIPS, Group Manager, Regional Education, Early Childhood and Regional Education.

go5880

Supplementary Integration Agreement

Pursuant to section 10 of the Private Schools Conditional Integration Act 1975, notice is given that a supplementary integration agreement has been signed between the Minister of Education on behalf of Her Majesty The Queen, acting through the Group Manager, National Operations, Ministry of Education, pursuant to delegated authority, and the proprietor of the following school:

St Joseph's School, Ashburton.

The said supplementary integration agreement was executed on 14 July 2008.

A copy of the supplementary integration agreement is available for inspection without charge by any member of the public at the regional office of the Ministry of Education, 39 Princess Street, Christchurch.

Dated at Wellington this 14th day of July 2008.

BEV PITKETHLEY, Acting Group Manager, Schools and Student Support.

go5195

Supplementary Integration Agreement

Pursuant to section 10 of the Private Schools Conditional Integration Act 1975, notice is given that a supplementary integration agreement has been signed between the Minister of Education on behalf of Her Majesty The Queen, acting through the Group Manager, Regional Education, Early Childhood and Regional Education, Ministry of Education, pursuant to delegated authority, and the proprietor of the following school:

St Joseph's School, Temuka.

The said supplementary integration agreement was executed on 7 August 2008.

A copy of the supplementary integration agreement is available for inspection without charge by any member of the public at the regional office of the Ministry of Education, 39 Princess Street, Christchurch.

Dated at Wellington this 8th day of August 2008.

KATHY PHILLIPS, Group Manager, Regional Education, Early Childhood and Regional Education.

go5929

Environment

Resource Management Act 1991

Water Conservation (Oreti River) Order 2008

ANAND SATYANAND, Governor-General

ORDER IN COUNCIL

At Wellington this 4th day of August 2008

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL

PRESIDING IN COUNCIL

Pursuant to section 214 of the Resource Management Act 1991, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following Order.

Order

1. **Title**—This order is the Water Conservation (Oreti River) Order 2008.
2. **Commencement**—This order comes into force 28 days after the date of its notification in the *New Zealand Gazette*.
3. **Interpretation**—In this order, unless the context otherwise requires:
 - “Act” means the Resource Management Act 1991
 - “damming” means the impounding of all or part of the natural flow of any water that may involve an associated temporary or permanent structure
 - “River” means the main stem of those waters identified in the Schedules to this order. The main stem shall be the river with that name on NZMS260 series topographical maps between specified lower and upper river limits as defined by map references in Schedules to this Order
 - “tributaries” means all the tributaries of rivers or sections of rivers identified in Schedules to this order.
4. **Outstanding characteristics**—The waters specified in Schedules 1 and 2 include or contribute to, to the extent identified in Schedule 2, the following outstanding characteristics, features, and values:
 - (a) habitat for brown trout;
 - (b) angling amenity;
 - (c) habitat for black-billed gulls;
 - (d) significance in accordance with tikanga Māori.
5. **Waters to be protected**—Because of the outstanding characteristics, features, and values identified in clause 4, the waters specified in Schedule 1 are to be protected in accordance with the relevant conditions in clauses 7 to 9 as specified in Schedule 1.

6. Waters to be protected as contributing to outstanding features—Because of their contribution to outstanding characteristics and features identified in clause 4, the waters specified in Schedule 2 are to be protected in accordance with clause 8 to the extent specified in those clauses and in Schedule 2.

7. Restriction on damming of waters—Subject to clauses 10 and 11, no water permit may be granted or rule included in a regional plan authorising the damming of waters specified in item 1 of Schedule 1.

8. Requirement to maintain fish passage—Subject to clauses 10 and 11, no water permit may be granted or rule included in a regional plan relating to the waters specified in Schedule 1 and item 1 of Schedule 2 authorising an activity that will adversely affect the passage of fish.

9. Restriction on the alteration of water quality—Subject to clauses 10 and 11, no discharge permit may be granted or rule included in a regional plan authorising a discharge into any of the waters specified in item 1 of Schedule 1 that will result in a reduction of water quality beyond the zone of reasonable mixing.

10. Scope of order—(1) This order does not limit sections 14(3)(b) and (e) of the Act relating to the use of water for an individual's reasonable domestic needs, or for the reasonable needs of an individual's animals for drinking water, or taken or used for fire-fighting purposes.

(2) This order does not restrict or prevent the grant of resource consents for the purpose of:

- (a) research into, and protection or enhancement of, fisheries and wildlife habitats; or
- (b) the construction, removal, maintenance or protection of any road, ford or bridge, or the maintenance or protection of any network utility operation (as defined in section 166 of the Act); or
- (c) the construction and maintenance of soil conservation and river protection works undertaken pursuant to the Soil Conservation and Rivers Control Act 1941; or
- (d) the protection of human or animal health.

11. Exemptions—Nothing in this order prevents the grant of a discharge or water permit that would otherwise contravene conditions set out in clauses 7, 8 and 9 if:

- (a) a consent authority is satisfied that:
 - (i) there are exceptional circumstances justifying the grant of a permit; or
 - (ii) the permit is for an activity that is of a temporary nature; or
 - (iii) the permit is for an activity that is associated with necessary construction and maintenance work; and
- (b) the exercise of any such resource consent would not compromise the protection of the outstanding characteristics and features identified for the waters specified in the Schedules.

Schedule 1

Clauses 5, 7, 8 and 9

Protected waters with outstanding characteristics

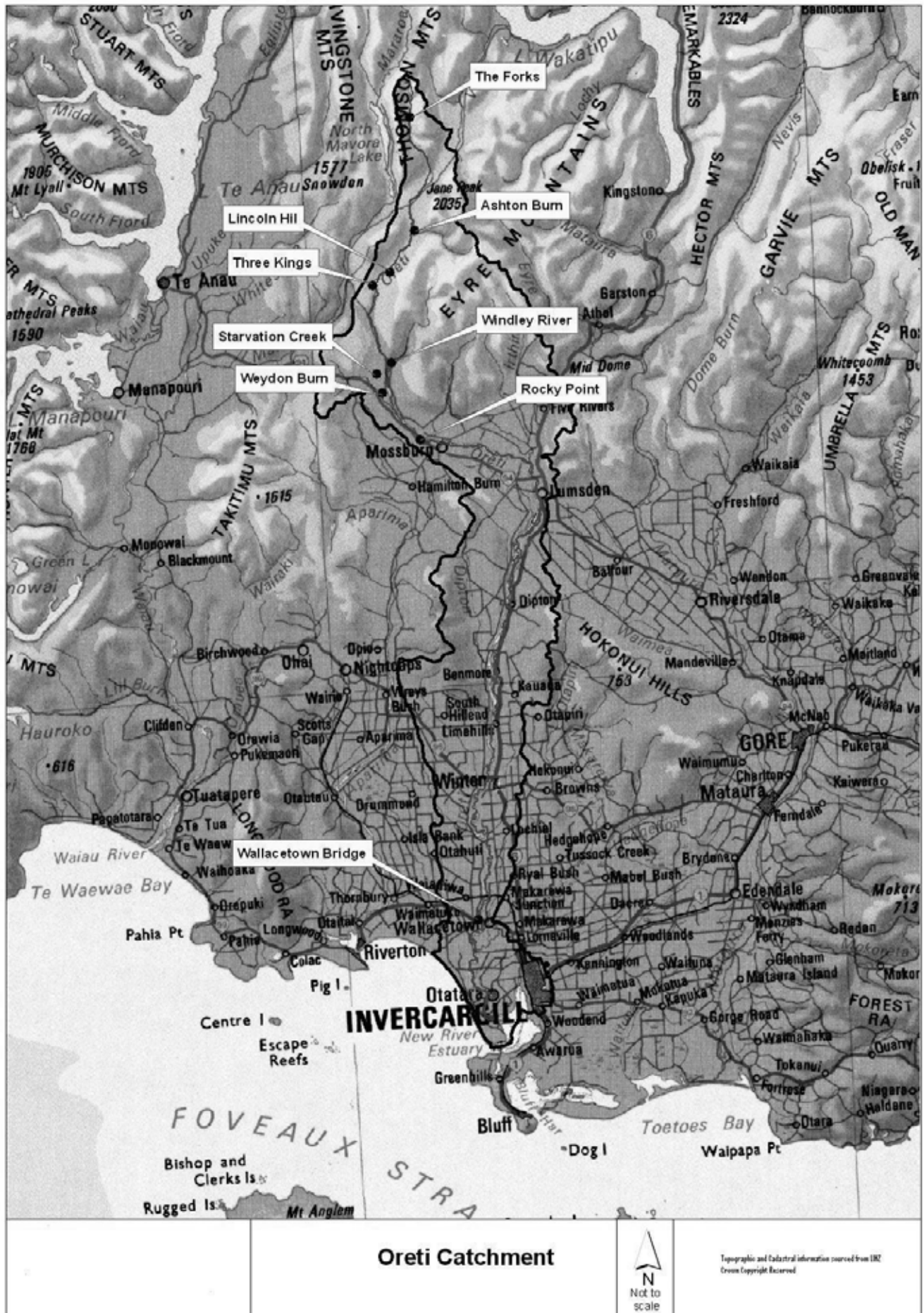
Item	Waters	Outstanding Characteristics or Features	Conditions to Apply
1	Oreti River main stem at Rocky Point at NZMS 260 E44373946 upstream to the forks at E42 345 450	Habitat for brown trout Angling amenity Value in accordance with tikanga Māori	Prohibit damming (Clause 7) Maintenance of fish passage (Clause 8) Maintenance of water quality (Clause 9)
2	Weydon Burn, Windley River and all other tributaries upstream of the Oreti River at E43 305210 near Lincoln Hill	Habitat for brown trout	Maintenance of fish passage (Clause 8)

Schedule 2

Clauses 6 and 8

Waters to be protected for their contribution to outstanding features

Item	Waters	Outstanding Characteristics or Contribution to Outstanding Features	Conditions to Apply
1	Oreti River downstream of Rocky Point at E44 373946 to the Wallacetown Bridge at E46 455208	Habitat for brown trout Habitat for black-billed gull	Maintain fish passage (Clause 8)
2	Groundwater hydraulically connected to the surface water of the Oreti River from Rocky Point at E44 373946 upstream to the forks at E42 345450	Habitat for brown trout Angling amenity Value in accordance with tikanga Maori	



Fisheries

Fisheries (South Island Customary Fishing) Regulations 1999

Fisheries (South Island Customary Fishing) Notice (No. 8) 2008 (No. F454)

Pursuant to Regulations 9 and 10 of the Fisheries (South Island Customary Fishing) Regulations 1999, the Programme Manager (Deed of Settlement Implementation Programme) at the Ministry of Fisheries (acting pursuant to a delegated authority in accordance with section 41 of the State Sector Act 1988) gives the following notice.

Notice

1. Title and commencement—(1) This notice may be cited as the Fisheries (South Island Customary Fishing) Notice (No. 8) 2008.

(2) This notice shall come into effect on 22 August 2008.

2. Interpretation—In this notice:

- (a) “customary food-gathering” has the same meaning as defined in the Fisheries (South Island Customary Fishing) Regulations 1999.
- (b) “Tangata Tiaki/Kaitiaki” means the person or persons appointed under Regulations 9 or 10 of the Fisheries (South Island Customary Fishing) Regulations 1999 for the management of customary food-gathering within an area/rohe moana.
- (c) “area/rohe moana” means the area bounded by a line commencing at Kai Aroha Ke sands in Paterson Inlet completely around the area of Te Wehe a Te Wera (The Neck, Stewart Island) to Ka one a Pukerehu (on the ocean side of the sandspit) to a distance of 300 metres offshore returning to the first mentioned point.

3. Cancellation of appointment—On 5 August 2008, the Associate Minister of Fisheries, under Regulation 10(1) of the Fisheries (South Island Customary Fishing) Regulations 1999, cancelled the appointment of the late Harold Ashwell as a Tangata Tiaki/Kaitiaki for managing customary food-gathering within the area/rohe moana.

4. Nomination of Tangata Tiaki/Kaitiaki—The Ashwell Whānau, being the tangata whenua holding manawhenua manamoana over the area/rohe moana (as represented by Te Rūnanga o Ngāi Tahu through Te Rūnanga o Awarua), has nominated James Foggo as a replacement Tangata Tiaki/Kaitiaki and Keith Bradshaw, Peter Dawson, Errol Ryan and Terry Ryan as Tangata Tiaki/Kaitiaki for managing customary food-gathering within the area/rohe moana for further five-year terms.

5. Appointment of Tangata Tiaki/Kaitiaki—On 5 August 2008, the Associate Minister of Fisheries confirmed, under Regulation 10(2) of the Fisheries (South Island Customary Fishing) Regulations 1999, the appointment of James Foggo as a replacement Tangata Tiaki/Kaitiaki for managing customary food-gathering within the area/rohe moana and, under Regulation 9(5) of the Fisheries (South Island Customary Fishing) Regulations 1999, the reappointment of Keith Bradshaw, Peter Dawson, Errol Ryan and Terry Ryan as Tangata Tiaki/Kaitiaki for managing customary food-gathering within the area/rohe moana. The appointments are for five years commencing on 22 August 2008.

6. Power to authorise the taking of fisheries resources for customary food-gathering—A Tangata Tiaki/Kaitiaki may authorise any individual to take fisheries resources

managed under the Fisheries Act 1996 for customary food-gathering purposes from within the whole or any part of the area/rohe moana for which they have been appointed as a Tangata Tiaki/Kaitiaki. No customary food-gathering of fisheries resources may take place in the area/rohe moana without an authorisation from a Tangata Tiaki/Kaitiaki.

Dated at Nelson this 11th day of August 2008.

RAYMOND NECKLEN, Programme Manager (Deed of Settlement Implementation Programme), Ministry of Fisheries.

go5911

Fisheries (South Island Customary Fishing) Notice (No. 9) 2008 (No. F455)

Pursuant to Regulations 9 and 10 of the Fisheries (South Island Customary Fishing) Regulations 1999, the Programme Manager (Deed of Settlement Implementation Programme) at the Ministry of Fisheries (acting pursuant to a delegated authority in accordance with section 41 of the State Sector Act 1988) gives the following notice.

Notice

1. Title and commencement—(1) This notice may be cited as the Fisheries (South Island Customary Fishing) Notice (No. 9) 2008.

(2) This notice shall come into effect on 22 August 2008.

2. Interpretation—In this notice:

- (a) “customary food-gathering” has the same meaning as defined in the Fisheries (South Island Customary Fishing) Regulations 1999.
- (b) “Tangata Tiaki/Kaitiaki” means the person or persons appointed under Regulation 9 or 10 of the Fisheries (South Island Customary Fishing) Regulations 1999 for the management of customary food-gathering within an area/rohe moana.
- (c) “area/rohe moana” means the area around Ruapuke Island bounded by a line starting at point (168°40'E, 46°42.4'S); then in a southerly direction to a point (168°40'E, 46°50'S); then in a westerly direction to a point (168°22.6'E, 46°50'S); then in a northerly direction to a point (168°22.6'E, 46°42.4'S); returning to the first mentioned point.

3. Cancellation of appointment—On 5 August 2008, the Associate Minister of Fisheries, under Regulation 10(1) of the Fisheries (South Island Customary Fishing) Regulations 1999, cancelled the appointment of the late Leslie Christian Topi as a Tangata Tiaki/Kaitiaki for managing customary food-gathering within the area/rohe moana.

4. Nomination of Tangata Tiaki/Kaitiaki—The Topi and Whaitiri Whānau, being the tangata whenua holding manawhenua manamoana over the area/rohe moana (as represented by Te Rūnanga o Ngāi Tahu through Te Rūnanga o Awarua), has nominated David Bragg and Peter Topi (Topi Whānau) and Mason Whaitiri and Elizabeth Wright (Whaitiri Whānau) as Tangata Tiaki/Kaitiaki for managing customary food-gathering within the area/rohe moana for further five-year terms.

5. Appointment of Tangata Tiaki/Kaitiaki—On 5 August 2008, the Associate Minister of Fisheries confirmed, under Regulation 9(5) of the Fisheries (South Island Customary Fishing) Regulations 1999, the reappointment of David Bragg, Peter Topi, Mason Whaitiri and Elizabeth Wright as Tangata Tiaki/Kaitiaki for managing customary food-gathering within the area/rohe moana. The appointments are for five years commencing on 22 August 2008.

6. Power to authorise the taking of fisheries resources for customary food-gathering—A Tangata Tiaki/Kaitiaki may authorise any individual to take fisheries resources

managed under the Fisheries Act 1996 for customary food-gathering purposes from within the whole or any part of the area/rohe moana for which they have been appointed as a Tangata Tiaki/Kaitiaki. No customary food-gathering of fisheries resources may take place in the area/rohe moana without an authorisation from a Tangata Tiaki/Kaitiaki.

Dated at Nelson this 11th day of August 2008.

RAYMOND NECKLEN, Programme Manager (Deed of Settlement Implementation Programme), Ministry of Fisheries.

go5910

Health

Medicines Act 1981

Classification of Medicines

Pursuant to section 106(1) of the Medicines Act 1981, I, Anthony Hill, Deputy Director-General, Sector Accountability and Funding Directorate, acting under delegated authority, hereby declare the following:

1. The medicines listed in Schedule 1 to this notice are classified as prescription medicines.
2. The medicines listed in Schedule 2 to this notice are classified as restricted medicines.
3. The medicines listed in Schedule 3 to this notice are classified as pharmacy-only medicines.

Every reference to a medicine in this notice applies whether the medicine is synthetic in origin or is from biological or mineral sources.

Unless specific reference is made otherwise, every reference applies also to medicines that are:

- (a) preparations and admixtures containing any proportion of any substance listed in the notice.
- (b) salts and esters of any substance listed in the notice.
- (c) preparations or extracts of biological materials listed in the notice.
- (d) salts or oxides of elements listed in the notice.

Unless specific reference is made otherwise, every reference to a medicine applies:

- (i) if the medicine is in an injection or eye preparation, to any concentration of that medicine; and
- (ii) if the medicine is not in an injection or eye preparation, only if the concentration of the medicine is greater than 10 milligrams per litre or per kilogram.

Where any reference is modified by a statement of the strength of the medicine, the strength is calculated using the free acid, base, alcohol or element unless specifically stated otherwise.

Schedule 1

Prescription Medicines

Abatacept

Alglucosidase alfa

Aliskiren

Amphotericin

Amyl nitrite; except when sold from outlets licensed to sell cyanide paste for the purpose of vertebrate pest control

Anagrelide

Aspirin; for injection; when combined with caffeine, paracetamol or salicylamide

Azacididine

Azatadine; except when specified elsewhere in this Schedule
Azelastine; except in medicines for ophthalmic use containing 0.05% or less

Boron including borax and boric acid; except for internal use in medicines containing 6 milligrams or less per recommended daily dose; except in dermal medicines for use other than paediatric use containing 0.35% or less; except when present as an excipient

Brompheniramine; except when specified elsewhere in this Schedule

Brugmansia spp

Butoconazole; except for vaginal use

Chlorpheniramine; except when specified elsewhere in this Schedule

Chlorquinaldol

Choline salicylate; except in medicines containing 10% or less and in pack sizes of 15 grams or less

Dabigatran

Daptomycin

Darunavir

Dasatinib

Deslorelin

Dexchlorpheniramine; except when specified elsewhere in this Schedule

Di-isopropylamine dichloroacetate

Dimenhydrinate; except when specified elsewhere in this Schedule

Dimethoxinate

Diphenhydramine; except when specified elsewhere in this Schedule

Diphenylpyraline

Doxylamine; except when specified elsewhere in this Schedule

Etidronic acid; except in medicines for external use containing 1% or less

Exenatide

Felbinac; except for external use

Fomivirsen

Fosaprepitant

Furosemide

Galsulfase

Guanidine

Ipriflavone

Ivabradine

Ixabepilone

Ketoprofen; except when specified elsewhere in this Schedule; except for dermal use

Lanthanum

Lapatinib

Laropiprant

Lefetamine

Levonorgestrel; except when specified elsewhere in this Schedule; except in medicines for use as emergency post-coital contraception when sold by nurses recognised by their professional body as having competency in the field of sexual and reproductive health

Lithium; except when specified elsewhere in this Schedule; except when present as an excipient in dermal medicines containing 0.25% or less

Lodoxamide; except in medicines for ophthalmic use

Mepyramine; except when specified elsewhere in this Schedule

Methyl salicylate; for internal use except when present as an excipient in medicines containing 1.04% or less per dose form

Methotrimeprazine

Natalizumab

Nepafenac

Nicotinic acid except nicotinamide; in medicines containing more than 250 milligrams per dose form

Nilotinib

Olmesartan

Oseltamivir; except when sold by a registered pharmacist between the months of May to September inclusive for the treatment of seasonal influenza to a consumer 12 years of age or more presenting in a pharmacy with early symptoms of influenza

Oxiconazole; except when specified elsewhere in this Schedule

Palifermin

Paliperidone

Paracetamol; except when specified elsewhere in this Schedule

Paricalcitol

Pegvisomant

Pheniramine; except when specified elsewhere in this Schedule

Phenyltoloxamine

Picric acid

Polysulfated glycosaminoglycans; for injection except in intraocular viscoelastic products

Promethazine; except when specified elsewhere in this Schedule

Pyridoxal; in medicines containing more than 200 milligrams per recommended daily dose

Pyridoxamine; in medicines containing more than 200 milligrams per recommended daily dose

Pyrvinium

Raltegravir

Ranibizumab

*Ranitidine; except when specified elsewhere in this Schedule; except in medicines containing 150 milligrams or less per dose unit which have received the consent of the Minister or the Director-General to their distribution as general sale medicines and which are sold in the manufacturer's original pack containing not more than 7 days' supply

Rasagilin

Rifampicin

Riluzole

Rimexolone

Rimonabant

Ruboxistaurin

Sabadilla

Schoenocaulon officinale

Scopolia carniolica

Selenium; except when specified elsewhere in this Schedule; except for oral use in medicines containing 150 micrograms or less per recommended daily dose; except for external use in medicines containing 3.5% or less of selenium sulfide

Sitagliptin

Sitaxentan

Sorafenib

Sumatriptan; except when specified elsewhere in this Schedule

Sunitinib

Telbivudine

Thenylidamine

Tipepidine

Tiprinavir

Tolpropamine

Trimeprazine; except when specified elsewhere in this Schedule

Trinitrophenol

Triprolidine; except when specified elsewhere in this Schedule

Varenicline

Vildagliptin

Vitamin A; for internal use in medicines containing more than 3000 micrograms of retinol equivalents per recommended daily dose except in parenteral nutrition replacement preparations; for external use in medicines containing more than 1%

Vitamin D; for internal use in medicines containing more than 25 micrograms per recommended daily dose except in parenteral nutrition replacement preparations

*Zinc; for internal use in medicines containing more than 25 milligrams per recommended daily dose; except for internal use in medicines containing 50 milligrams or less and more than 25 milligrams per recommended daily dose in packs which have received the consent of the Minister or the Director-General to their distribution as general sale medicines and which are sold in the manufacturer's original pack and when labelled with a statement that the product may be dangerous if taken in large amounts or for long periods; except in parenteral nutrition replacement preparations

Schedule 2

Restricted Medicines

Aspirin; in slow release forms; in enteric coated forms containing more than 300 milligrams per dose form; except when specified elsewhere in this Schedule

Azatadine; for oral use in adults and children over 2 years of age

Azelastine; in medicines for ophthalmic use containing 0.05% or less

Brompheniramine; for oral use medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Butoconazole; for vaginal use

Chlorpheniramine; for oral use in medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Dexchlorpheniramine; for oral use in medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Dimenhydrinate; for oral use in medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Diphenhydramine; for oral use in medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Diphenylpyraline; for oral use in medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Doxylamine; for oral use in medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Hydrocortisone and hydrocortisone acetate but no other esters of hydrocortisone; for dermal use in medicines containing 1% or less but more than 0.5% by weight of hydrocortisone base with no other ingredient except an antifungal and in a quantity of 30 grams or less or 30 millilitres or less per container; in rectal medicines containing 1% or less but more than 0.5% by weight of hydrocortisone base and in combination with a local anaesthetic and in a quantity of 35 grams or less per container or up to 12 suppositories per pack

*Ibuprofen; for oral use in tablets or capsules containing up to 400 milligrams per dose form and in packs containing not more than 50 dose units and which have received the consent of the Minister or the Director-General to their distribution as restricted medicines and are sold in the manufacturer's original pack labelled for use by adults and children over 12 years of age

Levonorgestrel; in medicines for use as emergency post-coital contraception when in packs containing not more than 1.5 milligrams except when sold by nurses recognised by their professional body as having competency in the field of sexual and reproductive health

Mepyramine; for oral use in medicines for adults and children over 2 years of age

Nicotinic acid except nicotinamide; in medicines containing 250 milligrams or less but more than 100 milligrams per dose form

Oxiconazole; for vaginal use

Pheniramine; for oral use in medicines for adults and children over 2 years of age

Prochlorperazine; in packs containing not more than 10 tablets or capsules for the treatment of nausea associated with migraine

Promethazine; for oral use in medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Salicylic acid; except in medicines for dermal use containing 40% or less

*Sumatriptan; for oral use in medicines for the acute relief of migraine attacks with or without aura in patients who have a stable, well-established pattern of symptoms when in tablets containing 50 milligrams or less per tablet and when sold in a pack containing not more than 2 tablets which has received the consent of the Minister or the Director-General to its sale as a restricted medicine

Trimeprazine; for oral use in medicines for adults and children over 2 years of age

Triprolidine; for oral use in medicines for adults and children over 2 years of age except when specified elsewhere in this Schedule

Schedule 3

Pharmacy-only Medicines

Antazoline; for ophthalmic use except when sold in practice by a registered optometrist

*Beclomethasone; for the treatment or prophylaxis of allergic rhinitis in adults and children over 12 years of age when in aqueous nasal sprays delivering up to 50 micrograms per actuation and when the maximum recommended daily dose is no greater than 400 micrograms and the medicine has received the consent of the Minister or the Director-General to its distribution as a pharmacy-only medicine

Benzydamine; for external use except for dermal use

Brompheniramine; for oral use in medicines for adults or children over two years of age when combined in the

same container with one or more other therapeutically active ingredient either when in the bedtime dose of a day-night pack containing brompheniramine or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant

*Budesonide; for the treatment or prophylaxis of allergic rhinitis in adults and children over 12 years of age when in aqueous nasal sprays delivering up to 50 micrograms per actuation and when the maximum recommended daily dose is no greater than 400 micrograms and the medicine has received the consent of the Minister or the Director-General to its distribution as a pharmacy-only medicine

Chlorpheniramine; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or more other therapeutically active ingredient either when in the bedtime dose of a day-night pack containing chlorpheniramine or, when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant

Clotrimazole; for external use except in medicines for tinea pedis only

Dexchlorpheniramine; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or more other therapeutically active ingredient either when in the bedtime dose of a day-night pack containing dexchlorpheniramine or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant

Dibromopropamide; for ophthalmic use except when sold in practice by a registered optometrist

Diclofenac; in solid dose form in medicines containing 12.5 milligrams or less per dose form in packs containing not more than 20 tablets or capsules and with a recommended daily dose of not more than 75 milligrams

Dimenhydrinate; for oral use in a sealed container of not more than 10 tablets or capsules for the prevention or treatment of motion sickness in adults and children over 2 years of age except when sold at a transport terminal or aboard a ship or plane

Diphenhydramine; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or more other therapeutically active ingredient either when in the bedtime dose of a day-night pack containing diphenhydramine or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant; for oral use in a sealed container of not more than 10 tablets or capsules of diphenhydramine theoclate for the prevention or treatment of motion sickness in adults and children over 2 years of age except when sold at a transport terminal or aboard a ship or plane

Diphenylpyraline; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or more other therapeutically active ingredient either when in the bedtime dose of a day-night pack containing diphenylpyraline or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant

Doxylamine; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or more other therapeutically active ingredient either when in the bedtime dose of a day-night pack containing doxylamine or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant

*Fluticasone; for the treatment or prophylaxis of allergic rhinitis in adults and children over 12 years of age when

in aqueous nasal sprays delivering up to 50 micrograms per actuation and when the maximum recommended daily dose is no greater than 200 micrograms and the medicine has received the consent of the Minister or the Director-General to its distribution as a pharmacy-only medicine

Hydrocortisone and hydrocortisone acetate but no other esters of hydrocortisone; for dermal use in medicines containing 0.5% or less by weight of hydrocortisone base with no other ingredient except an antifungal and in a quantity of 30 grams or less or 30 millilitres or less per container; in rectal medicines containing 0.5% or less by weight of hydrocortisone base and in combination with a local anaesthetic and in a quantity of 35 grams or less per container or 12 suppositories or less per pack

*Ibuprofen; for oral use in liquid form in packs containing not more than 4 grams in medicines which have received the consent of the Minister or the Director-General to their sale as pharmacy-only medicines and which are sold in the manufacturer's original pack; for oral use in solid dose form containing not more than 200 milligrams per dose form and with a recommended daily dose of not more than 1200 milligrams and in packs containing not more than 100 tablets or capsules and when in medicines which have received the consent of the Minister or the Director-General to their sale as pharmacy-only medicines and which are sold in the manufacturer's original pack; except in packs containing 200 milligrams or less per oral solid dose form and not more than 25 dose units per pack when in medicines which have received the consent of the Minister or the Director-General to their sale as general sale medicines and which are sold in the manufacturer's original pack

Levocabastine; for nasal use; for ophthalmic use except when sold in practice by a registered optometrist

Lithium; for dermal use in medicines containing 1% or less but more than 0.01%; except when present as an excipient in dermal medicines containing 0.25% or less

Lobeline; except when in medicines for smoking or burning

Lodoxamide; for ophthalmic use except when sold in practice by a registered optometrist

Mepyramine; for dermal use

*Mometasone; for the treatment or prophylaxis of allergic rhinitis in adults and children over 12 years of age when in aqueous nasal sprays delivering up to 50 micrograms per actuation and when the maximum recommended daily dose is no greater than 200 micrograms and the medicine has received the consent of the Minister or the Director-General to its distribution as a pharmacy-only medicine

Naphazoline; except for ophthalmic use when sold in practice by a registered optometrist

Oxiconazole; for dermal use except in medicines for tinea pedis only

Oxymetazoline; except for nasal use when sold at an airport; except for ophthalmic use when sold in practice by a registered optometrist

Paracetamol; in liquid form; in suppositories; in tablets or capsules containing 500 milligrams or less and in packs containing more than 10 grams; in slow release forms containing 665 milligrams or less and more than 500 milligrams; in powder form containing not more than 1000 milligrams per sachet and more than 10 grams per pack

Pheniramine; for ophthalmic use except when sold in practice by a registered optometrist; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or

more other therapeutically active ingredient either when in the bedtime dose of a day-night pack containing pheniramine or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant

Promethazine; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or more other active ingredient either when in the bedtime dose of a day-night pack containing promethazine or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant; for oral use in a sealed container of not more than 10 tablets or capsules for the prevention or treatment of motion sickness in adults and children over 2 years of age except when sold at a transport terminal or aboard a ship or plane

Propamide; for ophthalmic use except when sold in practice by a registered optometrist

Pyrethrins; in medicines containing more than 10%

Pyrrhione zinc; except in medicines for treatment of the scalp containing 2% or less

*Ranitidine; in medicines which have received the consent of the Minister or the Director-General to their distribution as pharmacy-only medicines and which are sold in the manufacturer's original pack containing not more than 14 days' supply; except in medicines containing not more than 150 milligrams per dose unit which have received the consent of the Minister or the Director-General to their distribution as general sale medicines and which are sold in the manufacturer's original pack containing not more than 7 days' supply

Selenium; for oral use in medicines containing 300 micrograms or less and more than 150 micrograms per recommended daily dose; for external use except in medicines containing 3.5% or less of selenium sulfide

Sodium cromoglycate; for nasal use; for ophthalmic use except when sold in practice by a registered optometrist

Tetrahydrazoline; except for ophthalmic use when sold in practice by a registered optometrist

*Triamcinolone; for the treatment or prophylaxis of allergic rhinitis in adults and children over 12 years of age when in aqueous nasal sprays delivering up to 55 micrograms per actuation and when the maximum recommended daily dose is no greater than 220 micrograms and the medicine has received the consent of the Minister or the Director-General to its distribution as a pharmacy-only medicine

Trimethoprim; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or more other therapeutically active ingredients either when in the bedtime dose of a day-night pack containing trimethoprim or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant

Tripolidine; for oral use in medicines for adults and children over 2 years of age when combined in the same container with one or more other therapeutically active ingredient either when in the bedtime dose of a day-night pack containing tripolidine or when at least one of the other therapeutically active ingredients is a sympathomimetic decongestant

Xylometazoline; for nasal use except when sold at an airport; for ophthalmic use except when sold in practice by a registered optometrist

Medicines for General Sale

Please note that the following medicines are no longer classified as prescription medicines, restricted medicines or

pharmacy-only medicines. As such, they are now available for general sale.

Aspirin; except when specified in the First Schedule to the Medicines Regulations 1984

Benzylamine; for dermal use

Choline salicylate; in medicines containing 10% or less and in pack sizes of 15 grams or less

Boron including borax and boric acid; in medicines for internal use containing 6 milligrams or less per recommended daily dose; for dermal use other than paediatric use in medicines containing 0.35% or less; when present as an excipient

Etidronic acid; in medicines for external use containing 1% or less

Liquorice; deglycyrrhizinised

Lithium; for dermal use in medicines containing 0.01% or less; when present as an excipient in medicines for dermal use containing 0.25% or less

Lobeline; in medicines for smoking or burning

Methyl salicylate; for external use; for internal use when present as an excipient in medicines containing 1.04% or less per dose form

Nicotinamide

Nicotinic acid; in medicines containing 100 milligrams or less per dose form

Octocog alfa

Oxiconazole; for dermal use in medicines for tinea pedis only

Perflutren

Polysulfated glycosaminoglycans; except in injections other than intraocular viscoelastic products

Pyrethrins; in medicines containing 10% or less

Pyridoxal; in medicines containing 200 milligrams or less per recommended daily dose

Pyridoxamine; in medicines containing 200 milligrams or less per recommended daily dose

Pyrithione zinc; for treatment of the scalp in medicines containing 2% or less

*Ranitidine; in medicines containing not more than 150 milligrams per dose unit which have received the consent of the Minister or the Director-General to their distribution as general sale medicines and which are sold in the manufacturer's original pack containing not more than 7 day's supply

Salicylic acid; in medicines containing 40% or less

Selenium; for oral use in medicines containing 150 micrograms or less per recommended daily dose; for external use in medicines containing 3.5% or less of selenium sulfide

Vitamin A; for internal use in medicines containing 3000 micrograms or less of retinol equivalents per recommended daily dose; in parenteral nutrition replacement preparations; for external use in medicines containing 1% or less

Vitamin D; for external use; for internal use in medicines containing 25 micrograms or less per recommended daily dose; in parenteral nutrition replacement preparations

*Zinc; for external use except in medicines containing more than 5% of zinc chloride; for internal use in medicines containing 25 milligrams or less per recommended daily dose; for internal use in medicines containing 50 milligrams or less and more than 25 milligrams per recommended daily dose in packs which have received the consent of the Minister or the Director-General to their distribution as general sale

medicines and which are sold in the manufacturer's original pack and when labelled with a statement that the product may be dangerous if taken in large amounts or for long periods; in parenteral nutrition replacement preparations

**Regulation 20 of the Medicines Regulations 1984 requires that all medicines sold without a practitioner's prescription must include a consumer information panel on the label. Further, all material changes to a medicine (including changes to labelling) must be notified to the Director-General of Health in accordance with section 24 of the Medicines Act 1981.*

Dated this 7th day of August 2008.

ANTHONY HILL, Deputy Director-General, Sector Accountability and Funding Directorate.

go5888

New Zealand Public Health and Disability Act 2000

Inaugural Appointments to the Family Violence Death Review Committee

Pursuant to section 11 of the New Zealand Public Health and Disability Act 2000, I appoint to the Family Violence Death Review Committee

Wendy Davis

as chairperson for a three-year term of office commencing from the date of this notice; and

Dr Patrick Kelly

Dr Alison Towns

as members for three-year terms of office commencing from the date of this notice; and

Ngaroma Grant

Rob Veale

Vaoga Mary Watts

as members for two-year terms of office commencing from the date of this notice; and

Brenda Hynes

George Rininui

as members for one-year terms of office commencing from the date of this notice.

Dated at Wellington this 6th day of August 2008.

HON STEVE CHADWICK, Associate Minister of Health.

go5795

Appointment to the Tairāwhiti District Health Board

Pursuant to section 29(1)(b) of the New Zealand Public Health and Disability Act 2000, and notice given under section 28(2) of the Crown Entities Act 2004 ("the Act"), I have appointed

Bevan William Turnpenny

as a member, under section 28(1)(a) of the Act, to the Tairāwhiti District Health Board.

This appointment takes effect on 11 August 2008 and will end on 5 December 2010.

Dated at Wellington this 5th day of August 2008.

HON STEVE CHADWICK, Associate Minister of Health.

go5758

Internal Affairs

Crown Entities Act 2004

Appointments to the New Zealand Lotteries Commission

Pursuant to section 28 of the Crown Entities Act 2004, I appoint to the New Zealand Lotteries Commission

Laura Elizabeth Humphreys

as deputy presiding member from 8 August 2008 to 30 April 2010; and

Christopher John Curley

Sandra Geange

as members from 8 August 2008 to 30 April 2011.

Dated at Wellington this 6th day of August 2008.

HON RICK BARKER, Minister of Internal Affairs.

go5799

Justice

District Courts Act 1947 Family Courts Act 1980

Appointment of District Court Judge

Pursuant to sections 5 and 28B of the District Courts Act 1947 and section 5(1) of the Family Courts Act 1980, His Excellency the Governor-General of New Zealand has been pleased to appoint

Jennifer Ann Binns, barrister of Hamilton

to be a District Court Judge, to exercise civil and criminal jurisdiction within New Zealand, and to exercise the criminal jurisdiction of the District Courts, under Part 2A of the District Courts Act 1947 and to exercise the jurisdiction of the Family Courts on and from 17 October 2008.

Dated at Wellington this 5th day of August 2008.

MICHAEL CULLEN, Attorney-General.

go5841

Sentencing Act 2002

Order for Confiscation of Motor Vehicle

Pursuant to sections 128 and 129 of the Sentencing Act 2002, an order was made in the Tauranga District Court on 7 August 2008, for the confiscation of the following motor vehicle:

2001 Nissan Pulsar, Registration No. AEC173.

Against: Andrea Mary McLeod.

Anyone who has a legal interest in this vehicle should contact the Court urgently (telephone (07) 928 7200) as the Registrar may sell the vehicle.

This notice is placed pursuant to the Sentencing Regulations 2002.

RENEE CHASE, Deputy Registrar.

go5811

Order for Confiscation of Motor Vehicle

Pursuant to sections 128 and 129 of the Sentencing Act 2002, an order was made in the Napier District Court on 9 July 2008, for the confiscation of the following motor vehicle:

1992 Mazda 121, Registration No. WH9775.

Against: Shaun Douglas Larsen.

Anyone who has a legal interest in this vehicle should contact the Court urgently (telephone (06) 974 6032) as the Registrar may sell the vehicle.

This notice is placed pursuant to the Sentencing Regulations 2002.

L. A. J. SILSON, Deputy Registrar.

go5754

Order for Confiscation of Motor Vehicle

Pursuant to sections 128 and 129 of the Sentencing Act 2002, an order was made in the Napier District Court on 30 July 2008, for the confiscation of the following motor vehicle:

1990 Ford Laser, Registration No. PD6047.

Against: Sherry Anne Woods.

Anyone who has a legal interest in this vehicle should contact the Court urgently (telephone (06) 974 6032) as the Registrar may sell the vehicle.

This notice is placed pursuant to the Sentencing Regulations 2002.

L. A. J. SILSON, Deputy Registrar.

go5755

Order for Confiscation of Motor Vehicle

Pursuant to sections 128 and 129 of the Sentencing Act 2002, an order was made in the Hastings District Court on 31 July 2008, for the confiscation of the following motor vehicle:

1985 Nissan Sunny, Registration No. MC969.

Against: Alberto Luke Valdez.

Anyone who has a legal interest in this vehicle should contact the Court urgently (telephone (06) 974 6032) as the Registrar may sell the vehicle.

This notice is placed pursuant to the Sentencing Regulations 2002.

L. A. J. SILSON, Deputy Registrar.

go5753

Order for Confiscation of Motor Vehicle

Pursuant to sections 128 and 129 of the Sentencing Act 2002, an order was made in the Rotorua District Court on 24 July 2008, for the confiscation of the following motor vehicle:

1989 Honda Civic, Registration No. OR9302.

Against: Logan Peter Gerrard.

Any person having a legal interest in this vehicle should contact the Court urgently (telephone (07) 921 7400) as the Registrar may sell the vehicle.

This notice is placed pursuant to the Sentencing Regulations 2002.

K. ONEKAWA, Deputy Registrar.

go5551

Orders for Confiscation of Motor Vehicles

Pursuant to sections 128 and 129 of the Sentencing Act 2002, orders were made in the Rotorua District Court

on 25 July 2008, for the confiscation of the following motor vehicles:

1984 Toyota Hilux, Registration No. RT6648.

Against: Daniel Warena Smith.

1990 Toyota Corona, Registration No. PT7824.

Against: Ben William Cheesman.

Any person having a legal interest in these vehicles should contact the Court urgently (telephone (07) 921 7400) as the Registrar may sell the vehicles.

This notice is placed pursuant to the Sentencing Regulations 2002.

K. ONEKAWA, Deputy Registrar.

go5550

Orders for Confiscation of Motor Vehicles

Pursuant to sections 128 and 129 of the Sentencing Act 2002, orders were made in the Christchurch District Court on 6 August 2008, for the confiscation of the following motor vehicles:

1995 Honda Civic, Registration No. ZD4483.

Against: Jane Robin Jones.

1996 Nissan Skyline, Registration No. DUC915.

Against: Tae Young Ha.

Anyone who has a legal interest in these vehicles should contact the Court urgently (telephone (03) 962 4438) as the Registrar may sell the vehicles.

This notice is placed pursuant to the Sentencing Regulations 2002.

PETER FROST, Deputy Registrar.

go5790

Order for Confiscation of Motor Vehicle

Pursuant to sections 128 and 129 of the Sentencing Act 2002, an order was made in the Wanganui District Court on 28 July 2008, for the confiscation of the following motor vehicle:

1994 Nissan Laurel, Registration No. ALG135.

Against: Norman Robert Jones.

Anyone who has a legal interest in this vehicle should contact the Court urgently (telephone (06) 349 0740) as the Registrar may sell the vehicle.

This notice is placed pursuant to the Sentencing Regulations 2002.

VICKI MANNING, Deputy Registrar.

go5780

Order for Confiscation of Motor Vehicle

Pursuant to sections 128 and 129 of the Sentencing Act 2002, an order was made in the Timaru District Court on 25 June 2008, for the confiscation of the following motor vehicle:

1985 Nissan Bluebird, Registration No. LY3058.

Against: Edwin William James Brehaut.

Anyone who has a legal interest in this vehicle should contact the Court urgently (telephone (03) 687 9290) as the Registrar may sell the vehicle.

This notice is placed pursuant to the Sentencing Regulations 2002.

A. M. STUART, Registrar.

go5761

Order for Confiscation of Motor Vehicle

Pursuant to sections 128 and 129 of the Sentencing Act 2002, an order was made in the Ashburton District Court

on 28 July 2008, for the confiscation of the following motor vehicle:

1982 Datsun Sunny, Registration No. KU3557.

Against: Patrick Rangi Pupuke.

Anyone who has a legal interest in this vehicle should contact the Court urgently (telephone (03) 307 9060) as the Registrar may sell the vehicle.

This notice is placed pursuant to the Sentencing Regulations 2002.

ROBERT GANE, Deputy Registrar.

go5716

New Zealand Food Safety Authority

Agricultural Compounds and Veterinary Medicines Act 1997

Notice of Applications to Register Trade Name Products (Notice No. 90)

Pursuant to section 14(1) of the Agricultural Compounds and Veterinary Medicines Act 1997, the Director-General of the New Zealand Food Safety Authority gives notice that the following applications have been made to register the trade name products under section 9(1) of the Agricultural Compounds and Veterinary Medicines Act 1997:

<i>Trade Names:</i>	<i>References:</i>	<i>Formulation Types:</i>
Triumph Liquid	A10104	Oily suspension
Triumph Paste	A10105	Paste

Active Ingredients and Concentrations:

Ivermectin 4g/kg

Praziquantel 50g/kg

Oxibendazole 200g/kg

General Use Claims: For the treatment and control of roundworms in horses (including arterial larval stages of *Strongylus vulgaris* and benzimidazole-resistant small strongyles), lungworms, tapeworms, bots and skin lesions (summer sores) caused by *Habronema spp.*

Any person may make a written submission to the director-general concerning these applications. Under sections 16 and 17 of the Agricultural Compounds and Veterinary Medicines Act 1997, a written submission:

- must state in full the reasons for making the submission; and
- may state any decision sought on that application; and
- must be received by the director-general no later than 30 working days after the date of notification in the *New Zealand Gazette*.

A copy of every submission will be forwarded to the applicant for the applicant's information.

The following address is:

- where submissions on these applications are to be sent; and
- where requests for copies of the public information relating to the applications can be sent; and
- where public information relating to these applications can be viewed; and
- the director-general's address for service:

ACVM Group, New Zealand Food Safety Authority, Level 5, South Tower, 68–86 Jervois Quay, Wellington 6011. *Postal Address:* PO Box 2835, Wellington 6140.

The applicant's address for service is:

Merial New Zealand Limited, Level 3, Merial Building, 2 Osterley Way, Manukau City, Manukau. *Postal Address:* PO Box 76211, Manukau City, Manukau 2241.

Dated at Wellington this 6th day of August 2008.

MAREE ZINZLEY, Programme Manager (Operations) (acting under delegated authority).

go5785

Notice of Application to Register a Trade Name Product (Notice No. 91)

Pursuant to section 14(1) of the Agricultural Compounds and Veterinary Medicines Act 1997, the Director-General of the New Zealand Food Safety Authority gives notice that the following application has been made to register a trade name product under section 9(1) of the Agricultural Compounds and Veterinary Medicines Act 1997:

Trade Name: **ZaP Possum Paste**

Reference: V9524

Active Ingredient and Concentration:

Zinc phosphide 1.5g/kg

Formulation Type: Bait (ready to use)

General Use Claims: Ready to use as a single feed bait for possum control. Hand-laid bait for use on earthen spits or in pre-packaged Defender bait stations, Strikers or Bio-bags.

Any person may make a written submission to the director-general concerning this application. Under sections 16 and 17 of the Agricultural Compounds and Veterinary Medicines Act 1997, a written submission:

- (a) must state in full the reasons for making the submission; and
- (b) may state any decision sought on that application; and
- (c) must be received by the director-general no later than 30 working days after the date of notification in the *New Zealand Gazette*.

A copy of every submission will be forwarded to the applicant for the applicant's information.

The following address is:

- (a) where submissions on this application are to be sent; and
- (b) where requests for copies of the public information relating to the application can be sent; and
- (c) where public information relating to the application can be viewed; and
- (d) the director-general's address for service:
ACVM Group, New Zealand Food Safety Authority, Level 5, South Tower, 68–86 Jervois Quay, Wellington 6011. *Postal Address:* PO Box 2835, Wellington 6140.

The applicant's address for service is:

Post-Tech, 229 Branch Drain Road, RD 2, Leeston 7682. *Postal Address:* PO Box 40, Leeston 7656.

Dated at Wellington this 11th day of August 2008.

MAREE ZINZLEY, Programme Manager (Operations) (acting under delegated authority).

go5914

Animal Products Act 1999

Notice Under the Animal Products Act 1999 (Notice No. 88)

Pursuant to section 164 of the Animal Products Act 1999, notice is given of the issue on 4 July 2008 of the Animal Products (Dairy Based Formulated Supplementary Foods – Food Standards Exemption) Notice 2008, which came into force on 7 July 2008.

Copies of the notice may be inspected or obtained at the office of the New Zealand Food Safety Authority, South Tower, 68–86 Jervois Quay (PO Box 2835), Wellington.

It can also be viewed on the NZFSA website

www.nzfsa.govt.nz

Dated this 5th day of August 2008.

CAROL BARNAO, Director (Standards), New Zealand Food Safety Authority (acting under delegated authority).

go5783

Notice Under the Animal Products Act 1999 (Notice No. 89)

Pursuant to section 164 of the Animal Products Act 1999, notice is given of the issue on 5 June 2008 of the Animal Products (Risk Management Programme Specifications) Notice 2008, which came into force on 7 July 2008.

Copies of the notice may be inspected or obtained at the office of the New Zealand Food Safety Authority, South Tower, 68–86 Jervois Quay (PO Box 2835), Wellington.

It can also be viewed on the NZFSA website

www.nzfsa.govt.nz

Dated this 5th day of August 2008.

CAROL BARNAO, Director (Standards), New Zealand Food Safety Authority (acting under delegated authority).

go5784

Public Trust

Public Trust Act 2001

The Public Trust Common Fund Interest Rates Notice 14 August 2008

The following notice is given pursuant to section 50 of the Public Trust Act 2001 ("the Act").

Notice

1. Title and commencement—(1) This notice may be cited as the Public Trust Common Fund Interest Rates Notice 14 August 2008.

(2) The determinations and revocation in this notice take effect from and including 6 August 2008.

2. Interpretation—(1) Unless the context otherwise requires:

"agency deposit" means a deposit (not being an investment deposit) held as agent or attorney;

"call deposit" means a deposit (not being an agency deposit, an investment deposit, a protection deposit, a special deposit or a trust deposit) held in the ordinary course of administration, and determined by Public Trust to be held at call;

"deposit" means a sum of money held by Public Trust belonging to any estate, which money for the time being forms part of the Common Fund;

“investment deposit” means a deposit held at call or otherwise as an investment under section 51 of the Act;

“protection deposit” means a deposit, held at call, of tuition, boarding, accommodation or other fees by or on behalf of a student enrolled at a private training establishment within the meaning of Part 18 of the Education Act 1989;

“special deposit” means a deposit held other than at call on behalf of the Crown, or any local authority within the meaning of the Local Government Act 1974;

“trust deposit” means a deposit (not being an agency deposit, an investment deposit, a protection deposit or a special deposit) held on trust:

- (i) for persons not of full age or capacity; or
- (ii) for beneficiaries not entitled to payment at call; or
- (iii) otherwise than at call.

(2) Expressions defined in the Act have the same meaning in this notice as they do in the Act.

3. Rates of Common Fund interest—(1) The rate of Common Fund interest on deposits (other than investment deposits repayable at the end of fixed term or protection deposits) shall be that specified in Schedule 1 for the appropriate type of deposits.

(2) The rate of Common Fund interest on each protection deposit associated with a particular private training establishment shall be that specified in Schedule 2 for the appropriate dollar range of the total of those deposits.

(3) The rate of Common Fund interest payable on investment deposits repayable at the end of a fixed term shall be that specified in Schedule 3 for the appropriate interest payment frequency, term and dollar range.

(4) Despite subparagraph (1), the rate of Common Fund interest payable on deposits made pursuant to an enactment shall be the rate (if any) specified in the enactment.

(5) Despite subparagraphs (1), (2) and (3), in particular cases or classes of case, Public Trust and the depositor may agree on a rate of interest payable on investment deposits, protection deposits or special deposits that is different from the rate specified in Schedules 1, 2, or 3 and the agreed rate then applies.

4. Revocation of notice and transitional provisions—(1) The Public Trust Common Fund Interest Rates Notice 7 August 2008 is revoked.

(2) The rates of interest specified in Schedules 1 and 2 to this notice do not apply to any period that ends with 5 August 2008 but otherwise operate as from 6 August 2008.

(3) The rates of interest specified in Schedule 3 to this notice:

- (i) do not apply to investment deposits repayable at the end of a fixed term that commenced prior to 6 August 2008; but
- (ii) do apply to investment deposits repayable at the end of a fixed term that commenced on or after 6 August 2008.

Schedule 1

Rates of interest payable on deposits (other than investment deposits repayable at the end of fixed term or protection deposits)

	% p.a.
Agency deposits	5.70
Call deposits	3.50
Investment deposits at call	5.70
Special deposits (effective 16 June 2008)	8.40
Trust deposits	5.70

Schedule 2

Rates of interest payable on each protection deposit associated with a particular private training establishment

	% p.a.
Total deposits do not exceed \$350,000	6.40
Total deposits in range \$350,001 to \$1,000,000	6.80
Total deposits in range \$1,000,001 to \$3,000,000	7.20
Total deposits exceed \$3,000,001	7.70

Schedule 3

Rates of interest payable on investment deposits repayable at the end of a fixed term

Interest payable on maturity, monthly or quarterly

	\$5,000- \$9,999 % p.a.	\$10,000- \$49,999 % p.a.	\$50,000- \$249,999 % p.a.	\$250,000+ % p.a.
3 mths	5.50	7.40	7.40	7.40
6 mths	5.50	7.85	7.85	7.85
9 mths	5.50	7.60	7.60	7.60
1 yr	5.50	7.40	7.40	7.40
18 mths	5.50	7.20	7.20	7.20
24 mths	5.50	7.00	7.00	7.00
30 mths	5.50	7.00	7.00	7.00
36 mths	5.50	7.00	7.00	7.00
4 yrs	5.50	6.95	6.95	6.95
5 yrs	5.50	6.80	6.80	6.80

Interest payable monthly and quarterly

	\$20,000-\$49,999 % p.a.	\$50,000-\$249,999 % p.a.	\$250,000+ % p.a.
6 mths	7.85	7.85	7.85
9 mths	7.60	7.60	7.60
1 yr	7.40	7.40	7.40
18 mths	7.20	7.20	7.20
24 mths	7.00	7.00	7.00
30 mths	7.00	7.00	7.00
36 mths	7.00	7.00	7.00
4 yrs	6.95	6.95	6.95
5 yrs	6.80	6.80	6.80

Dated at Wellington this 7th day of August 2008.

MICHELLE OLBRICHT, Secretary of the Pricing Committee, Public Trust.

go5800

The Treasury

Crown Entities Act 2004

Appointment to the Earthquake Commission Board

Pursuant to section 28 of the Crown Entities Act 2004, I have appointed to the Earthquake Commission Board

Linda Robertson

as a member for a 3-year term commencing on 10 August 2008 and expiring on 9 August 2011.

Dated at Wellington this 11th day of August 2008.

HON DR MICHAEL CULLEN, Minister of Finance.

go5927

Appointments to the Government Superannuation Fund Authority Board

Pursuant to section 28 of the Crown Entities Act 2004, I have appointed to the Government Superannuation Fund Authority Board

Steve Napier

Keith Taylor

as members for 3-year terms commencing on 10 August 2008 and expiring on 9 August 2011.

Dated at Wellington this 7th day of August 2008.

HON DR MICHAEL CULLEN, Minister of Finance.

go5926

Transport

Civil Aviation Act 1990 State Sector Act 1988

Notice of Granting a Scheduled International Air Service Licence

Pursuant to section 87N(4) of the Civil Aviation Act 1990, sections 41(1) and 42 of the State Sector Act 1988, and to a delegation from the Secretary for Transport dated 22 September 2004, notice is given that, having received an application from China Eastern Airlines Corporation Limited, of Shanghai, China, Wayne Patrick Donnelly, Acting Secretary for Transport in the Ministry of Transport, has granted the airline a scheduled international air service licence to carry on scheduled services for an indefinite term with effect from 12 August 2008.

Signed at Wellington this 12th day of August 2008.

JOHN MACILREE, Principal Adviser, Ministry of Transport.

go5919

Authorities and Other Agencies of State Notices

Environmental Risk Management Authority

Hazardous Substances and New Organisms Act 1996

Determination of New Organism

Pursuant to section 26 of the Hazardous Substances and New Organisms Act 1996, the Environmental Risk Management Authority hereby determines that

Bacillus amyloliquefaciens (ex Fukumoto 1943) Priest et al. 1987

is **not** a new organism.

Dated at Wellington this 1st day of August 2008.

DR MAX SUCKLING, Chair, Decision-making Committee of the Authority.

au5762

NZ Transport Agency

Land Transport Act 1998

Land Transport Rules

In accordance with section 161(2) of the Land Transport Act 1998, the NZ Transport Agency, on behalf of the Minister of

Transport, gives notice of the Minister's intention to make a Rule that proposes to amend Land Transport Rule: Vehicle Equipment 2004, and advises that draft Land Transport Rule: Vehicle Equipment (Noise) Amendment [2009] (Rule 32017/4) is available for public comment.

This proposed amendment is part of a package of measures aimed at controlling vehicle exhaust noise. The Rule would further tighten the controls on noisy modified vehicles, introduce updated vehicle noise requirements, and ensure that vehicles met tighter noise requirements when they entered New Zealand.

A copy of draft Land Transport Rule: Vehicle Equipment (Noise) Amendment [2009], with information about the proposed changes, can be obtained by calling the NZ Transport Agency Contact Centre on freephone 0800 699 000 or by visiting

www.nzta.govt.nz/consultation/vehicle-equipment-noise-amendment.

The consultation material is also available for viewing at NZ Transport Agency regional offices.

Organisations and individuals who have registered their interest have been advised of the availability of the draft amendment Rule.

Submissions on draft Land Transport Rule: Vehicle Equipment (Noise) Amendment [2009] close on **17 September 2008**.

For further information about the Rules process, contact the Rules Team, NZ Transport Agency, Private Bag 6995, Wellington 6141, or email info@nzta.govt.nz

Dated at Wellington this 12th day of August 2008.

ANGELA DUNCAN, Manager Rules.

au5931

Land Notices

Harbour Boards Dry Land Endowment Revesting Act 1991

Notice of Approval for Land to be Sold, Otherwise Disposed Of or Modified, Pursuant to Section 5 of the Harbour Boards Dry Land Endowment Revesting Act 1991

Under the Harbour Boards Dry Land Endowment Revesting Act 1991, I, Steve Chadwick, Minister of Conservation, hereby approve the sale of the following parcel of land currently vested in the Grey District Council, being part of the land described in Part C of the Schedule to the Harbour Boards Dry Land Endowment Revesting Act 1991, under the description "Greymouth Harbour Lands" and being more particularly described in the following Schedule.

Schedule

Residential land proposed for sale by the Grey District Council, pursuant to the Reserves and Other Lands Disposal Act 1982 and the Harbour Boards Dry Land Endowment Revesting Act 1991.

Description	Area m ²	Value	Purchasers
Lot 2 DP 3242 and Section 213 Town of Dobson (all Computer Interest Register Identifier 15273), being a leasehold estate recorded in instrument L115673.1 Westland Land Registry granted to Stephen John Jacobs and Christine Jacobs for a term of 21 years commencing on 1 November 2000, and being all of the land described in certificate of title W55A/1481 (limited as to parcels), and all of the land in certificate of title W58B/667, both Westland Land Registry.	4329	\$12,500	Stephen John Jacobs and Christine Jacobs

In terms of section 5(2)(c) of the Harbour Boards Dry Land Endowment Revesting Act 1991, the approval shall take effect on the date of this notice.

Dated at Wellington this 23rd day of July 2008.

HON STEVE CHADWICK, Minister of Conservation.

ln5824

Notice of Approval for Land to be Sold, Otherwise Disposed Of or Modified, Pursuant to Section 5 of the Harbour Boards Dry Land Endowment Revesting Act 1991

Under the Harbour Boards Dry Land Endowment Revesting Act 1991, I, Steve Chadwick, Minister of Conservation, hereby approve the sale of the following parcel of land currently vested in the Grey District Council, being part of the land described in Part C of the Schedule to the Harbour Boards Dry Land Endowment Revesting Act 1991, under the description "Greymouth Harbour Lands" and being more particularly described in the following Schedule.

Schedule

Residential land proposed for sale by the Grey District Council, pursuant to the Reserves and Other Lands Disposal Act 1982 and the Harbour Boards Dry Land Endowment Revesting Act 1991.

Description	Area ha	Value	Purchasers
Lot 4 DP 2261 (all Computer Interest Register Identifier 387589), being a leasehold estate recorded in instrument L7588793.1 Westland Land Registry granted to Colin Lloyd McMaster, Ainslie Margaret McMaster and Michael Terrance Casserly for a term of 21 years commencing 1 July 2003, and being part of the land described in Computer Freehold Register W55A/1283 (limited as to parcels) and part-cancelled, Westland Land Registry.	44.3409	\$240,000	Colin Lloyd McMaster, Ainslie Margaret McMaster and Michael Terrance Casserly

In terms of section 5(2)(c) of the Harbour Boards Dry Land Endowment Revesting Act 1991, the approval shall take effect on the date of this notice.

Dated at Wellington this 23rd day of July 2008.

HON STEVE CHADWICK, Minister of Conservation.

ln5825

New Zealand Railways Corporation Act 1981 Public Works Act 1981

Land Acquired for Railway Purposes—Egmont Road, New Plymouth

Pursuant to sections 24 and 30 of the New Zealand Railways Corporation Act 1981, and section 20 of the Public Works Act 1981, Frazer Robert Tweedie, Land and Asset Manager, New Zealand Railways Corporation, pursuant to a power delegated to him under section 10 of the New Zealand Railways Corporation Act 1981, hereby declares that, an agreement to that effect having been entered into, the land described in the Schedule hereto is hereby acquired for and on behalf of Her Majesty The Queen for railway purposes on the date of publication of this notice in the *New Zealand Gazette*.

Taranaki Land District—New Plymouth District

Schedule

Area m ²	Description
9803	Part Lot 2 DP 18340, formerly part Section 163 Hua District; marked "D" on SO 12133 (part Computer Freehold Register TNK1/450).
193	Part Lot 2 DP 18340, formerly part Section 163 Hua District; marked "G" on SO 12133 (part Computer Freehold Register TNK1/450).

Dated at Wellington this 8th day of August 2008.

FRAZER ROBERT TWEEDIE, Land and Asset Manager,
New Zealand Railways Corporation.

(NZRC LO 28901)

ln5912

Public Works Act 1981

Land Taken for Water Treatment Purposes— Bennett Street, Paeroa, South Auckland Land District

ANAND SATYANAND, Governor-General
A Proclamation

Pursuant to the Public Works Act 1981, The Honourable Anand Satyanand, Governor-General of New Zealand, hereby declares the land described in the Schedule hereto to be taken for water treatment purposes. The interests acquired herein shall vest in the Hauraki District Council on the 14th day after the date of the publication of this Proclamation in the *New Zealand Gazette*.

South Auckland Land District—Hauraki District Schedule

Land for Water Treatment Purposes

Area m ²	Description
330	Part Lot 57 DP 1751; shown as Section 1 on SO 378915 (part Computer Freehold Register SA67B/51).
329	Part Lot 57A DP 1751; shown as Section 2 on SO 378915 (part Computer Freehold Register SA67B/51).
329	Part Lot 58 DP 1751; shown as Section 3 on SO 378915 (part Computer Freehold Register SA67B/51).
328	Part Lot 58A DP 1751; shown as Section 4 on SO 378915 (part Computer Freehold Register SA67B/51).
15	Part Lot 59 DP 1751; shown as Section 5 on SO 378915 (part Computer Freehold Register SA67B/51).

Given under the hand of His Excellency the Governor-General and issued under the Seal of New Zealand this 6th day of August 2008.

[L.S.]

HON DAVID PARKER, Minister for Land Information.

GOD SAVE THE QUEEN!

(LINZ CPC/2006/11286)

ln5878

Road Realignment—State Highway 1, Awatere Bridge, Seddon, Marlborough District

Pursuant to the Public Works Act 1981, and to a delegation from the Minister for Land Information, R. J. Sutherland, Land Information New Zealand:

(a) Pursuant to section 114, declares the land described in the First Schedule to this notice to be road which, pursuant to section 88(2) of the Transit New Zealand Act 1989, becomes road, limited access road and State highway and shall vest in the Crown;

(b) Pursuant to sections 116 and 117, declares the portions of road adjoining or passing through the land described in the Second Schedule to this notice is to be stopped and, pursuant to section 120(3), amalgamated with the land in Computer Freehold Register MB39/257, subject to section 11 of the Crown Minerals Act 1991 and Part IVA of the Conservation Act 1987;

(c) Pursuant to section 119, declares the land described in the Third Schedule to this notice to be taken for severance and shall be amalgamated with the land in Computer Freehold Register MB39/257, subject to section 11 of the

Crown Minerals Act 1991 and Part IVA of the Conservation Act 1987

on the date of publication of this notice in the *New Zealand Gazette*.

Marlborough Land District—Marlborough District Council First Schedule

Land Declared Road

Area ha	Description
1.0782	Part Lot 2 DP 1378; shown as Section 2 on SO 400642 (part Computer Freehold Register MB39/257).

Second Schedule

Road Stopped and Amalgamated

Area m ²	Description
1.0366	Part Lot 2 DP 1378 (Part Computer Freehold Register MB39/257); shown as Section 3 on SO 400642.

Third Schedule

Severance Taken and Amalgamated

Area ha	Description
0.8054	Part Main North Railway (part Proclamation 54 – <i>New Zealand Gazette</i> , 11 December 1902, No. 101, page 2646); shown as Section 4 on SO 400642.

Dated at Auckland this 31st day of July 2008.

R. J. SUTHERLAND, for the Minister for Land Information.
(LINZ CPC/2003/9164)

ln5769

Land Declared Road—State Highway 1, Awatere Bridge, Seddon, Marlborough District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, R. J. Sutherland, Land Information New Zealand, declares the land described in the Schedule to this notice to be road which, pursuant to section 88(2) of the Transit New Zealand Act 1989, becomes road, limited access road and State highway and shall vest in the Crown on the date of publication of this notice in the *New Zealand Gazette*.

Marlborough Land District—Marlborough District Council Schedule

Land Declared Road

Area ha	Description
1.3744	Part Main North Railway; shown as Section 5 on SO 400642 (part Proclamation 54 – <i>New Zealand Gazette</i> , 11 December 1902, No. 101, page 2646).
0.0608	Part Bed of Awatere River; shown as Section 6 on SO 400642.
0.0952	Part Bed of Awatere River; shown as Section 7 on SO 400642.

Dated at Auckland this 4th day of August 2008.

R. J. SUTHERLAND, for the Minister for Land Information.
(LINZ CPC/2003/9162)

ln5760

Declaring Land to be Road—Hart Road, Richmond, Nelson

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information,

R. J. Sutherland, Land Information New Zealand, declares the land described in the Schedule to this notice to be road and shall vest in the Tasman District Council on the date of publication of this notice in the *New Zealand Gazette*.

Nelson Land District—Tasman District

Schedule

Area m ²	Description
736	Section 1 SO 406154 (part Computer Freehold Register NL56/83).
229	Section 2 SO 406154 (part Computer Freehold Register NL11B/1066).
50	Section 3 SO 406154 (part Computer Freehold Register NL7A/958).
15	Section 4 SO 406154 (part Computer Freehold Register NL75/67).

Dated at Auckland this 25th day of July 2008.

R. J. SUTHERLAND, for the Minister for Land Information.
(LINZ CPC/2005/10754)

ln5773

Land Declared Road—State Highway 1, Seadown Road Intersection, Washdyke, Timaru District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, R. J. Sutherland, Land Information New Zealand, declares the land described in the Schedule to this notice to be road which, pursuant to section 88(2) of the Transit New Zealand Act 1989, becomes road, limited access road and State highway and shall vest in the Crown on the date of publication of this notice in the *New Zealand Gazette*.

Canterbury Land District—Timaru District Council

Schedule

Land Declared Road

Area m ²	Description
186	Part Lot 2 DP 42670; shown as Section 3 on SO 395556 (Computer Freehold Register CB44A/441).
10	Part Lot 1 DP 42670; shown as Section 4 on SO 395556 (Computer Freehold Register CB20F/201).

Dated at Auckland this 28th day of July 2008.

R. J. SUTHERLAND, for the Minister for Land Information.
(LINZ CPC/2006/11745)

ln5768

Road Stopped—Perry Road and State Highway 1, Far North District

Pursuant to section 116 of the Public Works Act 1981 and to a delegation from the Minister for Land Information, Ronald Alistair Jolly, Land Information New Zealand, declares the portion of road adjoining the land described in the Schedule to this notice to be stopped.

North Auckland Land District—Far North District

First Schedule

Road Stopped

Area m ²	Description
3410	Adjoining part Lot 14 DP 541; shown as Section 1 on SO 395708.

Dated at Wellington this 8th day of August 2008.

R. A. JOLLY, for the Minister for Land Information.
(LINZ CPC/2005/10885)

ln5882

Land Acquired for the Ahuroa Fire Station and Public Rest Area—West Coast Road, Ahuroa, Rodney District

Pursuant to section 20 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Ronald Alistair Jolly, Land Information New Zealand, declares that, an agreement to that effect having been entered into, the land described in the First Schedule to this notice is hereby acquired for a local purpose (fire station) reserve and land described in the Second Schedule to this notice is hereby acquired for a local purpose (public rest area) reserve and shall vest in the Rodney District Council on the date of publication of this notice in the *New Zealand Gazette*.

North Auckland Land District—Rodney District

First Schedule

Area m ²	Description
3770	Part Lot 11 DP 312842; shown as Section 1 on SO 404804 (part Computer Freehold Register 50451).

Second Schedule

Area m ²	Description
8416	Part Lot 11 DP 312842; shown as Section 2 on SO 404804 (part Computer Freehold Register 50451).

Dated at Wellington this 11th day of August 2008.

R. A. JOLLY, for the Minister for Land Information.
(LINZ CPC/2005/10904)

ln5917

Land Acquired for Road—Clyde Street, Hamilton City

Pursuant to section 20 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Ronald Alistair Jolly, Land Information New Zealand, declares that, an agreement to that effect having been entered into, the land described in the Schedule to this notice is hereby acquired for road and vested in the Hamilton City Council on the date of publication of this notice in the *New Zealand Gazette*.

South Auckland Land District—Hamilton City

Schedule

Land Acquired for Road

Area m ²	Description
27	Part Lot 11 DP S6250 (Computer Freehold Register SA9D/1242); shown as Section 1 on SO 406315.

Dated at Wellington this 11th day of August 2008.

R. A. JOLLY, for the Minister for Land Information.
(LINZ CPC/2006/11285)

ln5918

Land Declared Road—State Highway 1, Mill House Passing Lane, Waitaki District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Ronald Alistair Jolly, Land Information New Zealand, declares the land described in the Schedule to this notice to

be road which, pursuant to section 88 of the Government Roding Powers Act 1989, becomes road, limited access road and State highway and shall vest in the Crown on the date of publication of this notice in the *New Zealand Gazette*.

Otago Land District—Waitaki District

Schedule

Land Declared Road

Area m ²	Description
1770	Part Lot 2 DP 7593; shown as Section 5 on SO 384948 (part Computer Freehold Register OT371/175).

Dated at Wellington this 8th day of August 2008.

R. A. JOLLY, for the Minister for Land Information.

(LINZ CPC/2004/9574)

ln5898

Land Declared Road—State Highway 6, Lake Hayes—Arrowtown Road, Queenstown Lakes District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Ronald Alistair Jolly, Land Information New Zealand, declares the land described in the Schedule to this notice to be road which, pursuant to section 88(2) of the Government Roding Powers Act 1989, becomes road, limited access road and State highway and shall vest in the Crown on the date of publication of this notice in the *New Zealand Gazette*.

Otago Land District—Queenstown Lakes District Council

Schedule

Land Declared Road

Area m ²	Description
70	Part Lot 1 DP 326378; shown as Section 1 on SO 408499 (part Computer Freehold Register 107260).

Dated at Wellington this 8th day of August 2008.

R. A. JOLLY, for the Minister for Land Information.

(LINZ CPC/2007/12097)

ln5923

Road Stopped—Russell Road, Wainui, Rodney District

Pursuant to section 116 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, declares the portion of road adjoining or passing through the land described in the Schedule to this notice to be stopped on the date of publication of this notice in the *New Zealand Gazette*.

North Auckland Land District—Rodney District

Schedule

Area m ²	Description
5118	Lots 1, 2 and 3 DP 208559 and Section 1 on SO 69959; shown as Section 1 on SO 381600.
1237	Lots 1, 2 and 5 DP 208559; shown as Section 2 on SO 381600.

Dated at Christchurch on the 6th day of August 2008.

S. R. GILBERT, for the Minister for Land Information.

(LINZ CPC/2005/10904)

ln5879

Land Declared Road—Purangi Road, Cooks Beach, Thames—Coromandel District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, declares the land described in the Schedule to this notice to be road and shall vest in the Thames—Coromandel District Council.

South Auckland Land District—Thames—Coromandel District

Schedule

Area m ²	Description
480 (0a0r19p)	Part Dacre's Grant; shown coloured sienna on SO 43855 (part Computer Freehold Register SA46A/631 Limited).

Dated at Christchurch this 1st day of August 2008.

S. R. GILBERT, for the Minister for Land Information.

(LINZ CPC/2008/12998)

ln5759

Amending a Notice—Severance Taken—Avalon Drive Bypass, Norton Road, Hamilton City"

Pursuant to section 55 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, hereby amends the notice dated the 3rd day of June 2008 and published in the *New Zealand Gazette*, 19 June 2008, No. 100, page 2714, by deleting the Schedule and replacing it with the following Schedule:

Schedule

Severance Taken and Amalgamated

Area m ²	Description
5217	Part Lot 1 DP S75295, together with an appurtenant right to convey electric power specified in easement certificate H743903.1 and an appurtenant right of way created in transfer H825400.3 (part Computer Freehold Register SA57A/502).

Dated at Christchurch this 8th day of August 2008.

S. R. GILBERT, for the Minister for Land Information.

(LINZ CPC/2005/10933)

ln5924

Land Acquired for Road—Old Taupo Road, Rotorua District

Pursuant to sections 17(1) and 20(1) of the Public Works Act 1981, and to a delegation from the Minister for Land Information New Zealand, Stephen Robert Gilbert, Land Information New Zealand, declares that, an agreement to that effect having been entered into, the portion of land described in the Schedule to this notice is hereby acquired for road and vested in the Rotorua District Council on the date of publication of this notice in the *New Zealand Gazette*.

South Auckland Land District—Rotorua District

Schedule

Land Acquired for Road

Area m ²	Description
18	Part Lot 1 DP S82198 (Computer Freehold Register SA64D/668); shown as Section 2 on SO 407914.

Dated at Christchurch this 7th day of August 2008.
S. R. GILBERT, for the Minister for Land Information.
(LINZ CPC/2005/10905)

ln5925

Land Declared Road—James Street, Porirua City

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, declares the land described in the Schedule to this notice to be road and vested in the Porirua City Council on the date of publication of this notice in the *New Zealand Gazette*.

Wellington Land District—Porirua City

Schedule

Land Declared Road

Area m ²	Description
303	Part Lot 21 DP 9683 (part Computer Freehold Register WN527/948); shown as Section 2 on SO 351758.
96	Part Lot 1 DP 42679 (part Computer Freehold Register WN18C/493); shown as Section 3 on SO 351758.

Dated at Christchurch this 6th day of August 2008.
S. R. GILBERT, for the Minister for Land Information.
(LINZ CPC/2001/6750 and CPC/2001/6751)

ln5897

Land Declared Road—State Highway 1, St Andrews Road, Porirua City

Pursuant to the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand:

(a) Pursuant to section 114, declares the land described in the First Schedule to this notice to be road which, pursuant to section 88(2) of the Government Rounding Powers Act 1989, becomes road, limited access road and State highway and shall vest in the Crown;

(b) Pursuant to section 114, declares the land described in the Second Schedule to this notice to be road and vested in the Porirua City Council

on the date of publication of this notice in the *New Zealand Gazette*.

Wellington Land District—Porirua City

First Schedule

Land Declared as Road

Area m ²	Description
2670	Part Lot 30 DP 328137 (part Computer Freehold Register 114649); shown as Section 1 on SO 308941.
3913	Part Lot 30 DP 328137 (part Computer Freehold Register 114649); shown as Section 2 on SO 308941.

Second Schedule

Land Declared as Road

Area m ²	Description
4120	Part Lot 30 DP 328137 (part Computer Freehold Register 114649); shown as Section 1 on SO 351758.

Dated at Christchurch this 6th day of August 2008.

S. R. GILBERT, for the Minister for Land Information.
(LINZ CPC/2000/6318)

ln5896

Land Declared Service Lane—Mana Esplanade, Porirua City

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, declares the land described in the Schedule to this notice to be service lane and shall vest in the Porirua City Council on the date of publication of this notice in the *New Zealand Gazette*.

Wellington Land District—Porirua City

Schedule

Land Declared Road

Area m ²	Description
1	Part Lot 8 DP 76197 (part Computer Freehold Register WN44C/460); shown as Section 3 on SO 357854.

Dated at Christchurch this 8th day of August 2008.
S. R. GILBERT, for the Minister for Land Information.
(LINZ CPC/2001/6957)

ln5921

Land Declared Road—James Street, Porirua City

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, declares the land described in the Schedule to this notice to be road and shall vest in the Porirua City Council on the date of publication of this notice in the *New Zealand Gazette*.

Wellington Land District—Porirua City

Schedule

Land Declared Road

Area m ²	Description
214	Part Lot 2 DP 42679 (part cancelled Computer Freehold Register WND2/990); shown as Section 5 on SO 308941.

Dated at Christchurch this 8th day of August 2008.
S. R. GILBERT, for the Minister for Land Information.
(LINZ CPC/2001/6957)

ln5920

Land Acquired for Road—161 Sutherland Road, Wellington

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, declares the land described in the Schedule to this notice to be road vested in the Wellington City Council on the date of publication of this notice in the *New Zealand Gazette*.

Wellington Land District—Wellington City Council

Schedule

Area m ²	Description
9	Part Lot 4 DP 3516; shown as Section 6 on SO 391879 (part Computer Freehold Register WND4/1491).

Dated at Christchurch this 23rd day of July 2008.

S. R. GILBERT, for the Minister for Land Information.
(LINZ CPC/2005/10912)

ln5767

Land Declared Road—State Highway 60, Appleby Overbridge, Hope, Tasman District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, declares the land described in the Schedule to this notice to be road which, pursuant to section 88(2) of the Transit New Zealand Act 1989, becomes road, limited access road and State highway and shall vest in the Crown on the date of publication of this notice in the *New Zealand Gazette*.

Nelson Land District—Tasman District

Schedule

Land Declared as Road

Area m ²	Description
120	Part Lot 15 DP 4875; shown as Section 1 on SO 398805 (part Computer Freehold Register NL122/52).
120	Part Lot 16 DP 4875; shown as Section 2 on SO 398805 (part Computer Freehold Register NL1B/1397).
22	Part Lot 17 DP 4875; shown as Section 3 on SO 398805 (part Gazette Notice 230773.1).
120	Part Lot 18 DP 4875; shown as Section 4 on SO 398805 (part Computer Freehold Register NL1B/1340).
120	Part Lot 19 DP 4875; shown as Section 5 on SO 398805 (part Computer Freehold Register NL1B/1341).
120	Part Lot 20 DP 4875; shown as Section 6 on SO 398805 (part transfer 302593.2).
652	Part Lot 3 DP 18010; shown as Section 1 on SO 388247 (part Computer Freehold Register NL12A/757).

Dated at Christchurch this 4th day of August 2008.

S. R. GILBERT, for the Minister for Land Information.
(LINZ CPC/2006/11386, CPC/2006/11389, CPC/2006/11387, CPC/2006/11388, CPC/2004/9668)

ln5895

Land Declared Road—State Highway 93, River Road Curve, Maitua, Gore District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister for Land Information, Stephen Robert Gilbert, Land Information New Zealand, declares the land described in the Schedules to this notice to be road which, pursuant to section 88(2) of the Transit New Zealand Act 1989, becomes road, limited access road and State highway and shall vest in the Crown on the date of publication of this notice in the *New Zealand Gazette*.

Southland Land District—Gore District Council

Schedule

Land Declared Road

Area ha	Description
0.0035	Part Section 14 Block I Tuturau Survey District; shown as Section 2 on SO 390557 (part Computer Freehold Register SLA3/399).
0.8134	Part Section 14 Block I Tuturau Survey District; shown as Section 5 on SO 390557 (part Computer Freehold Register SLA3/399).

Dated at Christchurch this 5th day of August 2008.

S. R. GILBERT, for the Minister for Land Information.
(LINZ CPC/2003/9093)

ln5922

Reserves Act 1977

Corrigendum—Declaration That Land is to be Reserve—Rotorua District

In the notice with the above heading dated the 6th day of May 2008 and published in the *New Zealand Gazette*, 29 May 2008, No. 89, page 2453, please replace the second land description in the Schedule

ha

3.4501 Section 1 SO 59865 (Computer Freehold Register SA1B/966).

with

ha

3.4501 Section 1 SO 59865 (Computer Freehold Register SA71B/966).

Dated at Rotorua this 11th day of August 2008.

PETER GUERIN, Chief Executive Officer, Rotorua District Council.

ln5855

Classification and Naming of a Reserve

Under the Reserves Act 1977, the Conservator for the Wanganui Conservancy of the Department of Conservation classifies the reserve described in the Schedule as a historic reserve and further declares that the said reserve is to be known as St George's Redoubt Historic Reserve.

Taranaki Land District—New Plymouth District

Schedule

Area m ²	Description
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5785 Lot 18 DP 389110 (all Computer Freehold Register 372628).

Dated at Wanganui this 5th day of August 2008.

DAMIAN COUTTS.

(DOC NPA HHA 07-17-2025, CO HHA 07-17-2025)

ln5900

Authorisation of the Exchange of a Reserve for Other Land

Under the Reserves Act 1977, the Community Relations Manager of the Nelson/Marlborough Conservancy of the Department of Conservation authorises the exchange of the recreation reserve described in the First Schedule for the land described in the Second Schedule.

Nelson Land District—Tasman District

First Schedule

Area ha	Description
0.2305	Lot 3 DP 401203 (part Computer Freehold Register NL107/125).

Second Schedule

Area ha	Description
0.1703	Lot 2 DP 401023 (part Computer Freehold Register NL107/124).

Dated at Nelson this 7th day of August 2008.

JOANNA MARY GOULD.
(DOC DO PAR-10-02-27)
ln5817

Te Ture Whenua Maori Act 1993

Setting Apart Māori Freehold Land as a Māori Reservation

Pursuant to section 338(1) of Te Ture Whenua Maori Act 1993, on the recommendation of the Māori Land Court, the Māori freehold land described in the Schedule hereto is hereby set apart as a Māori reservation for the purpose of a marae reservation for the common use and benefit of the Ngati Rarua Iwi.

Marlborough Land District

Schedule

All that piece of land situated in Cloudy Bay Survey District and described as follows:

Area ha	Description
0.4047	Section 24 Block XII Cloudy Bay Survey District (Computer Freehold Register MBPR4C/466).

Dated at Wellington this 22nd day of July 2008.

LEITH COMER, Chief Executive.

Ministry of Māori Development.

(MLC HO 2/3/1/5; DO Appln A20070010535)

ln5569

Regulation Summary

Notice Under the Acts and Regulations Publication Act 1989

Pursuant to the Acts and Regulations Publication Act 1989, notice is hereby given of the making of Regulations as under:

<i>Authority for Enactment</i>	<i>Title or Subject-matter</i>	<i>Serial Number</i>	<i>Date of Enactment</i>	<i>Retail</i>
Takeovers Act 1993	Takeovers Code (Dairy Trust Limited) Exemption Notice 2008	2008/247	7/8/08	\$3.60
Crown Entities Act 2004	Crown Entities (New Zealand Fast Forward Fund Limited) Order 2008	2008/248	11/8/08	\$2.10
Wine Act 2003	Wine (Non-grape Wine Levy) Order 2008	2008/249	11/8/08	\$3.60
Major Events Management Act 2007	Major Event Emblems and Words (Rugby World Cup 2011) Order 2008	2008/250	11/8/08	\$3.60
Telecommunications Act 2001	Telecommunications (National Roaming) Order 2008	2008/251	11/8/08	\$2.30
Electricity Act 1992	Electricity Governance (Security of Supply) Regulations 2008	2008/252	11/8/08	\$2.30
Gas Act 1992	Gas Governance (Compliance) Regulations 2008	2008/253	11/8/08	\$5.35
Local Government Act 2002	Local Government (Auckland Regional Parks) Order 2008	2008/254	11/8/08	\$3.95
Marine Mammals Protection Act 1978	Marine Mammals Protection Amendment Regulations 2008	2008/255	11/8/08	\$2.10
Building Act 2004	Building (Building Code: Energy Efficiency of Domestic Hot Water Systems) Amendment Regulations 2008	2008/256	11/8/08	\$2.10
Takeovers Act 1993	Takeovers Code (Mascot Finance Limited) Exemption Notice 2008	2008/257	12/8/08	\$3.60

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General Section

Bay of Plenty Community Trust Incorporated

Community Trusts Act 1999

Bay of Plenty Community Trust Incorporated

Annual Report for the Year Ended 31 March 2008

Trust Particulars

The trust was initially incorporated on 5 August 1988 as the Trust Bank Bay of Plenty Community Trust in accordance with the provisions of the Trustee Banks Restructuring Act 1988. It continues under the provisions of the Community Trusts Act 1999. The purpose of the trust is to provide charitable, cultural, philanthropic, recreational and other benefits to Bay of Plenty communities. In April 1998, the name was changed to the Bay of Plenty Community Trust Inc. In March 2006, the trust adopted the name BayTrust for operational purposes.

Trustees: Ms P. Thompson (Chair), Mr F. Cookson, Ms T. J. Eggleton, Ms L. Hudson, Ms S. Kai Fong, Mr B. Kerr, Mr L. Martin J.P., Mrs P. J. McLeod M.N.Z.M., Mrs M. Ngatai Q.S.M., J.P., Ms A. Simpson, Ms A. von Tunzelmann, Mr R. Morrison.

Trust Manager: Mr B. W. Cronin, J.P.

Accountants: Staples Rodway, Tauranga.

Auditors: Ingham Mora, Tauranga.

Bankers: BNZ, Tauranga; Westpac, Tauranga.

Financial Advisers: Russell Investment Group Limited, Auckland.

Solicitors: Sharp Tudhope, Tauranga.

Tax Advisers: KPMG, Christchurch.

Chairperson's Report for the Year Ended 31 March 2008

What a year! In the 12 months to 31 March 2008, BayTrust paid out over \$4,000,000 in grants to essential Bay of Plenty causes, from arts, heritage and cultural groups to sports clubs, schools, hospices, churches and welfare groups, from Katikati to Turangi to Waihou Bay. It also paid a total of \$83,543 to 34 people with Dillon Scholarships, supporting tertiary study for those with disabilities.

Highlights of BayTrust's Year included:

- A joint venture partnership with the Rotorua-based Waiariki Institute of Technology to increase student numbers from low decile schools. BayTrust and Waiariki will each contribute \$240,000 over three years.
- A grant of \$250,000 to the Taupo District Council to assist with the upgrade of the Turangi Swimming Pool complex.
- A contribution of \$100,000 to the inaugural BoP Searchlight Tattoo at Rotorua's International Stadium on 23 and 24 February. With a total cast of around 2,000 and including 20 pipe and brass bands (four from overseas), it was a roaring success, despite some very dodgy, unseasonal weather.
- Almost \$93,000 towards the establishment of an innovative Maintenance Engineering Learning Centre in Kawerau.
- \$100,000 to Te Manu Toroa for the upgrade and expansion of its Te Akau Hauora at Papamoa.
- \$120,000 to the Opotiki Heritage & Agricultural Society towards the Opotiki District Museum building.

CoachForce remains one of BayTrust's prime investments. Since its inception as a Sport BoP/BayTrust partnership in 1997, the trust has contributed over \$5.2m to this critically important programme encouraging more and better coaches in Bay sport. We congratulate Sport BoP and all those involved in CoachForce's continuing success.

All that's the good news. Investment returns are the bad news of course – BayTrust is not immune from the significant volatility and investment losses that have impacted world financial markets following the sub-prime mortgage crisis that first broke in the USA in mid-2007. BayTrust is well-advised by its asset consultants, the Russell Investment Group, and has its investments well-diversified, but despite this, sustained an investment loss of \$5.855m (4.1%) over the year.

More positively, the trust has built up a good buffer (the "income fluctuation reserve") against investment losses over the past few years, so is confident it can continue to make annual grants of around \$4m – \$5m p.a. into the future.

During the year under review, trustees Jeanette Knudsen (Tauranga) and Ray Sharp (Opotiki) retired and their places were taken by Linda Hudson (Whakatane) and Fred Cookson (Opotiki). Jeanette and Ray had both served two terms (eight years) with the trust (Ray six years as chair) and were passionate and fulsome contributors to all elements of BayTrust's operations.

Our sincere thanks to all trustees and staff for their commitment to BayTrust over the past 12 months. Whilst there have been some quite challenging times, there have been some very rewarding ones too as the trust continues to help build, strengthen and enhance Bay communities.

PAULA THOMPSON, Chairperson.

BRUCE W. CRONIN, Trust Manager.

Date: 9 July 2008.

Balance Sheet as at 31 March 2008 in New Zealand Dollars

	<i>Note</i>	<i>2008</i> <i>\$000</i>	<i>2007</i> <i>\$000</i>
Assets:			
Property, plant and equipment	8	50	55
Loans		157	218
Investments, including derivatives	9, 13	131,471	142,717
Total non-current assets		<u>131,678</u>	<u>142,990</u>
Loans		77	306
Cash and cash equivalents	11	1,128	766
Total current assets		<u>1,205</u>	<u>1,072</u>
Total assets		<u>132,882</u>	<u>144,062</u>
Trust funds:			
Trust capital	12	89,308	89,308
Income fluctuation reserve	12	12,087	26,774
Inflation and population reserve	12	31,167	27,698
Total funds	16	<u>132,562</u>	<u>143,780</u>
Liabilities:			
Trade and other payables, including derivatives		320	281
Total current liabilities		320	281
Total liabilities		<u>320</u>	<u>281</u>
Total equity and liabilities		<u>132,882</u>	<u>144,062</u>

Signed on behalf of the Board of Trustees:

PAULA THOMPSON, Chairperson.

BRUCE W. CRONIN, Trust Manager.

Date: 9 July 2008.

The accompanying notes form part of these financial statements.

Income Statement for the Year Ended 31 March 2008 in New Zealand Dollars

	<i>Note</i>	<i>2008</i> <i>\$000</i>	<i>2007</i> <i>\$000</i>
Revenue	5	(5,761)	13,120
Portfolio management and advisory fees		600	643
Profit before tax			
Other expenses	6	721	691
Income Tax	10		
Profit/(loss) for the year		<u>(7,082)</u>	<u>11,786</u>

Statement of Recognised Income and Expense for the Year Ended 31 March 2008 in New Zealand Dollars

	<i>Note</i>	<i>2008</i> <i>\$000</i>	<i>2007</i> <i>\$000</i>
Profit/(loss) for the year		<u>(7,082)</u>	<u>11,786</u>
Total recognised income and expenses for the year	12	<u>(7,082)</u>	<u>11,786</u>

The Notes are an integral part of these financial statements.

Statement of Cashflows for the Year Ended 31 March 2008 in New Zealand Dollars

	<i>Note</i>	<i>2008</i> <i>\$000</i>	<i>2007</i> <i>\$000</i>
Cashflows from operating activities:			
Investment income		2,750	6,602
Other income		94	61
Cash paid to suppliers, employees and trustees		(1,263)	(1,254)
Grants paid to the community		<u>(4,136)</u>	<u>(4,804)</u>
Net cash from operating activities	15	<u>(2,555)</u>	<u>605</u>

Cashflows from investment activities:

Acquisition of property, plant and equipment	8	(15)	(15)
Disposal of investments		16,907	34,000
Acquisition of investments		(13,357)	(34,567)
Net cash from/used in investing activities		3,535	(582)
Net (decrease)/increase in cash and cash equivalents		980	23
Cash and cash equivalents at 1 April		37	14
Cash and cash equivalents at 31 March		1,017	37

Notes to the Financial Statements in New Zealand Dollars**Significant Accounting Policies****1 Reporting Entity**

The Bay of Plenty Community Trust is a charitable trust, domiciled in New Zealand, incorporated in accordance with the provisions of The Community Trusts Act 1999. The trust is a public benefit entity.

The Bay of Plenty Community Trust is a charitable trust which distributes income from its investment activities to the Bay of Plenty communities.

2 Basis of Preparation**(a) Statement of Compliance**

The financial statements have been prepared in accordance with the requirements of the Financial Reporting Act 1993 and Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with New Zealand equivalents to International Financial Reporting Standards, and its interpretations (NZ IFRS) and other applicable Financial Reporting Standards, as appropriate for public benefit entities. Compliance with NZ IFRS ensures that the financial statements comply with International Financial Reporting ("IFRS"). These are the trust's first financial statements and NZ IFRS 1 has been applied.

An explanation of how the transition to NZ IFRS has affected the reported financial position, financial performance and cash flows of the trust is provided in note 18. A description and the impact of changes in accounting policies are also described in note 18.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and in preparing an opening NZ IFRS balance sheet at 1 April 2006 for the purposes of the transition to NZ IFRS.

The financial statements have been approved by the board of trustees on 7 July 2008.

(b) Basis of Measurement

The financial statements have been prepared on the historical cost basis except for the following:

- Derivative financial instruments are measured at fair value.
- Financial instruments at fair value through profit or loss are measured at fair value.

The methods used to measure fair values are discussed further in note 4.

(c) Functional and Presentation Currency

These financial statements are presented in thousands of New Zealand dollars (\$000s). All financial information presented in New Zealand dollars has been rounded to the nearest thousand.

(d) Use of Estimates and Judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

In particular, information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are relate to the valuation of investments are discussed further in note 4.

3 Significant Accounting Policies**(a) Foreign Currency***Foreign currency transactions*

Transactions in foreign currencies are translated to the respective functional currencies of trust entities at exchange rates at the date of transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date.

(b) Financial Instruments*(i) Non-derivative financial instruments*

Non-derivative financial instruments comprise investments in equity and debt securities, trade and other receivables, cash and cash equivalents, and trade and other payables.

Non-derivative financial instruments are recognised initially at fair value plus, for instruments not at fair value derivative financial instruments are measured as described below.

Cash and cash equivalents comprise cash balances and call deposits.

Instruments at fair value through profit or loss

An instrument is classified as at fair value through profit or loss if it held for trading or is designated as such upon initial recognition. Financial instruments are designated at fair value through profit or loss if the trust manages such investments and makes purchase and sale decisions based on their fair value. Upon initial recognition, attributable

transactions costs are recognised in profit or loss when incurred. Subsequent to initial recognition, financial instruments at fair value through profit or loss are measured at fair value, and changes therein are recognised in profit or loss.

Trade and other receivables

Trade and other receivables are stated at their cost less impairment losses.

Trade and other payables

Trade and other payables are stated at cost.

(ii) Derivative financial instruments

The trust uses derivative financial instruments to hedge its exposure to foreign exchange and interest rate risks arising from investment activities. In accordance with its policy, the trust does not hold or issue derivative financial instruments for trading purposes. However, derivatives that do not qualify for hedge accounting are accounted for as trading instruments.

Derivative financial instruments are recognised initially at fair value and transaction costs are expensed immediately. Subsequent to initial recognition, derivative financial instruments are stated at fair value. The gain or loss on remeasurement to fair value is recognised immediately in profit or loss.

(c) Property, Plant and Equipment

(i) Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the asset.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the trust and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.

(iii) Depreciation

Depreciation is recognised in profit or loss on a diminishing value basis over the estimated useful lives of each part of an item of property, plant and equipment. Land is not depreciated.

The depreciation rates for the current and comparative periods are from 11.4% to 60%

Depreciation methods, useful lives and residual values are reassessed at the reporting date.

(d) Impairment

The carrying amounts of the trust's assets are reviewed at each balance date to determine whether there is any indication of impairment.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses directly reduce the carrying amount of assets and are recognised in the income statement.

(i) Impairment of debt instruments and receivables

The recoverable amount of the trust's receivables carried at amortised cost is calculated as the present value of estimated future cashflows, discounted the original effective interest rate (ie. the effective interest rate computed at initial recognition of these financial assets). Receivables with a short duration are not discounted.

(ii) Non-financial assets

The carrying amounts of the trust's non-financial assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

(e) Employee Benefits

There are no employee benefits at 31 March 2008.

(f) Revenue

Investment income

Dividend income is recognised on the date that the trust's right to receive payment is established. Interest income is recognised as it accrues.

(g) Grants Payable

Grants payable are recognised as a distribution from equity when the payment of the grant has been approved by the trustees and the recipient of the grant does not have any further obligations to meet in order to receive the grant.

(h) New Standards and Interpretations Not Yet Adopted

A number of new interpretations are not yet effective for the year ended 31 March 2008, and have not been applied in preparing these financial statements:

- NZ IFRS 8 *Operating Segments*. NZ IFRS 8, which becomes mandatory for the trust's 2010 financial statements, is not expected to have any impact on the financial statements.
- NZ IFRS 1 *Presentation of financial Statements (revised)*. NZ IFRS 1 will become mandatory for the trust's 2010 financial statements. The trust has not yet determined the potential effect of the interpretation.
- NZ IFRS 4 I. *Insurance Contracts – Amendments*. NZ IFRS 4, which becomes mandatory for the trust's 2010 financial statements, is not expected to have any impact on the financial statements.
- NZ IAS 23 *Borrowing Costs*. NZ IAS 23 will become mandatory for the trust's 2010 financial statements, and is not expected to have any impact on the financial statements.

- NZ IFRIC 12 *Service Concession Arrangements*. NZ IFRIC 12 will become mandatory for the trust's 2009 financial statements, and is not expected to have any impact on the financial statements.
- NZ IFRIC 13 *Customer Loyalty programmes*. NZ IFRIC 13 will become mandatory for the trust's 2009 financial statements, and is not expected to have any impact on the financial statements.
- NZ IFRIC 14 *The Limit on a defined benefit Asset*. Minimum funding requirements and their interaction. NZ IFRIC 14 will become mandatory for the trust's 2009 financial statements, and is not expected to have any impact on the financial statements.

4. Determination of Fair Values

A number of the trust's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods. Where applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

(a) Investments in Equity and Debt Securities

The fair value of financial assets at fair value through profit or loss, is determined by reference to their quoted bid price at the reporting date wherever this information is available. Certain investments in emerging markets are only traded on certain days. In this instance, the trades that occurred on the date nearest to the balance date have been used.

(b) Loans

The fair value of loans is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date.

(c) Derivatives

The fair value of forward exchange contracts is based on their listed market price, if available. If a listed market price is not available, then fair value is estimated by discounting the difference between the contractual forward price and the current forward price for the residual maturity of the contract using a risk-free interest rate (based on government bonds).

	2008 \$000	2007 \$000
5. Revenue		
Dividends received	2,198	3,238
Interest received	553	1,693
Investment gains and losses	(8,605)	8,128
Other	94	61
Total revenue	<u>(5,761)</u>	<u>13,120</u>
	2008 \$000	2007 \$000
6. Other expenses		
Advertising public relations, distribution and other costs	56	61
Accountancy fees	6	9
Depreciation	19	16
Loss on disposal of property, plant and equipment	0	2
Office administration fees	76	71
Office lease expenses	64	62
Other administration fees	88	74
Wages and salaries	194	188
Trustee fees	157	155
Trustee expenses	53	46
	<u>713</u>	<u>684</u>
Auditor's remuneration to Ingham Mora		
– audit of financial statements	8	7
Total auditor's remuneration	<u>8</u>	<u>7</u>
Total other expenses	<u>721</u>	<u>691</u>

7. Grants

- (a) The following future grants have been approved but have not been paid. Payments are conditional on the continual viability of the projects and are expected to be paid as follows:

	2009	2010	2011
Grants Recipient			
Sport BOP	370	370	–
Phillips SRT	200	100	–
Multi-Sport Opotiki	20	20	–
Whakatane CAB	15	15	–
Waiariki Institute	80	80	80
Shakti Ethnic Women's Group (Central Region)	18	18	–
Kiwican Charitable Trust	25	25	–
Total	<u>728</u>	<u>628</u>	<u>80</u>

- (b) The following conditional future grants have been approved but are subject to the applicants satisfying specific criteria in each case:

2009

Grants Recipient

Murupara Community Fac	7
Back-Up NZ	8
Propel Community Trust	6
Tuporo Kohanga Reo	10
Waipapa Charitable Trust	23
Opotiki District Council	<u>140</u>
Total	<u>194</u>

8. Property, Plant and Equipment

	Furniture & fittings	Office equipment	Total
Cost:			
Balance at 1 April 2006	62	45	107
Additions	2	12	14
Disposals	<u>(4)</u>	<u>(2)</u>	<u>(6)</u>
Balance as at 31 March 2007	<u>60</u>	<u>55</u>	<u>115</u>
Balance at 1 April 2007	60	55	115
Other additions		17	17
Disposals		<u>(3)</u>	<u>(3)</u>
Balance as at 31 March 2008	<u>60</u>	<u>69</u>	<u>129</u>
Depreciation:			
Balance at 1 April 2006	12	33	45
Depreciation for the year	<u>8</u>	<u>8</u>	<u>16</u>
Balance as at 31 March 2007	<u>20</u>	<u>41</u>	<u>61</u>
Balance at 1 April 2007	20	42	62
Depreciation for the year	<u>7</u>	<u>13</u>	<u>20</u>
Balance as at 31 March 2008	<u>27</u>	<u>55</u>	<u>82</u>
Carrying amounts			
At 1 April 2006	50	12	62
At 31 March 2007	41	14	55
At 1 April 2007	41	14	55
At 31 March 2008	34	16	50

9. Other Investments

	2008 \$000	2007 \$000
Non-current investments:		
Financial assets designated at fair value through profit or loss	131,471	142,717
Current investments:		
There are no current investments at 31 March 2008		

10. Taxation

Bay of Plenty Community Trust Inc is exempt from income tax with effect 1 April 2004, under section CW 44 of the Income Tax Act 2004.

11. Net Cash and Cash Equivalents

	2008 \$000	2007 \$000
Bank balances	1,018	37
Call deposits	<u>110</u>	<u>729</u>
Cash and cash equivalents	<u>1,128</u>	<u>766</u>

12. Trust Funds

	Trust Capital	Income Fluctuation Reserve	Inflation & Population Growth Reserve	Total
Balance at 1 April 2006	89,308	23,683	22,713	135,704
Total recognised income and expense	11,786	—	—	11,786
Distributions in the form of donations	(3,710)	—	—	(3,710)

Reserves transfers	(8,076)	3,091	4,985	–
Balance at 31 March 2007	89,308	26,774	27,698	143,780
Balance at 1 April 2007	89,308	26,774	27,698	143,780
Total recognised income and expense	(7,082)	–	–	(7,082)
Distributions in the form of donations	(4,136)	–	–	(4,136)
Reserves transfers	11,218	(14,687)	3,469	–
Balance at 31 March 2008	89,308	12,087	31,167	132,562
Balance at 1 April 2006	89,308	23,683	22,713	135,704
Balance at 31 March 2007	89,308	26,774	27,698	143,780
Balance at 1 April 2007	89,308	26,774	27,698	143,780
Balance at 31 March 2008	89,308	12,087	31,167	132,562

Income Fluctuation Reserve

The income fluctuation reserve relates to a capital maintenance reserve established and maintained at the trustees' discretion.

Inflation and Population Growth Reserve

The inflation and population growth reserve relates to a capital maintenance reserve based on an inflation factor (CPI) and 50% population growth in the region.

13 Financial instruments

Exposure to credit, interest rate, foreign currency, equity price and liquidity risks arises in the normal course of the trust's business. The trust's risk management policies and procedures for financial instruments are formally documented and approved by the trustees in the trust's statement of investment policies and objectives ("SIPO")

Credit risk

The trust's SIPO stipulates value ranges that may be held in New Zealand equities, overseas equities, overseas fixed interest, New Zealand cash, hedge funds, global property and collateralised commodity futures. Within each of these investment sub-trusts, there are maximum limits that can be invested within one investment group and with one investment manager. This diversified investment strategy reduces the credit risk exposure of the trust.

The trust makes loans only to entities that are well established and have demonstrated a robust ability to make regular repayments.

The SIPO states minimum credit ratings of investment bonds.

Liquidity risk

Liquidity risk represents the trust's ability to meet its contractual obligations. The trust evaluates its liquidity measurements on an ongoing basis. In general, the trust generates sufficient cash flows from its activities to meet its obligations arising from its financial liabilities.

Market risk

Market risk is the risk that changes in market prices, such as interest rates or equity prices, will affect the trust's profit or valuation of net assets. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return on risk.

The risk is mitigated by the policies and procedures outlined in the trust's SIPO. These include diversification of the investment portfolio and prudent investment strategies.

Foreign currency risk

The trust is exposed to foreign currency risk as a result of investment transactions entered into by fund managers in a currency other than the trust's functional currency, New Zealand dollars (\$), which is the presentation currency of the trust. Fund managers typically hedge investments denominated in a foreign currency where appropriate with foreign exchange contracts.

Interest rate risk

The trust has bank call and deposit accounts, government and local authority securities and other investment held by the trust's fund managers that are exposed to interest rate risk. Interest rate swaps have been entered into to achieve an appropriate mix of fixed and floating rate exposure within the trust's policy.

Other market price risk

The entity is not exposed to substantial other market price risk arising from financial instruments.

Quantitative Disclosure**Credit and interest rate risk**

The carrying amount of financial assets represents the trust's maximum credit exposure.

The trust's maximum exposure to credit risk for investments by geographic regions and investment type and information relating to the interest rate risk is as follows:

	2008	2007
Carrying amount	\$000	\$000
New Zealand cash	8,738	3,292
New Zealand equities	5,280	7,973
Collateralised commodity futures	–	7,406
Global bonds	59,272	56,373
Global equities	45,286	51,306
Global property	6,043	9,132
Hedge fund of funds	6,852	7,235
Total financial assets	131,471	142,717

Management of the interest rate risk is performed by the fund managers by use of interest rate swaps.

The average interest rate is determined inclusive of interest rate swaps that are embedded with the funds.

Liquidity Risk

The following table sets out the contractual cash flows for all financial assets, liabilities and for derivatives that are settled on a gross cash flow basis:

<i>Trust 2008</i>	<i>Balance sheet</i>	<i>Contractual cash flows</i>	<i>6 months or less</i>	<i>6–12 months</i>	<i>1–2 years</i>	<i>2–5 years</i>	<i>More than 5 years</i>
Trade and other payables	320	320	320	–	–	–	–
Total non-derivative liabilities	320	320	320	–	–	–	–
Investments	131,471	–	–	–	–	–	–
Loans	234	234	38	38	65	93	–
Total non-derivative assets							
<i>Trust 2007</i>							
Trade and other payables	281	281	281	–	–	–	–
Total non-derivative liabilities	281	281	281	–	–	–	–
Investments	142,717	–	–	–	–	–	–
Loans	524	524	352	27	55	90	–
Total non-derivative assets							

Global bonds, equities and property are investments denominated in foreign currencies. These are hedged to New Zealand dollars within the fund by way of foreign exchange contracts.

Capital Management

The trust's capital includes trust capital, Income fluctuation reserve and inflation and population growth reserve.

The trust's policy is to maintain a strong capital base so as to maintain investor confidence and to sustain future development of the trust.

The trust is not subject to any externally imposed capital requirements.

The trust's policies in respect of capital management and allocation are reviewed regularly by the board of trustees.

There have been no material changes in the trust's management of capital during the period.

Sensitivity Analysis

Table 1 shows the asset allocation for the trust's portfolio as at 31 March 2008 as well as the long term expected return for each asset class. The return one standard deviation above and below the expected return is also shown.

Table 1: Sensitivity Analysis for the Trusts Portfolio 31 March 2008

<i>Asset Class</i>	<i>Asset Allocation (31 March 2008)</i>	<i>Long Term Expected Return p.a.</i>	<i>–1 Std Deviation Return p.a.</i>	<i>+1 Std Deviation Return p.a.</i>
NZ Equities	5.2%	9.2%	–7.8%	26.2%
Global Equities	33.5%	8.7%	–6.2%	23.6%
Global Bonds	45.1%	6.3%	3.0%	9.6%
NZ Cash	6.4%	5.7%	4.2%	7.2%
Global Property	4.6%	8.1%	–3.9%	20.1%
CCF's	0.0%	7.8%	–10.2%	25.8%
Hedge Funds	5.2%	8.3%	0.3%	16.3%
Total	100.00%	7.4%	1.2%	13.6%

From Table 1, the long term expected return for the trust's portfolio is 7.4% per annum and there is approximately a 68% probability that the return in any one year will be within the range of 1.2% and 13.6%.

As at 31 March 2008, the trust's portfolio had NZ\$131.5m under management. Assuming the long-term return distribution approximates the short-term return distribution, then for the year 31 March 2008 to 31 March 2009 there is approximately a 68% probability that the trust's revenue profit from investment activities will lie in the range of \$1.6m to \$17.9m, with an expected value of \$9.7m.

Table 2 shows the asset allocation for the trust's portfolio as at 31 March 2007 as well as the long term expected return for each asset class. The return one standard deviation above and below the expected return is also shown.

Table 2: Sensitivity Analysis for the Trusts Portfolio 31 March 2007

<i>Asset Class</i>	<i>Asset Allocation (31 March 2008)</i>	<i>Long Term Expected Return p.a.</i>	<i>–1 Std Deviation Return p.a.</i>	<i>+1 Std Deviation Return p.a.</i>
NZ Equities	5.2%	8.9%	–8.1%	25.9%
Global Equities	33.5%	8.4%	–6.5%	23.3%
Global Bonds	39.5%	6.0%	2.7%	9.3%
NZ Cash	2.3%	5.4%	3.9%	6.9%
Global Property	6.4%	7.8%	–4.2%	19.8%
CCF's	5.2%	7.5%	–10.5%	25.5%
Hedge Funds	5.1%	8.0%	0.0%	16.0%
Total	100.00%	7.3%	0.5%	14.1%

From table 2 the long term expected return for the trust's portfolio was 7.3% per annum and there was approximately a 68% probability that the return in any one year would be within the range of 0.5% to 14.1%.

As at 31 March 2007, the trust's Portfolio had NZ\$142.8m under management. Assuming the long-term return distribution approximates the short-term return distribution, then for the year 31 March 2007 to 31 March 2008, there is approximately a 68% probability that the trust's revenue profit from investment activities will lie in the range of \$0.7m to \$20.1m, with an expected value of \$10.4m.

Classification and Fair Values

All financial assets (including investments, loans, trade receivables and cash) are recognised at fair value.

All investments are designated at fair value. Loans and trade receivables are designated as loans and receivables.

Estimation of Fair Value

The methods used in determining the fair values of financial instruments are discussed in note 4.

14. Operating Leases

Leases as lessee

Non-cancellable operating lease rentals are payable as follows:

	2008 \$000	2007 \$000
Less than one year	66	62
Between one and five years	232	277

Lease is for a 6-year term, with 2 rights of renewal for 3 years each.

15. Reconciliation of the Profit for the Period With the Net Cash From Operating Activities

	2008 \$000	2007 \$000
Profit for the period	(7,082)	11,786
Adjustments for:		
Depreciation	19	16
Loss on disposal of property, plant and equipment		1
Capital grants	(4,135)	(3,710)
Accrued income included on investments	8,604	(6,460)
Change in trade and other receivables	–	4
Change in trade and other payables	39	(1,032)
Net cash from operating activities	(2,555)	605

16. Related Parties

There were no related transactions for the year ended 31 March 2008.

17. Subsequent Event

There are no subsequent events at 31 March 2008.

18. Explanation of Transition to NZ IFRS

As stated in note 1(a), these are the trust's first financial statements for the year ended 31 March 2008, the comparative information presented in these financial statements for the year ended 31 March 2007 and in the preparation of an opening NZ IFRS balance sheet at 1 April 2006 (the trust's date of transition).

In preparing its opening NZ IFRS balance sheet, the trust has adjusted amounts reported previously in financial statements prepared in accordance with its old basis of accounting (previously GAAP). An explanation of how the transition from previous GAAP to NZ IFRS has affected the trust's financial position, financial performance and cash flows is set out in the following tables and the notes that accompany the tables.

In addition, the trust has changed its accounting policies in a number of areas. In accordance with NZ IFRS, the changes in accounting policies have been made retrospectively and therefore adjustments have been made to the trust's opening balance sheet.

Reconciliation of Equity

Group	Note	Previous GAAP \$000	Effect of transition to NZ IFRS \$000 1 Apr 06	NZ IFRS \$000	Previous GAAP \$000	Effect of transition to NZ IFRS \$000 31 Mar 07	NZ IFRS \$000
Assets:							
Property, plant and equipment		58		58	55		55
Investments including derivatives		135,527		135,527	142,717		142,717
Loans	(c)	557	(133)	424	291	(73)	218
Total non-current assets		136,142		136,009	143,063		142,990
Loans		430	(103)	327	408	(102)	306
Trade receivables		4		4	–		0
Cash and cash equivalents		678		678	766		766
Total current assets		1,112		1,009	1,174		1,072
Total assets		137,254		137,018	144,237		144,062

Trust funds:

Trust capital	(c)	89,308		89,308	89,308		89,308
Income fluctuation reserve		23,919	(236)	23,683	26,949	(175)	26,774
Inflation and population growth reserve		22,713		22,713	27,698		27,698
Total equity		<u>135,940</u>		<u>135,704</u>	<u>143,955</u>		<u>143,780</u>
Trade and other payables		1,298		1,298	267		267
Employee entitlements		16		16	15		15
Total current liabilities		<u>1,314</u>		<u>1,314</u>	<u>282</u>		<u>282</u>
Total liabilities		<u>1,314</u>		<u>1,314</u>	<u>282</u>		<u>282</u>
Total equity and liabilities		<u>137,254</u>		<u>137,018</u>	<u>144,237</u>		<u>144,062</u>

Reconciliation of Profit

<i>Trust</i>	<i>Note</i>	<i>Previous GAAP \$000</i>	<i>Effect of transition to NZ IFRS \$000</i>	<i>NZ IFRS \$000</i>
Revenue	(c)	13,059	61	13,120
Portfolio management and advisory fees		(643)	–	(643)
Other expenses	(b), (c)	(8,706)	(8,015)	(691)
Grants – profit before income tax	(a)	(3,548)	(3,548)	–
Income tax		–	–	–
Profit/(loss) for the year		<u>162</u>	<u>11,624</u>	<u>11,786</u>

Changes in Accounting Policies*NZ IFRS Adjustments*

- (a) The trust has changed its accounting policy to recognise all donations as distributions from equity. In the previous years' financial statements, certain distributions had been accounted for as an expense. The impact of the change in accounting policy has to increase profit in the year ended 31 March 2007 by \$3,552,000.
- (b) The trust has changed its accounting policy in respect of income fluctuation and inflation and population growth reserves transfers. Transfers are now recognised as movements in equity rather than as an expense in the income statement. The impact of the change in accounting policy is to increase profits for the year by \$8,015,000.
- (c) Under NZ IFRS, loans and receivables should be initially recognised at fair value. Under previous NZ GAAP, loans and receivables were recognised at the face value of the loan. The impact of the adjustment is to reduce the carrying value of the loans by \$236,000 at 1 April 2006 and by \$175,000 at 31 March 2007. The adjustment increases profit for the year ending 31 March 2007 by \$61,000.

19. Contingent Liabilities

There are no contingent liabilities at 31 March 2008.

Auditor's Report*To the Trustees of Bay of Plenty Community Trust Incorporated*

We have audited the financial statements. The financial statements provide information about the past financial performance and financial position of the trust and its financial position as at 31 March 2008. This information is stated in accordance with the accounting policies.

Trustees' Responsibilities

The trustees are responsible for the preparation of financial statements, which give a true and fair view of the financial position of the trust as at 31 March 2008, and of the results of operations and cash flows for the year ended on that date.

Auditors' Responsibilities

It is our responsibility to express to you an independent opinion on the financial statements presented by the trustees.

Basis of Opinion

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

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

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

Other than in our capacity as auditors, we have no relationship with or interests in the trust.

Unqualified Opinion

We have obtained all the information and explanations we have required.

In our opinion, the financial statements:

- comply with generally accepted accounting practice in New Zealand;
- comply with international financial reporting standards; and
- fairly reflect the financial position of the trust as at 31 March 2008 and the results of operations and cash flows for the year ended on that date:

Our audit was completed on 7 July 2008 and our unqualified opinion is expressed as at that date.

INGHAM MORA, Tauranga.

(A full list of all distributions by way of grants for the year ended 31 March 2008 is available from the trust office on request, info@baytrust.org.nz or telephone (07) 578 6546.)

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Eastern & Central Community Trust Incorporated

Community Trusts Act 1999

Eastern & Central Community Trust Incorporated

Income Statement for the Year Ended 31 March 2008

	<i>Note</i>	2008 \$	2007 \$
Income:			
Net gain/(loss) from investments	4	(3,343,364)	8,676,574
Less expenses:			
Administrative expenses	5	351,701	371,348
Personnel expenses	5	588,923	525,644
Total expenses		940,624	896,992
Net surplus/(deficit)		<u>(4,283,988)</u>	<u>7,779,582</u>

Statement of Changes in Equity for the Year Ended 31 March 2008

	<i>Note</i>	2008 \$	2007 \$
Equity at start of period		143,883,298	140,614,057
Net surplus/(deficit)		<u>(4,283,988)</u>	<u>7,779,582</u>
Total recognised revenues and expenses		<u>(4,283,988)</u>	<u>7,779,582</u>
Net community donations	10	<u>(5,808,492)</u>	<u>(4,510,341)</u>
Equity at the end of period	6	<u>133,790,818</u>	<u>143,883,298</u>

Balance Sheet as at 31 March 2008

	<i>Note</i>	2008 \$	2007 \$
Non-current assets:			
Financial assets held for trading	7	128,616,670	137,730,430
Property, plant and equipment	8	<u>43,179</u>	<u>62,184</u>
Total non-current assets		<u>128,659,849</u>	<u>137,792,614</u>
Current assets:			
Accrued income		145,217	133,087
Cash and cash equivalents	9	<u>7,278,079</u>	<u>7,462,596</u>
Total current assets		<u>7,423,296</u>	<u>7,595,683</u>
Total assets		136,083,145	145,388,297
Equity			
Trust capital	6	118,734,668	113,934,668
Donation reserve	6	<u>15,056,150</u>	<u>29,948,630</u>
Total equity		<u>133,790,818</u>	<u>143,883,298</u>
Liabilities:			
Non-current liabilities		—	—

Current liabilities:

Sundry payables		207,010	141,368
Employee entitlements		39,817	18,181
Donations payable	10	2,045,500	1,345,450
Total current liabilities		2,292,327	1,504,999
Total equity and liabilities		133,790,818	143,883,298

These financial statements have been authorised for issue by the trustees on 23 May 2008.

JOHN CULLING

CLAIRE MATTHEWS

Chairperson

Trustee

Statement of Cash Flows for the Year Ended 31 March 2008

	Note	2008 \$	2007 \$
Cash flows from operating activities—			
Cash was provided from:			
Investment income		9,835,603	8,243,881
		9,835,603	8,243,881
Cash was applied to:			
Trustees and employees		(507,262)	(446,192)
Suppliers of other goods and services		(507,523)	(635,126)
Community donations		(5,108,442)	(4,607,041)
Net operating cash flows	11	3,712,376	2,555,522
Cash flows from investing activities—			
Cash was applied to:			
Net investment in managed funds		(3,896,894)	(4,703,604)
Purchase of fixed assets		—	(1,611)
		(3,896,894)	(4,705,215)
Net cash flows from investing activities		(3,896,894)	(4,705,215)
Net increase (decrease) in cash held		(184,518)	(2,149,692)
Add cash at 1 April		7,462,597	9,612,290
Cash and cash equivalents at 31 March	9	7,278,079	7,462,597

Notes to the Financial Statements for the Year Ended 31 March 2008

1. Reporting Entity

Eastern and Central Community Trust Incorporated is a charitable trust incorporated in accordance with the provisions of the Community Trusts Act 1999.

The financial statements, for the year ended 31 March 2008, have been prepared in accordance with the Financial Reporting Act 1993. The Eastern and Central Community Trust Incorporated is primarily involved in the management of the investment of assets and the distribution of donations to the community within a designated lower North Island region of New Zealand.

2. Basis of Preparation

(a) Statement of Compliance

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with New Zealand Equivalents to International Financial Reporting Standards ("NZ IFRS"), and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

The financial statements were approved by the Board of Trustees on 23 May 2008.

(b) Basis of Measurement

The financial statements have been prepared on the historical cost basis except for financial instruments at fair value through the income statement, which are measured at fair value and disclosed further in note 14.

(c) Functional and Presentation Currency

These financial statements are presented in New Zealand dollars ("NZD") (\$), which is the trust's functional currency. All financial information has been rounded to the nearest dollar.

(d) Use of Estimates and Judgements

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of the income and expenses during the period. Actual results could differ from these estimates.

Fair value estimates are made at a specific point in time, based on market conditions and information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgement and therefore, can not be determined with precision. Changes in assumptions could significantly affect the estimates.

3. Significant Accounting Policies

The following are the particular accounting policies, which have a material effect on the measurement of results and financial position. They have been applied consistently to all periods presented in these financial statements.

(a) *Foreign Currency Transactions*

Foreign currency balances are converted to NZD at the year end rate of exchange unless covered by a forward exchange contract. Where such contracts are in place, the contracted rate is adopted. Transactions completed during the year are converted at the rate applying at the date of the transaction. Foreign exchange gain or loss on monetary items is included within the income statement.

(b) *Financial Instruments*

Financial instruments comprise investments in equity and debt securities, cash and cash equivalents, and trade and other payables. Investments in equity and debt securities are initially recognised at fair value. Subsequent to initial recognition, they are measured to fair value through the income statement. Cash and cash equivalents comprise cash balances, call deposits and short term deposits but do not include cash held by fund managers. Cash flow from operations includes withdrawal of income from managed funds. Trade and other payables are stated at cost.

A financial instrument is recognised when the trust becomes a party to the contractual provisions of the instruments. Financial assets are derecognised if the trust's contractual right to the cash flows from the financial assets expire or if the trust transfers the financial assets to another party without retaining control or substantially all risks and rewards of the asset.

(c) *Donations*

Donations are recognised as a liability of the trust when they are approved by trustees and notified to applicants notwithstanding that the applicants may still have to fulfil some conditions.

(d) *Property, Plant and Equipment*

Items of property, plant and equipment are recorded at cost less accumulated depreciation and impairment losses. The trust has one class of asset being office furniture and fittings.

(e) *Depreciation*

Depreciation is recognised in the income statement on a straight line basis on all tangible fixed assets at rates calculated to allocate the assets' cost less estimated residual value, over their estimated useful lives. Depreciation methods, useful lives and residual values are reassessed at the reporting date. The estimated life of assets is between 3 and 10 years.

(f) *Impairment*

The trust's assets are reviewed at each balance date to determine whether there is any objective evidence of impairment. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses directly reduce the carrying amount of assets and are recognised in the income statement.

(g) *Employee Benefits*

Unused annual leave and long service leave entitlements are the only benefits outstanding to employees. These obligations are recognised as a staff remuneration expense.

(h) *GST*

GST inclusive accounting has been adopted, as the trust is not registered for GST.

(i) *Income Tax*

The trust is exempt from income tax by legislation in the Income Tax Act 2004.

(j) *Intangible Assets*

Software, when acquired by the trust, will be measured at cost less accumulated depreciation and impairment losses.

(k) *Leases*

The trust has no leased assets that are required to be classed as finance leases. Operating leases are not recognised on the balance sheet. Operating lease payments are recognised in the income statement on a straight line basis.

4. Net Income From Investments

	2008 \$	2007 \$
Realised income		
Dividend income on held for trading financial assets	5,802,451	6,262,381
Interest income on held for trading financial assets	631,140	618,196
Gain on disposal on held for trading financial assets	3,414,142	1,249,618
	<u>9,847,733</u>	<u>8,130,195</u>
Unrealised income		
Foreign exchange (losses)	(7,570,307)	(11,144,071)
Change in fair value of financial assets held for trading	(5,440,345)	11,862,170
	<u>(13,010,652)</u>	<u>718,099</u>
Total income from investments	(3,162,919)	8,848,294
Less fund managers' fees	180,445	171,720
Total net income from investments	<u>(3,343,364)</u>	<u>8,676,574</u>

5. Expenses

	2008 \$	2007 \$
Administrative expenses:		
Office administration	32,613	34,779
Advertising and promotion	160,041	162,456
Audit fees	9,264	11,250
Depreciation	19,005	21,190
Rent and services	76,074	74,075
Professional expenses	40,422	58,430
Donation expenses	2,807	(1,791)
Other expenses	11,475	10,959
	<u>351,701</u>	<u>371,348</u>
Personnel expenses:		
Trustees' remuneration	152,229	137,818
Trustees' meeting expenses	50,804	44,899
Trustees' liability insurance	5,206	10,960
Staff remuneration	327,397	315,455
Increase/(decrease) in staff leave owing	20,239	(4,578)
Staff training and travel	24,036	19,196
KiwiSaver net contributions	7,613	–
ACC levies	1,399	1,515
	<u>588,923</u>	<u>525,664</u>
Total expenses	940,624	896,992

6. Equity

The net surplus/(deficit) has been allocated as follows:

	2008 \$	2007 \$
Trust capital maintenance	4,800,000	4,800,000
Donation reserve transfer	<u>(9,083,988)</u>	<u>2,979,582</u>
	(4,283,988)	7,779,582

(a) Trust Capital

The initial trust capital was set at \$90 million in 1997. The trust capital has been increased over time as a surrogate for inflation and population growth within the region administered by the trust. The trustees periodically review the capital maintenance transfer and this year the trustees have determined to increase the capital by \$4.8 million. Previous transfers have exceeded inflation and population increases.

Balance at the beginning of the year	113,934,668	109,134,668
Allocation of surplus to capital maintenance	<u>4,800,000</u>	<u>4,800,000</u>
Balance at the end of the year	118,734,668	113,934,668

(b) Donation Reserve

The trustees retain all undistributed income in the donation reserve. The optimum level of the donation reserve is 25% of the capital base so that the annual donation distribution is able to be maintained when investment markets provide negative results.

	2008 \$	2007 \$
Balance at the beginning of the year	29,948,630	31,479,389
Transfer from Income	<u>(9,083,988)</u>	<u>2,979,582</u>
	20,864,642	34,458,971
Less net donations	<u>5,808,492</u>	<u>4,510,341</u>
Balance at the end of the year	15,056,150	29,948,630

(c) Total Equity

Equity balance at the beginning of the year	143,883,298	140,614,057
Allocation to trust capital	4,800,000	4,800,000
Transfer from income	<u>(9,083,988)</u>	<u>2,979,582</u>
	139,599,310	148,393,639
Less net donations	<u>5,808,492</u>	<u>4,510,341</u>
Equity balance at the end of the year	133,790,818	143,883,298

7. Financial Assets Held for Trading

All investments in managed funds are classified as fair value through the income statement.

	2008	2007
	\$	\$
Opening balance	137,730,430	132,308,727
Income/(loss) before fund manager fees	(3,771,608)	8,238,936
Withdrawals to fund donations (net)	<u>(5,342,152)</u>	<u>(2,817,233)</u>
Closing balance	128,616,670	137,730,430
Investments comprise:		
Bonds	55,803,015	55,597,631
Equities	<u>72,813,655</u>	<u>82,132,799</u>
Total managed funds	128,616,670	137,730,430
Held in: New Zealand		
Bonds	55,803,015	55,597,631
Equities	<u>9,479,262</u>	<u>10,440,957</u>
	65,282,277	66,038,588
Off shore		
Equities	<u>63,334,393</u>	<u>71,691,842</u>
	<u>63,334,393</u>	<u>71,691,842</u>
	128,616,670	137,730,430

The fair value of financial assets at fair value through the income statement is determined by reference to the quoted price at the reporting date.

8. Property, Plant and Equipment

	2008	2007
	\$	\$
Cost		
Balance at beginning of year	157,108	155,496
Additions	–	1,612
Disposals	<u>–</u>	<u>–</u>
Balance at end of year	157,108	157,108
Depreciation and impairment losses		
Balance at beginning of year	94,924	73,734
Depreciation for the year	19,005	21,190
Impairment	–	–
Disposals	<u>–</u>	<u>–</u>
Balance at end of year	113,929	94,924
Carrying amounts		
At beginning of year	62,184	81,762
At end of year	43,179	62,184

9. Cash and Cash Equivalents

	2008	2007
	\$	\$
Current accounts	8,796	7,705
Call account	269,268	954,733
Petty cash	15	158
Short term deposits	<u>7,000,000</u>	<u>6,500,000</u>
Total cash	7,278,079	7,462,596

10. Donations

	2008	2007
	\$	\$
Standard donations	1,802,870	1,235,640
Special donations	<u>4,114,300</u>	<u>3,586,050</u>
Total community donations	5,917,170	4,821,690
Less donations written back	<u>108,678</u>	<u>311,349</u>
Net community donations	5,808,492	4,510,341

Total donations payable at year end was \$2,045,500 (\$1,345,450 – 2007). Included in donations payable is \$1,572,000 (\$890,250 – 2007) of donations, which are subject to the applicants fulfilling certain conditions.

11. Reconciliation of Net Surplus With Operating Cash Flows

	2008	2007
	\$	\$
Net surplus/(deficit) for the period	(4,283,988)	7,779,582
Adjust for non-cash items:		
Income on investments	13,010,653	(718,099)
Depreciation	19,005	21,190
Movements in net current assets:		
Accrued income	(12,130)	113,686
Sundry payables	87,278	(33,795)
Community donations paid	(5,108,442)	(4,607,041)
Net operating cash flows	3,712,376	2,555,522

12. Contingent Liabilities and Commitments**Commitments**

The trust has no commitments (Nil – 2007).

Lease Commitments

	2008	2007
	\$	\$
Less than 1 year	47,592	47,592
1–5 years	190,368	190,368
Over 5 years	154,674	202,266
	392,634	440,226

The lease on the present Westerman's premises commenced on 1 July 2004 and expires on 30 June 2016. The rent payable is to be reviewed at the conclusion of the second and fourth years and the rental will be adjusted, if necessary, in accordance with any increase in the consumer price index. In July 2010, the rent is market assessed but is limited to a 20% increase over the rent set in 2008. During the year ended 31 March 2008, \$47,592 was recognised as an expense in the income statement in respect of operating leases (\$46,918 – 2007).

Contingencies

There are no contingent liabilities or contingent assets at balance date (Nil – 2007).

13. Related Part Transactions

Related party transactions were as follows:

- The trust's premises are leased from a company in which Mr K. Atkinson, former trustee, has a financial interest (refer note 12). The rent paid for the period was \$47,592 (\$46,918– 2007). As at balance date, there was no outstanding balance owed on the lease.
- The trust uses the payroll software and database consultancy of IMS Limited, a company in which Mr K. Atkinson, former trustee, has a financial interest. The costs were prearranged on normal market rates for such services and were approved by the full board. \$501 was paid for this service during the year (\$4,030 – 2007). As at balance date, there was no outstanding balance owed.
- Mr K. Atkinson retired from his role as a trustee at the end of May 2007. Mr K. Atkinson had served on the trust for 8 years (two terms).

Trustees update their personal register of interests at each trust meeting. A folder containing each trustee's register of interests is readily available to members of the public.

In addition, a record of all declarations of interests with any donation application is maintained and is also included in the trustees' register of interest folder. Trustees abstain from decisions regarding donations to entities in which they have an interest.

14. Financial Instruments

The trustees regularly review their statement of investment policies and objectives.

(a) Market Risk

Market risk embodies the potential for both loss and gains and includes currency risk, interest risk and price risk.

The trust's investment strategy and the management of the investment risk are detailed in the statement of investment policies and objectives. The trust's investments are diversified across a range of assets including New Zealand and overseas equities, New Zealand bonds, New Zealand and overseas property and cash. Within each asset class, there are defined policies and mandates to ensure diversification, to minimise investment risk and to limit exposure to any one investment. Each asset class has a defined target allocation and is managed within a defined allocation range.

In addition, the trust has a risk management policy which includes a tactical asset allocation policy. This policy is to identify times when the trustees should instigate a process to review the short term investment strategy of the trust.

(b) Currency Risk

The trust has exposure to currency risk through its investments in offshore equities. The investment policy requires full hedging of currency risk for overseas bonds, when held, and 50% hedging of currency risk for overseas equities. There has been no currency hedging on overseas equities as a resolution to this effect was passed by the board in October 2004. This decision has been constantly reviewed. Currency risk is managed by fund managers with a range of tolerance.

Offshore investments are denominated into the following foreign currency groupings:

	2008	2007
	\$	\$
USA/Canada	13,385,523	16,298,653
UK/Europe	21,838,583	25,010,255
Japan/Asia	16,225,079	19,451,622
Australia	<u>11,885,208</u>	<u>10,931,312</u>
	63,334,393	71,691,842

The Australian Listed Property Index Trust is reported in AUD. The remaining offshore equity investments are:

- Managed by State Street Global Advisors (Boston, USA).
- Invested in 24 individual country common trust funds.
- Reported in the fund's base currency of USD.

Exposure to currency risk:

	AUD	USD	AUD	USD
	31 March 2008		31 March 2007	
	\$	\$	\$	\$
Equities	929,633	62,404,760	Nil	71,691,842

The following NZD exchange rates applied during the year:

	Average of Monthly Mid-Rates	
	2007–08	2006–07
AUD	0.8750	0.8589
USD	0.7598	0.6570

Sensitivity Analysis for Currency

A 10% movement of the NZD against the following currencies at 31 March would have increased (decreased) profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant. This analysis is performed on the same basis for 2007.

Effect in NZD:

	Profit or Loss	
	31 March 2008	31 March 2007
	\$	\$
10% fall in NZD/AUD	103,293	Nil
10% rise in NZD/AUD	(84,512)	Nil
10% fall in NZD/USD	6,933,862	7,965,760
10% rise in NZD/USD	(5,673,160)	(6,517,440)

(c) Interest Rate Risk

The trust's investments in fixed rate securities are subject to interest rate risk. The trust's statement of investment policies and objectives requires a fixed rate security to have a minimum of a BBB rating or equivalent grade. The maximum exposure to each fixed security is controlled by the credit rating so that the higher the credit rating, the higher the allowable exposure. The fixed rate securities mandate ensures that a high percentage of the securities are rated A or higher. Short term deposits are invested for periods up to 365 days taking into account current interest rates.

At the reporting date the interest rate profile of the trust's interest bearing financial instruments was:

	Carrying Amount	
	2008	2007
	\$	\$
Fixed Rate Instruments	55,803,015	55,597,631
Variable Rate Instruments	<u>7,278,079</u>	<u>7,462,596</u>
	63,083,094	63,060,227

Sensitivity Analysis for Fixed Rate Instruments

A change of 100 basis points (1%) in interest rates would have increased or decreased profit or loss by the amounts shown. The analysis is performed on the same basis for 2007.

	Cash Flow Sensitivity	
	31 March 2008	31 March 2007
	\$	\$
100 basis points increase	558,030	555,976
100 basis points decrease	(558,030)	(555,976)

Sensitivity Analysis for Variable Rate Instruments

A change of 100 basis points (1%) in interest rates at the reporting date would have increased (decreased) profit or loss by the amounts shown below. The analysis is performed on the same basis for 2007.

*Variable Rate Instruments**Cash Flow Sensitivity*

	<i>31 March 2008</i>	<i>31 March 2007</i>
	\$	\$
100 basis points increase	72,781	74,626
100 basis points decrease	(72,781)	(74,626)

(d) Other Price Risk

Other price risk is the risk that the value of the instrument will fluctuate as a result of changes in market price (other than those arising from interest rate risk or currency risk), whether caused by factors specific to an individual investment, its issuers or all factors affecting all instruments traded in the market. As the majority of the funds financial instruments are carried at fair value with fair value changes recognised in the income statement, all changes in market conditions will directly affect investment income.

Price risk is managed by the Trust by constructing a diversified portfolio of instruments traded on various markets. The statement of investment policies and objectives sets down the guidelines for this diversification.

15. Explanation of Transition to NZ IFRS

These are the trust's first financial statements prepared in accordance with NZ IFRS. The accounting policies set out in the notes to the financial statements have been applied in preparing the statements for the year ended 31 March 2008, the comparative information presented for the year ended 31 March 2007 and in the preparation of an opening NZ IFRS balance sheet at 1 April 2006 (the trust's date of transition).

In preparing the opening NZ IFRS balance sheet and restating the 2007 financial statements, the trust has considered the amounts previously reported in financial statements prepared in accordance with its old basis of accounting (previous GAAP). It was found that there was no dollar value changes required and that the main effect of the transition was in format and disclosure.

As no changes have been required, reconciliation and explanations of the transition to NZ IFRS have not been included with these accounts.

16. Trustees' Attendance and Remuneration

Trustees' remuneration for meeting attendance and an annual honorarium is set by the Minister of Finance. Trustees are also reimbursed for travel costs. Details of the trustees' attendance and remuneration are:

Attendance Record & Fees of Trustees

<i>Trustee</i>	<i>Two Day Trust Meetings</i>		<i>Sub-Committee Meetings</i>		<i>Fees</i> \$
	<i>Attended</i>	<i>Maximum</i>	<i>Attended</i>	<i>Maximum</i>	
Kevin Atkinson	1	1	3	3	2,552
Brian Bourke	1	1	3	3	2,540
Barbara Cameron	6	6	12	13	12,940
John Culling	6	6	20	20	31,856
Beverley Fullerton-Smith	5	5	4	4	9,163
Ron Garrod	5	5	4	4	7,903
Pamela Good	5	6	4	4	9,818
John Gordon	5	6	11	14	10,780
Reremoana Houkamau	1	1	0	0	1,317
Shona Jones	4	5	3	4	8,313
Claire Matthews	5	6	4	5	9,066
Margaret May	6	6	14	15	18,378
Keith Moretta	4	5	4	4	8,173
James Palmer	4	6	2	2	6,520
Mere Pohatu	6	6	12	13	12,910
Total Fees					152,229

17. Employees' Remuneration

During the year, one employee received remuneration in the range of \$120,000–\$130,000.

18. Trustees' Indemnity Liability Insurance

Trustees' indemnity liability insurance of \$5,206 (\$10,960 – 2007) has been paid by the trust as approved by the trustees under the Community Trusts Act 1999. The reduced cost is due to a collective approach from several of the community trusts with a common insurer.

Audit Report*To the Trustees of Eastern & Central Community Trust Incorporated*

We have audited the financial statements. The financial statements provide information about the past financial performance of the Eastern & Central Community Trust Incorporated and its financial position as at 31 March 2008. This information is stated in accordance with the accounting policies set out in Notes 1, 2 and 3.

The Trustees' Responsibilities

The trustees are responsible for the preparation of financial statements that give a true and fair view of the financial position of the trust and the results of its operations and cash flows for the year ended 31 March 2008.

Auditors' Responsibilities

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

Basis of Opinion

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

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

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

Other than in our capacity as auditors, we have no relationship with or interest in the trust.

Unqualified Opinion

We have obtained all the information and explanations we have required.

In our opinion:

- proper accounting records have been kept by the trust as far as appears from our examination of those records; and
- the financial statements:
 - comply with New Zealand generally accepted accounting practice; and
 - give a true and fair view of the financial position of the trust as at 31 March 2008 and the results of its operations and cash flows for the year ended on that date.

Our audit was completed on 23 May 2008 and our unqualified opinion is expressed as at that date.

BDO SPICERS, Hawke's Bay.

*Schedule of Community Payments for the Year Ended 31 March 2008**Donations by Region*

	2008	2007
	\$	\$
Poverty Bay	603,600	664,100
Hawke's Bay	2,377,600	1,676,400
Taranaki	436,300	171,750
Wairarapa	480,550	448,000
Manawatu	1,358,660	1,224,140
Horowhenua	275,260	365,800
Regional	385,200	271,500
Total donations	5,917,170	4,821,690

An itemised list of all donations is available at www.ecct.org.nz or free of charge from the Trust Manager, Eastern & Central Community Trust Incorporated, PO Box 1058, Hastings.

gs5060

Food Standards Australia New Zealand

Food Standards Australia New Zealand Act 1991

Australia New Zealand Food Standards Code – Amendment No. 101 – 2008

Food Standards Australia New Zealand Act 1991

Preamble

The variations set forth in the Schedule below are variations to Standards in the *Australia New Zealand Food Standards Code* published by the National Health and Medical Research Council in the Commonwealth of Australia Gazette, No. P 27, on 27 August 1987, which have been varied from time to time.

Citation

These variations may be collectively known as the *Australia New Zealand Food Standards Code – Amendment No. 101 – 2008*.

Commencement

These variations commence on 14 August 2008.

SCHEDULE

[1] *The Editorial notes in the Standards listed in Column 1 of the Table to this item are varied by omitting the Editorial notes listed in Column 2.*

Table to Item 1

COLUMN 1 STANDARD	COLUMN 2 EDITORIAL NOTE
Standard 1.1.1	The Editorial note following subclause 1(5)
Standard 1.1A.6	The Editorial note following clause 3
Standard 1.2.3	The Editorial note following clause 2 but before the Table to that clause; the Editorial note following clause 4 and before the Table to that clause; the Editorial note following clause 5 and before the Table to that clause
Standard 1.2.4	The Editorial notes following the Tables to clauses 4 and 6; the Editorial note following Schedule 1
Standard 1.2.5	The Editorial note following subclause 4(3)
Standard 1.2.8	The Editorial notes following the definitions of biologically active substance and nutrition claim ; the Editorial notes following clauses 14, 16 and 17; the Editorial notes following subclauses 5(5), 13(6), 15(3), 15(4)
Standard 1.2.9	The Editorial note following subclause 2(2)
Standard 1.2.10	The Editorial note following clause 5
Standard 1.2.11	The Editorial note following subclause 1(1A)
Standard 1.3.1	The Editorial note following the definition of processed food in clause 1; the Editorial notes following clauses 7 and 9; the Editorial note following Schedule 5
Standard 1.3.3	The Editorial note following the Table to clause 3
Standard 1.4.2	The Editorial note following clause 2
Standard 1.5.3	The Editorial note following the Table to clause 4
Standard 2.4.1	The Editorial notes following clauses 1 and 2
Standard 2.5.1	The Editorial note following clause 4
Standard 2.5.2	The Editorial note following clause 3
Standard 2.5.3	The Editorial notes following clauses 2 and 3
Standard 2.5.4	The Editorial note following clause 4
Standard 2.5.5	The Editorial note following clause 3
Standard 2.5.6	The Editorial note following clause 3
Standard 2.5.7	The Editorial note following clause 4
Standard 2.6.2	The Editorial notes following clauses 7, 8 and 9
Standard 2.9.1	The Editorial notes appearing in the definitions in clause 1(2); the Editorial note following clause 7 and before the Table to that clause; the Editorial notes following the Table to clause 22 and the Table to clause 32
Standard 2.9.2	The Editorial notes following the definition of sugars in clause 1; the Editorial note following clauses 5, 10 and 11; the Editorial note following subclause 6(1)
Standard 2.10.1	The Editorial note following clause 2
Standard 3.1.1	The Editorial note following clause 3
Standard 3.2.1	The Editorial note following the definition of food safety auditor in clause 1; the Editorial notes following clauses 2 and 4

[2] *Standard 1.1.1 is varied by –*

[2.1] *omitting from Columns 2, 3 and 4 of the Schedule, the entries in relation to Folate, substituting –*

Folic acid	200 µg	100 µg
L-methyltetrahydrofolate, calcium		

[2.2] *inserting in Column 2 of the Schedule, in the entry for Iron –*

	Ferric sodium edetate (This form of iron is not permitted to be added to breakfast cereals, as purchased under Standard 1.3.2 and to formulated supplementary foods for young children as regulated in Standard 2.9.3.)		
--	--	--	--

[3] *Standard 1.1A.2 is varied by inserting after paragraph (3)(e) –*

- (ea) The reference to folate in the Table to subclause 3(e) excludes folate in the form of L-methyltetrahydrofolate, calcium.

[4] *The Editorial notes in Standard 1.1A.6 are varied by omitting the Editorial note following subclause 1(2), substituting –*

Editorial note:

The effect of subclause 1(2) is that additives permitted in formulated meal replacements are permitted in special purpose foods. Subclause 1(2) exempts special purpose foods from the requirements for minimum levels for protein, kJ; and the minimum and maximum levels for vitamins and minerals. The definition of formulated meal replacements is not intended to be taken literally in relation to special purpose foods. i.e. special purpose foods are not necessarily intended as a meal replacement.

[5] *The Editorial notes in Standard 1.2.3 are varied by –*

[5.1] *omitting the second and third paragraphs of the Editorial note following the Table to clause 2.*

[5.2] *omitting the Editorial note following the Table to clause 4, substituting –*

Editorial note:

1. As an example, clause 4 can be complied with by listing those substances in the Table in the ingredient list.
2. See Standard 1.2.4 – Labelling of Ingredients for the requirements for the labelling of ingredients, including sulphites.
3. As an example, manufacturers may chose to indicate that a food contains one substance or another (e.g. brazil nuts or cashew nuts) in cases where substitutions occur regularly.

[6] *The Editorial notes in Standard 1.2.4 are varied by –*

[6.1] *omitting the Editorial note following clause 1, substituting –*

Editorial note:

See Standard 1.2.3 – Mandatory Warning and Advisory Statements and Declarations for the requirements to always declare the presence of certain substances.

[6.2] *omitting the Editorial note following clause 4 and before the Table to that clause, substituting –*

Editorial note:

The term ‘common name’ does not have a technical meaning for the purposes of paragraph 4(a), and should be given its ordinary meaning.

[6.3] *omitting the Editorial note following clause 8, substituting –*

Editorial note:

For the purposes of subclause 8(3), enzymes need only be declared by the class name ‘enzyme’ and not by specifically declaring the name of the enzyme.

An example for subclause 8(8) is where a manufacturer chooses to use preservative X for 6 months of the year and preservative Y for the rest of the year, one label may indicate that either preservative was used in the preparation, manufacture or handling of the food e.g. preservative (X or Y) where X and Y may be expressed as either the additive’s specific name or code number, if any.

[7] *The Editorial notes in Standard 1.2.5 are varied by inserting, following the definition of baked-for date in clause 1 –*

Editorial note:

For example, bread that is baked after midday on one day may have a ‘baked-for’ date for the following day.

[8] *The Editorial notes in Standard 1.2.6 is varied by omitting from the Editorial note following clause 3 –*

packet

substituting –

package

[9] *The Editorial notes in Standard 1.2.8 are varied by –*

[9.1] *omitting the first paragraph of the Editorial note following the Table to subclause 2(2)*

[9.2] *omitting from the Editorial note following subclause 7(2) the Example Nutrition Information Panel, substituting –*

NUTRITION INFORMATION			
Servings per package: (insert number of servings)			
Serving size: g (or mL or other units as appropriate)			
	Quantity per Serving	% Daily Intake* (per Serving)	Quantity per 100 g (or 100 mL)
Energy	kJ (Cal)	%	kJ (Cal)
Protein	g	%	g
Fat, total	g	%	g
– saturated	g	%	g
Carbohydrate	g	%	g
– sugars	g	%	g
Sodium	mg (mmol)	%	mg (mmol)
(insert any other nutrient or biologically active substance to be declared)	g, mg, µg (or other units as appropriate)	%	g, mg, µg (or other units as appropriate)
* Percentage Daily Intakes are based on an average adult diet of 8700 kJ. Your daily intakes may be higher or lower depending on your energy needs.			

[9.3] *omitting the Editorial note following subclause 18(2), substituting –*

Editorial note:

For example, the dietary fibre content of a cereal bar with added inulin is calculated by adding the result of the analysis for total dietary fibre, using one of the two possible methods of analysis, to the result of the analysis for inulin, and subtracting from the total that part of the inulin content that was included in the result of the analysis for total dietary fibre.

See Standard 1.3.4 – Identity and Purity for the identity and purity requirements for added resistant maltodextrins.

[10] *The Editorial notes in **Standard 1.2.10** are varied by omitting the Editorial note following subclause 2(4), substituting –*

Editorial note:

Cured and/or dried meat flesh in whole cuts or pieces is defined in Standard 2.2.1.

An example of a characterising component is milk fat in ice cream.

[11] *The Editorial notes in **Standard 1.3.1** are varied by –*

[11.1] *omitting the Editorial note following the definition of technological function in clause 1, substituting –*

Editorial note:

The technological functions of food additives are listed in Schedule 5 of Standard 1.3.1. See Standard 1.2.4 – Labelling of Ingredients for the requirements for the declaration of ingredients, including for food additive class names.

[11.2] *omitting the Editorial note following clause 3, substituting –*

Editorial note:

As a guide, the Codex Alimentarius Commission Procedural Manual sets out the following relevant criteria for use in assessing compliance with Good Manufacturing Practice:

- (a) the quantity of additive added to food shall be limited to the lowest possible level necessary to accomplish its desired effect;
- (b) the quantity of the additive that becomes a component of food as a result of its use in the manufacture, processing or packaging of a food and which is not intended to accomplish any physical, or other technical effect in the finished food itself, is reduced to the extent reasonably possible; and
- (c) the additive is prepared and handled in the same way as a food ingredient.

The manner in which a food is intended to be presented (e.g. by the use of such quality descriptors as natural, pure, traditional etc) may affect the type and level of food additives that could be used in accordance with GMP. Similarly, the type and level of food additives used may affect the way in which a food may be presented.

[11.3] *omitting the Editorial Note following clause 4, substituting –*

Editorial note:

Limits for specific intense sweeteners in specific foods are included in Schedule 1. Some intense sweeteners are included in Schedule 2 and these sweeteners may be added to a food in accordance with Schedule 1 (i.e. where Schedule 2 additives may be present in a food).

The amount of an intense sweetener needed in a food would depend on the amount required:

1. as a flavour enhancer in the food; or
2. to wholly or partially replace the sweetness of sugars that would or could be present in the food.

Polyols, isomalt and polydextrose are examples of ingredients that are used as humectants or texturisers or as foods in their own right.

[11.4] *omitting the Editorial note following clause 11, substituting –*

Editorial note:

The Flavour and Fragrance Association of Australia and New Zealand (FFAANZ) has prepared a consolidated list of artificial flavouring substances in three publications. This list is available from FFAANZ.

[12] *Standard 1.3.2 is varied by omitting from Column 3 of the Table to clause 3, under the heading Breakfast cereals, as purchased, the entry for Iron, substituting –*

		Iron – except ferric sodium edetate		
--	--	---	--	--

[13] *The Editorial notes in Standard 1.3.3 are varied by –*

[13.1] *omitting the Editorial note following the Table to clause 12, substituting –*

Editorial note:

FSANZ will review the extent of the use of Iodine as a processing aid three years from the date of the inclusion of Iodine as a processing aid in the Table to clause 12.

[13.2] *omitting the letter E from the heading of the Editorial note following clause 14.*

[14] *Standard 1.3.4 is varied by omitting paragraph 2(a), substituting –*

- (a) Combined Compendium of Food Additive Specifications, FAO JECFA Monograph 1 (2005) as superseded by specifications published in FAO JECFA Monographs 3 (2006) and FAO JECFA Monographs 4 (2007), Food and Agriculture Organisation of the United Nations, Rome; or

[15] *Standard 1.4.2 is varied by –*

[15.1] *The Editorial notes in Standard 1.4.2 are varied by omitting the following heading in the Editorial notes after subclauses 4(3) and 4(4) –*

Sample calculation

substituting –

Editorial note:

[15.2] *omitting from Schedule 1 all entries for the following chemical –*

Dichlorprop

[15.3] *omitting from Schedule 1 the chemical residue definition for the chemical appearing in Column 1 of the Table to this sub-item, substituting the chemical residue definition appearing in Column 2 –*

COLUMN 1	COLUMN 2
ACIBENZOLAR-S-METHYL	ACIBENZOLAR-S-METHYL AND ALL METABOLITES CONTAINING THE BENZO[1,2,3]THIADIAZOLE-7-CARBOXYL MOIETY HYDROLYSED TO BENZO[1,2,3]THIADIAZOLE-7-CARBOXYLIC ACID, EXPRESSED AS ACIBENZOLAR-S-METHYL
BOSCALID	COMMODITIES OF PLANT ORIGIN: BOSCALID COMMODITIES OF ANIMAL ORIGIN: SUM OF BOSCALID, 2-CHLORO-N-(4'-CHLORO-5-HYDROXYBIPHENYL-2-YL) NICOTINAMIDE AND THE GLUCURONIDE CONJUGATE OF 2-CHLORO-N-(4'-CHLORO-5-HYDROXYBIPHENYL-2-YL) NICOTINAMIDE, EXPRESSED AS BOSCALID EQUIVALENTS
DIMETRIDAZOLE	SUM OF DIMETRIDAZOLE AND ITS HYDROXY METABOLITE (2-HYDROXYMETHYL-1-METHYL-5-NITROIMIDAZOLE), EXPRESSED AS DIMETRIDAZOLE
EMAMECTIN	EMAMECTIN B1A, PLUS ITS 8,9-Z ISOMER AND EMAMECTIN B1B, PLUS ITS 8,9-Z ISOMER

FIPRONIL	SUM OF FIPRONIL, THE SULPHENYL METABOLITE (5-AMINO-1-[2,6-DICHLORO-4-(TRIFLUOROMETHYL)PHENYL]-4-[(TRIFLUOROMETHYL)SULPHENYL]-1 <i>H</i> -PYRAZOLE-3-CARBONITRILE), THE SULPHONYL METABOLITE (5-AMINO-1-[2,6-DICHLORO-4-(TRIFLUOROMETHYL)PHENYL]-4-[(TRIFLUOROMETHYL)SULPHONYL]-1 <i>H</i> -PYRAZOLE-3-CARBONITRILE), AND THE TRIFLUOROMETHYL METABOLITE (5-AMINO-4-TRIFLUOROMETHYL-1-[2,6-DICHLORO-4-(TRIFLUOROMETHYL)PHENYL]-1 <i>H</i> -PYRAZOLE-3-CARBONITRILE)
INDOXACARB	SUM OF INDOXACARB AND ITS <i>R</i> -ISOMER

[15.4] *inserting in* Schedule 1–

COUMAPHOS SUM OF COUMAPHOS AND ITS OXYGEN ANALOGUE, EXPRESSED AS COUMAPHOS	
CATTLE FAT	T0.2
CATTLE KIDNEY	T0.2
CATTLE LIVER	T0.2
CATTLE MUSCLE	T0.2
DICHLORPROP-P SUM OF DICHLORPROP ACID, ITS ESTERS AND CONJUGATES, HYDROLYSED TO DICHLORPROP ACID, AND EXPRESSED AS DICHLORPROP ACID	
CITRUS FRUITS	0.2
EDIBLE OFFAL (MAMMALIAN)	*0.05
EGGS	*0.02
MEAT (MAMMALIAN)	*0.02
MILKS	*0.01
POULTRY, EDIBLE OFFAL OF	*0.05
POULTRY MEAT	*0.02
MILBEMECTIN SUM OF MILBEMYCIN MA ₃ AND MILBEMYCIN MA ₄ AND THEIR PHOTOISOMERS, MILBEMYCIN (Z) 8,9-MA ₃ AND (Z) 8,9 <i>Z</i> -MA ₄	
STRAWBERRY	0.2
PROTHIOCONAZOLE <i>COMMODITIES OF PLANT ORIGIN:</i> SUM OF PROTHIOCONAZOLE AND PROTHIOCONAZOLE DESTHIO (2-(1-CHLOROCYCLOPROPYL)-1-(2-CHLOROPHENYL)-3-(1 <i>H</i> -1,2,4-TRIAZOL-1-YL)-PROPAN-2-OL), EXPRESSED AS PROTHIOCONAZOLE <i>COMMODITIES OF ANIMAL ORIGIN:</i> SUM OF PROTHIOCONAZOLE, PROTHIOCONAZOLE DESTHIO (2-(1-CHLOROCYCLOPROPYL)-1-(2-CHLOROPHENYL)-3-(1 <i>H</i> -1,2,4-TRIAZOL-1-YL)-PROPAN-2-OL), PROTHIOCONAZOLE-3-HYDROXY-DESTHIO (2-(1-CHLOROCYCLOPROPYL)-1-(2-CHLORO-3-HYDROXYPHENYL)-3-(1 <i>H</i> -1,2,4-TRIAZOL-1-YL)-PROPAN-2-OL) AND PROTHIOCONAZOLE-4-HYDROXY-DESTHIO (2-(1-CHLOROCYCLOPROPYL)-1-(2-CHLORO-4-HYDROXYPHENYL)-3-(1 <i>H</i> -1,2,4-TRIAZOL-1-YL)-PROPAN-2-OL), EXPRESSED AS PROTHIOCONAZOLE	
BARLEY	T*0.05

EDIBLE OFFAL (MAMMALIAN)	T*0.05
EGGS	T*0.01
MEAT (MAMMALIAN) (IN THE FAT)	T*0.01
MILKS	T*0.01
POULTRY, EDIBLE OFFAL OF	T*0.05
POULTRY MEAT (IN THE FAT)	T*0.05
WHEAT	T*0.05
PYRAFLUFEN-ETHYL SUM OF PYRAFLUFEN-ETHYL AND ITS ACID METABOLITE (2-CHLORO-5-(4-CHLORO-5-DIFLUOROMETHOXY-1-METHYLPYRAZOL-3-YL)-4-FLUOROPHENOXYACETIC ACID)	
CEREAL GRAINS	*0.02
COTTON SEED	*0.05
EDIBLE OFFAL (MAMMALIAN)	*0.02
EGGS	*0.02
MEAT (MAMMALIAN)	*0.02
MILKS	*0.02
POULTRY, EDIBLE OFFAL OF	*0.02
POULTRY MEAT	*0.02
PYRASULFOTOLE SUM OF PYRASULFOTOLE AND (5-HYDROXY-3-METHYL-1 <i>H</i> -PYRAZOL-4-YL)[2-MESYL-4-(TRIFLUOROMETHYL)PHENYL]METHANONE, EXPRESSED AS PYRASULFOTOLE	
CEREAL BRAN, UNPROCESSED	T0.03
CEREAL GRAINS	T*0.02
EDIBLE OFFAL (MAMMALIAN)	T0.5
EGGS	T*0.01
MEAT (MAMMALIAN)	T*0.01
MILKS	T*0.01
POULTRY, EDIBLE OFFAL OF	T*0.01
POULTRY MEAT	T*0.01
TULATHROMYCIN SUM OF TULATHROMYCIN AND ITS METABOLITES THAT ARE CONVERTED BY ACID HYDROLYSIS TO (2 <i>R</i> ,3 <i>S</i> ,4 <i>R</i> ,5 <i>R</i> ,10 <i>R</i> ,11 <i>R</i> ,12 <i>S</i> ,13 <i>S</i> ,14 <i>R</i>)-2-ETHYL-3,4,10,13-TETRAHYDROXY-3,5,8,10,12,14-HEXAMETHYL-11-[[3,4,6-TRIDEOXY-3-(DIMETHYLAMINO)-8-D-XYLOHEXOPYRANOSYL]OXY]-1- <i>OXA</i> -6-AZACYCLOPENTADECAN-15-ONE, EXPRESSED AS TULATHROMYCIN EQUIVALENTS	
CATTLE FAT	0.1

CATTLE KIDNEY	1
CATTLE LIVER	3
CATTLE MUSCLE	0.1
PIG KIDNEY	3

PIG LIVER	2
PIG MUSCLE	0.5
PIG SKIN/FAT	0.3

[15.5] omitting from Schedule 1 the foods and associated MRLs for each of the following chemicals –

AZOXYSTROBIN AZOXYSTROBIN	
MIZUNA	T10
BOSCALID COMMODITIES OF PLANT ORIGIN: BOSCALID COMMODITIES OF ANIMAL ORIGIN: SUM OF BOSCALID, 2-CHLORO-N-(4'-CHLORO-5- HYDROXYBIPHENYL-2-YL) NICOTINAMIDE AND GLUCURONIDE CONJUGATE OF 2-CHLORO-N-(4'- CHLORO-5-HYDROXYBIPHENYL-2-YL) NICOTINAMIDE, EXPRESSED AS BOSCALID EQUIVALENTS	
STRAWBERRY	T5
CARBOFURAN SUM OF CARBOFURAN AND 3- HYDROXYCARBOFURAN, EXPRESSED AS CARBOFURAN	
BANANA	*0.1
MAIZE	*0.05
SORGHUM	*0.05
SWEET CORN (KERNELS)	*0.05
CHLORPYRIFOS CHLORPYRIFOS	
VEGETABLES [EXCEPT AS OTHERWISE LISTED UNDER THIS CHEMICAL]	T*0.01
DIURON SUM OF DIURON AND 3,4- DICHLOROANILINE, EXPRESSED AS DIURON	
CATTLE, EDIBLE OFFAL OF	3
CATTLE MEAT	0.1

CATTLE MILK	0.1
FIELD PEA (DRY)	*0.05
PINEAPPLE	0.5
INDOXACARB INDOXACARB	
ADZUKI BEAN (DRY)	T0.2
CHICK-PEA	0.2
EDIBLE OFFAL (MAMMALIAN)	*0.01
MUNG BEAN (DRY)	0.2
SOYA BEAN (DRY)	0.2
SOYA BEAN OIL, REFINED	0.2
METHOMYL SUM OF METHOMYL AND METHYL HYDROXYTHIOACETIMIDATE ('METHOMYL OXIME'), EXPRESSED AS METHOMYL SEE ALSO THIODICARB	
LEAFY VEGETABLES [EXCEPT CHARD]	1
PROPICONAZOLE PROPICONAZOLE	
TREE NUTS	T0.2
PYRACLOFOS PYRACLOFOS	
SHEEP MEAT	T*0.1
PYRIPROXYFEN PYRIPROXYFEN	
COTTON SEED OIL, EDIBLE	T*0.02

[15.6] inserting in alphabetical order in Schedule 1, the foods and associated MRLs for each of the following chemicals –

ABAMECTIN SUM OF AVERMECTIN B1A, AVERMECTIN B1B AND (Z)-8,9 AVERMECTIN B1A, AND (Z)-8,9 AVERMECTIN B1B	
GOAT FAT	0.1
GOAT KIDNEY	0.01
GOAT LIVER	0.05
GOAT MILK	0.005
GOAT MUSCLE	0.01
PASSIONFRUIT	T0.1
ACIBENZOLAR-S-METHYL SUM OF ACIBENZOLAR-S-METHYL AND BENZO[1,2,3]THIADIAZOLE-7-CARBOXYLIC ACID METABOLITE, EXPRESSED AS ACIBENZOLAR-S-METHYL	
EDIBLE OFFAL (MAMMALIAN)	*0.02

EGGS	*0.02
MEAT (MAMMALIAN)	*0.02
MILKS	*0.005
POULTRY, EDIBLE OFFAL OF	*0.02
POULTRY MEAT	*0.02
AZOXYSTROBIN AZOXYSTROBIN	
BRASSICA LEAFY VEGETABLES	T10
BIFENTHRIN BIFENTHRIN	
POPPY SEED	*0.02

CARBOFURAN SUM OF CARBOFURAN AND 3-HYDROXYCARBOFURAN, EXPRESSED AS CARBOFURAN	
BARLEY	0.2
CHLORPYRIFOS CHLORPYRIFOS	
TARO	0.05
VEGETABLES [EXCEPT ASPARAGUS; BRASSICA VEGETABLES; CASSAVA; CELERY; LEEK; PEPPERS, SWEET; POTATO; SWEDE; SWEET POTATO; TARO AND TOMATO]	T*0.01
CLOQUINTOCET-MEXYL SUM OF CLOQUINTOCET MEXYL AND 5-CHLORO-8-QUINOLINOXYACETIC ACID, EXPRESSED AS CLOQUINTOCET MEXYL	
RYE	*0.1
TRITICALE	*0.1
CLOTHIANIDIN <i>COMMODITIES OF PLANT ORIGIN:</i> CLOTHIANIDIN <i>COMMODITIES OF ANIMAL ORIGIN:</i> SUM OF CLOTHIANIDIN, 2-CHLOROTHIAZOL-5-YLMETHYLGUANIDINE, 2-CHLOROTHIAZOL-5-YLMETHYLUREA, AND THE PYRUVATE DERIVATIVE OF N-(2-CHLOROTHIAZOL-5-YLMETHYL)-N'-METHYLGUANIDINE EXPRESSED AS CLOTHIANIDIN	
APPLE	T0.5
BANANA	T0.02
NECTARINE	T2
PEACH	T2
PEAR	T0.5
CYFLUTHRIN CYFLUTHRIN, SUM OF ISOMERS	
PECAN	T0.05
DIAZINON DIAZINON	
CORIANDER (LEAVES, STEM, ROOTS)	*0.05
CORIANDER, SEED	*0.05
DIFENOCONAZOLE DIFENOCONAZOLE	
CELERY	T2
PAPAYA (PAWPAW)	T0.7
DIMETHOMORPH SUM OF E AND Z ISOMERS OF DIMETHOMORPH	
PEAS	1

DIMETRIDAZOLE SUM OF DIMETRIDAZOLE AND ITS HYDROXY METABOLITE (2-HYDROXYMETHYL-1-METHYL-5-NITROIMIDAZOLE), EXPRESSED AS DIMETRIDAZOLE	
EGGS	T*0.0001
DIURON SUM OF DIURON AND 3,4- DICHLOROANILINE, EXPRESSED AS DIURON	
EDIBLE OFFAL (MAMMALIAN)	3
MEAT (MAMMALIAN)	0.1
MILKS	0.1
PULSES	*0.05
EMAMECTIN EMAMECTIN B1A, PLUS ITS 8,9-Z ISOMER AND EMAMECTIN B1B, PLUS ITS 8,9-Z ISOMER	
SWEET CORN (CORN-ON-THE-COB)	*0.002
FENITROTHION FENITROTHION	
OILSEEDS	T0.1
PULSES [EXCEPT SOYA BEAN (DRY)]	T0.1
FIPRONIL SUM OF FIPRONIL, THE SULPHENYL METABOLITE (5-AMINO-1-[2,6-DICHLORO-4-(TRIFLUOROMETHYL)PHENYL]-4-[(TRIFLUOROMETHYL) SULPHENYL]-1H-PYRAZOLE-3-CARBONITRILE), THE SULPHONYL METABOLITE (5-AMINO-1-[2,6-DICHLORO-4-(TRIFLUOROMETHYL)PHENYL]-4-[(TRIFLUOROMETHYL)SULPHONYL]-1H-PYRAZOLE-3-CARBONITRILE), AND THE TRIFLUOROMETHYL METABOLITE (5-AMINO-4-TRIFLUOROMETHYL-1-[2,6-DICHLORO-4-(TRIFLUOROMETHYL)PHENYL]-1H-PYRAZOLE-3-CARBONITRILE)	
GRAPES [EXCEPT WINE GRAPES]	T*0.01
FLORASULAM FLORASULAM	
EDIBLE OFFAL (MAMMALIAN)	*0.01
EGGS	*0.01
MEAT (MAMMALIAN)	*0.01
MILKS	*0.01
POULTRY, EDIBLE OFFAL OF	*0.01
POULTRY MEAT	*0.01
FLUQUINCONAZOLE FLUQUINCONAZOLE	
BARLEY	*0.02

IMIDACLOPRID SUM OF IMIDACLOPRID AND METABOLITES CONTAINING THE 6- CHLOROPYRIDINYLMETHYLENE MOIETY, EXPRESSED AS IMIDACLOPRID	
BURDOCK, GREATER	T0.05
GINGER, JAPANESE	T5
GINGER, ROOT	T0.05
RADISH, JAPANESE	T0.05
RHUBARB	T1
TARO	T0.05
YAM BEAN	T0.05
YAMS	T0.05
INDOXACARB INDOXACARB	
EDIBLE OFFAL (MAMMALIAN) [EXCEPT KIDNEY]	*0.01
KIDNEY (MAMMALIAN)	0.2
MILK FATS	1
PULSES	0.2
RAPE SEED	T*0.05
IPRODIONE IPRODIONE	
BRASSICA LEAFY VEGETABLES	15
CARROT	T0.5
METHABENZTHIAZURON METHABENZTHIAZURON	
SHALLOT	T0.2
SPRING ONION	T0.2
METHOMYL SUM OF METHOMYL AND METHYL HYDROXYTHIOACETIMIDATE ('METHOMYL OXIME'), EXPRESSED AS METHOMYL <i>SEE ALSO</i> THIODICARB	
LEAFY VEGETABLES [EXCEPT CHARD; LETTUCE, HEAD AND LETTUCE, LEAF]	1
LETTUCE, HEAD	T2
LETTUCE, LEAF	T2
NITROXYNIL NITROXYNIL	
CATTLE MILK	T0.5
ORYZALIN ORYZALIN	
GINGER, ROOT	T*0.05
OXYTETRACYCLINE INHIBITORY SUBSTANCE, IDENTIFIED AS OXYTETRACYCLINE	
PRAWNS	0.2

PHOSPHOROUS ACID PHOSPHOROUS ACID	
RHUBARB	T100
PROMETRYN PROMETRYN	
ADZUKI BEAN (DRY)	T*0.1
PROPICONAZOLE PROPICONAZOLE	
ALMONDS	0.2
TREE NUTS [EXCEPT ALMONDS]	T0.2
PYRACLOFOS PYRACLOFOS	
SHEEP MUSCLE	*0.01
PYRIMETHANIL PYRIMETHANIL	
PEPPERS, SWEET	T5
PYRIPROXYFEN PYRIPROXYFEN	
CITRUS FRUITS	0.3
COFFEE BEANS	0.1
EGGS	0.05
MANGO	*0.01
OLIVE OIL, CRUDE	3
OLIVES	1
PASSIONFRUIT	0.1
POULTRY, EDIBLE OFFAL OF	0.1
POULTRY MEAT (IN THE FAT)	0.1
SIMAZINE SIMAZINE	
GINGER, ROOT	T*0.05
TEBUCONAZOLE TEBUCONAZOLE	
CARROT	T0.5
TEBUFENPYRAD TEBUFENPYRAD	
CUCUMBER	*0.02
THIAMETHOXAM <i>COMMODITIES OF PLANT ORIGIN:</i> THIAMETHOXAM <i>COMMODITIES OF ANIMAL ORIGIN:</i> SUM OF THIAMETHOXAM AND N-(2-CHLORO-THIAZOL-5- YLMETHYL)-N'-METHYL-N'-NITRO-GUANIDINE, EXPRESSED AS THIAMETHOXAM	
TOMATO	*0.02

TRIFLOXYSTROBIN SUM OF TRIFLOXYSTROBIN AND ITS ACID METABOLITE ((E,E)-METHOXYIMINO-[2-[1-(3- TRIFLUOROMETHYLPHENYL)- ETHYLIDENEAMINOXYMETHYL]PHENYL] ACETIC ACID), EXPRESSED AS RIFLOXYSTROBIN EQUIVALENTS	
PEPPERS, SWEET	T0.5

TRINEXAPAC-ETHYL 4-(CYCLOPROPYL- α -HYDROXY-METHYLENE)- 3,5-DIOXO-CYCLOHEXANECARBOXYLIC ACID	
EDIBLE OFFAL (MAMMALIAN)	0.05
MEAT (MAMMALIAN)	*0.02
MILKS	*0.005

[15.7] omitting from Schedule 1, under the entries for the following chemicals, the maximum residue limit for the food, substituting –

ACIBENZOLAR-S-METHYL SUM OF ACIBENZOLAR-S-METHYL AND BENZO[1,2,3]THIADIAZOLE-7-CARBOXYLIC ACID METABOLITE, EXPRESSED AS ACIBENZOLAR-S-METHYL	
COTTON SEED	*0.02
BIFENTHRIN BIFENTHRIN	
FRUITING VEGETABLES, CUCURBITS	0.1
CARBOFURAN SUM OF CARBOFURAN AND 3- HYDROXYCARBOFURAN, EXPRESSED AS CARBOFURAN	
COTTON SEED	0.1
SUNFLOWER SEED	0.1
DIAZINON DIAZINON	
PARSLEY	*0.05
DIMETRIDAZOLE SUM OF DIMETRIDAZOLE AND ITS HYDROXY METABOLITE (2-HYDROXYMETHYL-1-METHYL- -NITROIMIDAZOLE), EXPRESSED AS DIMETRIDAZOLE	
PIG, EDIBLE OFFAL OF	T*0.0001
PIG MEAT	T*0.0001
POULTRY, EDIBLE OFFAL OF	T*0.0001
POULTRY MEAT	T*0.0001
FLORASULAM FLORASULAM	
CEREAL GRAINS	*0.01
INDOXACARB INDOXACARB	
MEAT (MAMMALIAN) (IN THE FAT)	1
MILKS	0.1
METHABENZTHIAZURON METHABENZTHIAZURON	
LEEK	T*0.05

PERMETHRIN PERMETHRIN, SUM OF ISOMERS	
RHUBARB	1
PYRACLOFOS PYRACLOFOS	
SHEEP FAT	0.5
SHEEP KIDNEY	*0.01
SHEEP LIVER	*0.01
PYRIMETHANIL PYRIMETHANIL	
BANANA	2
TOMATO	T5
PYRIPROXYFEN PYRIPROXYFEN	
COTTON SEED	*0.01
COTTON SEED OIL, CRUDE	*0.02
EDIBLE OFFAL (MAMMALIAN)	*0.02
FRUITING VEGETABLES, CUCURBITS	0.2
FRUITING VEGETABLES, OTHER THAN CUCURBITS	1
MEAT (MAMMALIAN) (IN THE FAT)	*0.02
MILKS	*0.02
TEBUCONAZOLE TEBUCONAZOLE	
LETTUCE, HEAD	0.1
LETTUCE, LEAF	0.1
THIAMETHOXAM COMMODITIES OF PLANT ORIGIN: THIAMETHOXAM COMMODITIES OF ANIMAL ORIGIN: SUM OF THIAMETHOXAM AND N-(2-CHLORO-THIAZOL-5- YLMETHYL)-N'-METHYL-N'-NITRO-GUANIDINE, EXPRESSED AS THIAMETHOXAM	
CITRUS FRUITS	1
TRINEXAPAC-ETHYL 4-(CYCLOPROPYL- α -HYDROXY-METHYLENE)- 3,5-DIOXO-CYCLOHEXANECARBOXYLIC ACID	
SUGAR CANE	0.1

[16] *The Editorial notes in **Standard 1.5.1** are varied by omitting the Editorial note following the Table to clause 2, substituting –*

Editorial note:

See Standard 1.3.4 – Identity and Purity for identity and purity requirements for novel foods

[17] *The Editorial notes in **Standard 1.5.2** are varied by –*

[17.1] *omitting the boxed text following clause 5, substituting –*

Editorial note:

An example for single ingredient genetically modified foods:

Soy Flour
Genetically Modified

Soy Flour
From genetically modified soya beans

An example for genetically modified food ingredients:

Ingredients: Soy Protein Isolate (genetically modified); Maltodextrin; Vegetable Oil; Food Acid (332); Emulsifier (471); Vegetable Gum (407); Water Added.

[17.2] *omitting the Editorial Note following clause 7, substituting –*

Editorial note:

See also the *User Guide – Labelling Genetically Modified Food*.

[18] *The Editorial notes in **Standard 1.6.2** are varied by –*

[18.1] *omitting the Editorial note for New Zealand following clause 1, substituting –*

Editorial note for New Zealand:

For New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the *New Zealand Food (Milk and Milk Product Processing) Standard 2007*.

[18.2] *omitting the third paragraph of the Editorial note following clause 2, substituting –*

New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the *New Zealand Food (Milk and Milk Product Processing) Standard 2007*.

[18.3] *omitting the Editorial note for New Zealand following clause 3, substituting –*

Editorial note for New Zealand:

For New Zealand purposes, processing requirements for egg products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*.

[18.4] *omitting the Editorial note for New Zealand following clause 4, substituting –*

Editorial note for New Zealand:

For New Zealand purposes, processing requirements for poultry are regulated under the *Animal Products Act 1999* and the *Food Act 1981*.

[18.5] *omitting the Editorial note for New Zealand following clause 8, substituting –*

Editorial note for New Zealand:

For New Zealand purposes, processing requirements for fermented comminuted processed meats are regulated under the *Animal Products Act 1999* and the *Food Act 1981*.

[19] *The Editorial notes in **Standard 2.1.1** are varied by –*

[19.1] *omitting the Editorial Note following clause 3, substituting –*

Editorial note:

As an example, products are traditionally described by names such as ‘shortbread’, ‘soda bread’, ‘pita bread’ and ‘crispbread’.

See Standard 1.2.3 – Mandatory Warning and Advisory Statements and Declarations for requirements for declaring the presence of certain specified substances that must always be declared in the label of the food.

[19.2] *by omitting the Editorial note following clause 5, substituting –*

Editorial note for New Zealand:

The intention of clause 5 is to require the replacement of non-iodised with iodised salt where it is used as an ingredient in the manufacture of bread. The New Zealand Standard issued under section 11L of the *New Zealand Food Act 1981* that adopts clause 5 limits the application of clause 5 to bread produced for the New Zealand domestic market only.

Clause 5 will be reviewed when sufficient monitoring data are available to assess the impact of this mandatory requirement.

Standard 2.10.2 sets out the compositional requirements for iodised salt. The target level of iodine when manufacturing iodised salt for addition to bread ideally would be the mid-point of the iodisation range i.e. 45 mg of iodine per kilogram of salt.

[20] The Editorial notes in **Standard 2.2.1** are varied by –

[20.1] omitting the Editorial note following the definition of meat in clause 1, substituting –

Editorial note:

See Standards 2.2.2 – Egg and Egg Products and 2.2.3 – Fish and Fish Products, for the respective requirements for eggs or fish. See Standard 1.2.4 – Labelling of Ingredients for ingredient labelling requirements.

[20.2] inserting, following subclause 8(3) –

Editorial note:

An example of referring to a heating process would be describing a product as ‘pasteurised’.

[20.3] omitting the Editorial note following clause 9, substituting –

Editorial note:

An example of referring to a heating process would be describing a product as ‘pasteurised’.

[20.4] omitting the Editorial note following clause 11, substituting –

Editorial note:

Clause 11 applies to Australia only. Bovine products imported for sale in New Zealand are regulated by the New Zealand Food (Prescribed Foods) Standard 2007 and associated import requirements.

[21] The Editorial notes in **Standard 2.2.3** are varied by –

[21.1] omitting the Editorial note following clause 1, substituting –

Editorial note:

In New Zealand, guidance may be found in the following publications:

1. Scientific names of fish, approved under clause 32 of the Animal Products (Specifications for Products Intended for Human Consumption) Notice 2005

<http://www.nzfsa.govt.nz/animalproducts/legislation/notices/animal-material-product/human-consumption/nz-fishnames-list-web-published-20080128.pdf>; and

2. Approved Scientific, New Zealand Common, Maori, and Foreign Common Names of New Zealand Commercial Fish Species, are available from the New Zealand Food Safety Authority website at

<http://www.nzfsa.govt.nz/animalproducts/registers-lists/approved-fish-names/>

[21.2] omitting the Editorial note following clause 3, substituting –

Editorial note:

See Standard 1.2.1 – Application of Labelling and Other Information Requirements for the application of labelling requirements.

[21.3] omitting the Editorial note following clause 3, substituting –

Editorial note:

An example of a process that alters the fatty acid composition of fatty acids in edible oil is the process of hydrogenation.

[22] The Editorial notes in **Standard 2.5.1** are varied by inserting, following the Purpose –

Editorial note:

For New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the New Zealand Food (Milk and Milk Products Processing) Standard 2007.

[23] The Editorial notes in **Standard 2.5.2** are varied by inserting, following the Purpose –

Editorial note:

For New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the New Zealand Food (Milk and Milk Products Processing) Standard 2007.

[24] The Editorial notes in **Standard 2.5.3** are varied by inserting, following the Purpose –

Editorial note:

For New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the New Zealand Food (Milk and Milk Products Processing) Standard 2007.

[25] The Editorial notes in **Standard 2.5.4** are varied by inserting, following the Purpose –

Editorial note:

For New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the New Zealand Food (Milk and Milk Products Processing) Standard 2007.

[26] The Editorial notes in **Standard 2.5.5** are varied by inserting, following the Purpose –

Editorial note:

For New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the New Zealand Food (Milk and Milk Products Processing) Standard 2007.

[27] The Editorial notes in **Standard 2.5.6** are varied by –

[27.1] inserting, following the Purpose –

Editorial note:

For New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the New Zealand *Food (Milk and Milk Products Processing) Standard 2007*.

[27.2] omitting the Editorial note following clause 2, substituting –

Editorial note:

See Standard 1.2.4 – Labelling of Ingredients for requirements for the declaration of animal fats or oils in ice cream.

[28] The Editorial notes in **Standard 2.5.7** are varied by inserting, following the Purpose –

Editorial note:

For New Zealand purposes, processing requirements for milk and milk products are regulated under the *Animal Products Act 1999* and the *Food Act 1981*, including the New Zealand *Food (Milk and Milk Products Processing) Standard 2007*.

[29] The Editorial notes in **Standard 2.6.1** are varied by omitting the Editorial note following clause 3, substituting –

Editorial note:

See Part 1.2 – Labelling and Other Information Requirements of this Code for general labelling requirements. See Standard 1.3.1 – Food Additives for limits for additives for fruit juice and vegetable juice. See Standard 1.3.3 – Processing Aids for requirements for processing aids in the production of fruit juice and vegetable juice.

[30] The Editorial notes in **Standard 2.6.4** are varied by –

[30.1] omitting the Editorial note following subclause 2(1), substituting –

Editorial note:

See Standard 1.3.1 – Food Additives for the limits for food additives, other than caffeine, in formulated caffeinated beverages.

[30.2] omitting from the Editorial Note following subclause 3(2) the Example Nutrition Information Panel, substituting –

NUTRITION INFORMATION		
Servings per package: (insert number of servings)		
Serving size: 250 mL		
	Quantity Serving	per Quantity per 100 mL
Energy	kJ (Cal)	kJ (Cal)
Protein	g	g
Fat, total	g	g
– saturated	g	g
Carbohydrate, total	g	g
– sugars	g	g
Sodium	mg (mmol)	mg (mmol)
COMPOSITION INFORMATION		
Caffeine	mg	mg
Thiamin	mg	mg
Riboflavin	mg	mg
Niacin	mg	mg
Vitamin B6	mg	mg
Vitamin B12	µg	µg
Pantothenic acid	mg	mg
Taurine	mg	mg
Glucuronolactone	mg	mg
Inositol	mg	mg

[31] The Editorial notes in **Standard 2.7.2** are varied by omitting the Editorial note following clause 2, substituting –

Editorial note:

See Standard 1.3.1 – Food Additives and Standard 1.3.3 – Processing Aids for the respective requirements for additives and processing aids. See Standard 2.7.1 – Labelling of Alcoholic Beverages and Food containing Alcohol for specific labelling requirements for alcoholic beverages.

[32] The Editorial notes in **Standard 2.7.3** are varied by omitting the Editorial note following clause 2, substituting –

Editorial note:

See Standard 1.3.1 – Food Additives and Standard 1.3.3 – Processing Aids for the respective requirements for additives and processing aids. See Standard 2.7.1 – Labelling of Alcoholic Beverages and Food containing Alcohol for specific labelling requirements for alcoholic beverages.

[33] The Editorial notes in **Standard 2.7.4** are varied by –

[33.1] omitting the Editorial note following the Purpose, substituting –

Editorial note:

The New Zealand *Geographical Indications (Wines and Spirits) Registration Act 2006* applies to geographical indications in relation to wine. The Act will commence on a date to be proclaimed by the Governor-General of New Zealand.

[33.2] omitting the Editorial note following clause 2, substituting –

Editorial note:

See Standard 4.5.1 – Wine Production Requirements for requirements for the production of wine in Australia. See Standard 1.3.1 – Food Additives and Standard 1.3.3 – Processing Aids for the respective requirements for additives and processing aids. See Standard 2.7.1 – Labelling of Alcoholic Beverages and Food Containing Alcohol for specific labelling requirements for alcoholic beverages.

[34] The Editorial notes in **Standard 2.7.5** are varied by omitting the Editorial note following clause 4(2), substituting –

Editorial note:

See Standard 4.5.1 – Wine Production Requirements for requirements for the production of wine in Australia. See Standard 1.3.1 – Food Additives and Standard 1.3.3 – Processing Aids for the respective requirements for additives and processing aids. See Standard 2.7.1 – Labelling of Alcoholic Beverages and Food containing Alcohol for specific labelling requirements for alcoholic beverages.

[35] The Editorial notes in **Standard 2.8.1** are varied by omitting the Editorial note following clause 2, substituting –

Editorial note:

See Standard 1.2.4 – Labelling of Ingredients for requirements for labelling of ‘sugars’ as an ingredient.

[36] **Standard 2.9.1** is varied by –

[36.1] inserting, following subclause 1(2) –

Editorial note:

Subclause 1(2) is structured to indicate that the definitions of specific infant formula products are within the more general ‘infant formula product’ definition. Therefore the usual practice of listing definitions in alphabetical order has not been applied in this subclause.

[36.2] inserting, following clause 16 –

Editorial note:

As a guide to how nutrition information may be presented, see the *Guidelines for Infant Formula Products* at the end of this Standard. These Guidelines do not form part of the legally binding Standard.

[36.3] omitting the Editorial note following clause 17, substituting –

Editorial note:

The full range of climatic conditions that exist in Australia and New Zealand may need to be considered when determining valid and appropriate storage instructions.

[37] **Standard 2.9.3** is varied by omitting from Column 1 of Table 3, in the Schedule, the entry for Iron, substituting –

Iron – except ferric sodium edetate for formulated supplementary foods for young children				
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[38] The Editorial notes in **Standard 2.10.2** are varied by omitting the Editorial note following clause 5, substituting –

Editorial note:

See Standard 1.2.8 – Nutrition Information Requirements for requirements where a claim is made in relation to the sodium content of foods to which reduced sodium salt mixtures or salt substitutes have been added.

[39] The Editorial notes in **Standard 3.2.3** are varied by –

[39.1] omitting the Editorial note following the definition of potable water in clause 1, substituting –

Editorial note:

The 2004 *Australian Drinking Water Guidelines* (ADWG) are available from the National Health and Medical Research Council (NHMRC).

[39.2] omitting the Editorial note following subclause 2(3), substituting –

Editorial note:

Standards Australia has published AS 4674-2004 Design, Construction and Fit-out of Food Premises. This Standard provides guidance on design, construction and fit-out criteria for new food premises and for the renovation or alteration of existing food premises.

[40] The Editorial notes in **Standard 3.3.1** are varied by omitting the Editorial note following clause 2, substituting –

Editorial note:

‘Act’ is defined in Standard 1.1.1 as meaning the Act under the authority of which the Code is applied.

[41] The Editorial notes in **Standard 4.2.1** are varied by omitting the Editorial note following clause 3, substituting –

Editorial note:

Examples of ‘controls’ referred to in this clause could include –

- (a) measures to control hazards from air, soil, water, bait and feedstuffs, fertilisers (including natural fertilisers), pesticides, veterinary drugs and any other agent used in primary production of seafood; and
- (b) controls to protect food sources from faecal and other contamination.

[42] The Editorial notes in **Standard 4.2.3** are varied by omitting the Editorial note for New Zealand following clause 5, substituting –

Editorial note for New Zealand:

For New Zealand the processing of UCFM is regulated under the *Animal Products Act 1999* and the *Food Act 1981*.

[43] The Editorial notes in **Standard 4.2.4** are varied by omitting from the Editorial note following subclause 15(3) – paragraph 14(3)(b) substituting –

paragraph 15(3)(b)

[44] The Editorial notes in **Standard 4.2.4A** are varied by omitting from the Editorial note following the Table to clause 1 – paragraph 3(2)(a) of Standard 4.2.4 substituting

paragraph 2(1)(a) of Standard 1.6.2 before 5 October 2008 and then with paragraphs 16(a) and (b) of Standard 4.2.4 after 5 October 2008

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The Community Trust of Wellington

Community Trusts Act 1999

The Community Trust of Wellington

Income Statement for the Year Ended 31 March 2008

	Notes	2008 \$	2007 \$
Revenue:			
Investment income	2	(2,115,385)	3,342,428
Interest received		186,077	218,272
Donations returned		2,127	428
Rental income		124,548	127,421
Other income		23,722	24,314
GST prior period adjustment		–	2,200
Profit on sale of fixed assets		1,561	–
Total operating revenue		(1,777,350)	3,715,063
Less expenses:			
Donation expenses		20,659	19,162
Finance expenses	6	806	949
Fund management fees		305,500	307,178
Personnel expenses	4	178,591	160,790
Trustee expenses		10,237	10,111
Trustee fees		49,955	56,082
Operating costs	3	252,978	217,812
Other expenses	5	12,432	14,652
Total expenses		831,158	786,736
Net (deficit)/surplus before donations		(2,608,508)	2,928,327
Less:			
Donations		1,397,126	1,155,908
Net (deficit)/surplus for the year		<u>(1,211,382)</u>	<u>1,772,419</u>

Statement of Changes in Equity for the Year Ended 31 March 2008

Surplus and revaluations:

Net (deficit)/surplus for the year	(4,005,634)	1,772,419
Total (deficit)/surplus and revaluations for the year	(4,005,634)	1,772,419
Total movements in equity for the year	(4,005,634)	1,772,419
Equity at 1 April 2007	46,701,645	44,929,226
Equity at 31 March 2008	<u>42,696,011</u>	<u>46,701,645</u>

Balance Sheet as at 31 March 2008

Current assets:

Cash and cash equivalents		68,683	26,803
Held-to-maturity investments	8	833,383	768,540
Trade receivables		24,259	20,167
Prepayments		2,831	5,309
Karori Wildlife Sanctuary Trust Inc	8	100,000	100,000
GST refund due		13,090	9,970
Investments at fair value through profit and loss	8	<u>40,598,789</u>	<u>44,632,819</u>
Total current assets		41,641,035	45,563,608

Current liabilities:

Trade and other payables		91,441	107,084
Marac Finance Limited		<u>—</u>	<u>2,512</u>
Total current liabilities		91,441	109,595
Working capital		<u>41,549,594</u>	<u>45,454,013</u>

Non current assets:

Property, plant and equipment	7	13,084	19,388
Karori Wildlife Sanctuary Trust Inc	8	<u>1,133,333</u>	<u>1,233,333</u>
Total non-current assets		1,146,417	1,252,721

Non current liabilities:

Marac Finance Limited		<u>—</u>	<u>5,089</u>
Total non-current liabilities		<u>—</u>	<u>5,089</u>
Net assets		<u>42,696,011</u>	<u>46,701,645</u>

Represented by—

Equity:

Trust equity brought forward		46,701,645	44,929,226
Trustees' (deficit)/surplus for the year		<u>(4,005,634)</u>	<u>1,772,419</u>
Total equity		<u>42,696,011</u>	<u>46,701,645</u>

For and on behalf of the board of trustees:

MATHEW BLACKBURN, Chairperson.

LINDA RIEPER, Trustee.

Date: 6 August 2008.

Notes to the Financial Statements for the Year Ended 31 March 2008**1. Statement of Significant Accounting Policies****Reporting Entity**

The Community Trust of Wellington ("the Trust") is an incorporated Charitable Trust under the Charitable Trusts Act 1957.

These financial statements have been prepared in accordance with Generally Accepted Accounting Practice (GAAP) in New Zealand. They comply with the New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS) and other Financial Reporting Standards as appropriate for not-for-profit entities that qualify for and apply differential reporting concessions.

Basis of Preparation

The accounting principles recognised as appropriate for the measurement and reporting of the income statement and balance sheet on a historical cost basis are followed by the Trust, except that certain investments are disclosed at fair value.

The information is presented in New Zealand dollars as it is the functional and presentational currency.

Differential Reporting

The Trust qualifies for differential reporting as it is not publicly accountable, and is not large as defined by the Framework for Differential Reporting. The Trust has taken advantage of all available differential exemptions.

The Trust changed its accounting policies on 1 April 2007 to comply with NZ IFRS. The transition to NZ IFRS is accounted for in accordance with NZ IFRS 1 *First-time Adoption of New Zealand Equivalents to International Financial Reporting Standards*, with 1 April 2006 as the date of transition. An explanation of how the transition from superseded policies to NZ IFRS has affected the Trust's balance sheet and income statement is discussed in note 13.

Accounting policies set out below have been applied in preparing the financial statements for the year ended 31 March 2008, the comparative information presented in these financial statements for the year ended 31 March 2007 and in the preparation of the opening NZ IFRS balance sheet at 1 April 2006, the Trust's date of transition.

Specific Accounting Policies

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

(a) Revenue

Rental revenue in relation to operating leases is recognised in the income statement on a straight-line basis over the lease term.

Dividend revenue from investments is recognised when the Trust's rights to receive payment have been established. Interest income is recognised as interest accrues using the effective interest method.

(b) Income Tax

The Trust is exempt from income tax under section CB4(1)(m) of the Income Tax Act 2004.

(c) Property, Plant & Equipment

Property, plant and equipment is stated at cost less accumulated depreciation and impairment.

(d) Depreciation

Depreciation has been calculated as follows.

Furniture and equipment	9.0% – 60.0%
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(e) Investments Including Investments in Managed Funds

Shares in listed companies and quoted fixed interest investments are designated as "financial assets at fair value through the profit and loss" as the portfolios are managed on a fair value basis in accordance with a documented investment strategy. They are initially recorded at cost and subsequently revalued to market bid price each balance date. Gains and losses are recorded in the income statement as part of the investment income.

(f) Financial Instruments

Financial instruments are recognised if the Trust becomes a party to the contractual provisions of the instruments. Financial assets are initially measured at fair value plus transaction costs except for those classified as fair value through profit or loss which are initially measured at fair value. Financial assets are derecognised if the Trust's rights to the cash flows from the financial assets expire or if the Trust transfers a financial asset to another party without retaining control or substantially all risks and rewards of the asset. Regular purchases and sales of financial assets are accounted for at trade date. Financial liabilities are derecognised if the Trust's obligations, specified in the contract, expire, are discharged or cancelled.

Held-to-Maturity Investments

If the Trust has the intent and ability to hold debt securities to maturity, then they are classified as held-to-maturity. Subsequent to initial recognition, held-to-maturity investments are measured at amortised cost using the effective interest method, less any impairment losses.

Investments at Fair Value Through Profit and Loss

An instrument is classified at fair value through the profit and loss if it is held for trading or is designated as such upon initial recognition. Financial instruments are designated at fair value through the profit and loss if the Trust manages such investments and makes purchase and sale decisions based on their fair value. Upon initial recognition, attributable transaction costs are recognised in the income statement when incurred. Subsequent to initial recognition, financial instruments at fair value through profit and loss are measured at fair value and changes therein are recognised in the income statement.

Loans and Receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as loans and receivables. Loans and receivables are measured at amortised cost using the effective interest method less any impairment.

Cash and cash equivalents comprise cash balances and call deposits.

(g) Impairment

The carrying amount of the Trust's assets are reviewed each balance date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

If the estimated recoverable amount of an asset is less than its carrying amount, the asset is written down to its estimated recoverable amount and an impairment loss is recognised in the income statement.

The estimated recoverable amount of investments carried at amortised cost is calculated as the present value of estimated future cash flows, discounted at their original effective interest rate. Receivables with a short duration are not discounted.

The estimated recoverable amount of other assets is the greater of their fair value, less costs to sell, and value in use. Value in use is determined by estimating future cash flows from the use and ultimate disposal of the asset and discounting these to their present value using a pre-tax discount rate that reflects current market rates and the risks specific to the asset. For an asset that does not generate largely independent cash flows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

Impairment losses are reversed when there is a change in the estimates used to determine the recoverable amount.

An impairment loss on an investment in shares classified as available-for-sale or on property carried at fair value is reversed through the relevant reserve. All other impairment losses are reversed through the income statement.

(h) Operating Leases

Operating lease payments, where the lessor effectively retains substantially all the risks and rewards of ownership of the leased items, are included in the determination of the net surplus in equal instalments over the lease term.

2. Investment Income

	2008	2007
	\$	\$
Portfolio income-realised revenue	3,513,893	3,628,790
Net change in fair value of financial assets	<u>(5,629,279)</u>	<u>(286,361)</u>
Total investment income	<u>(2,115,385)</u>	<u>3,342,428</u>

3. Operating Costs

	2008	2007
	\$	\$
Included in operating costs:		
Operating lease payments	<u>157,949</u>	<u>148,300</u>
Total operating costs	<u>157,949</u>	<u>148,300</u>

4. Personnel Expenses

	2008	2007
	\$	\$
Wages and salaries	172,351	155,590
Other staff expenses	<u>6,240</u>	<u>5,200</u>
Total personnel expenses	<u>178,591</u>	<u>160,790</u>

5. Other Expenses

	2008	2007
	\$	\$
Auditors' fees	7,800	7,500
Depreciation	<u>4,632</u>	<u>7,152</u>
Total other expenses	<u>12,432</u>	<u>14,652</u>

6. Finance Expenses

	2008	2007
	\$	\$
Interest expense	<u>806</u>	<u>949</u>
Total finance expenses	<u>806</u>	<u>949</u>

7. Property, Plant and Equipment

	2008	2007
	\$	\$
Furniture and office equipment:		
At cost	44,352	51,385
Less accumulated depreciation	<u>31,268</u>	<u>31,997</u>
Net book value	<u>13,084</u>	<u>19,388</u>
Depreciation charge for the year	<u>4,632</u>	<u>7,152</u>

Leased Assets

The Trust leased assets where the Trust was entitled to retain ownership of the asset at the end of the lease agreement. At 31 March 2008, the net carrying amount of the leased assets was \$Nil (2007 – \$4,296). See note 11.

8. Other Investments

	2008	2007
	\$	\$
Financial assets designated as fair value through the profit and loss:		
NZ Fixed Interest – ING NZ Limited	5,976,812	5,767,147
Trans Tasman Equities –ING NZ Limited	2,691,789	–
Trans Tasman Properties – Mint Asset Management Limited	4,701,316	–
International Equities – Tyndall Investment Management Limited	16,549,073	19,315,853
International Fixed Interest – Tower Asset Management Limited	9,506,152	8,702,013
Trans Tasman Equities – Walker Capital Management Limited	1,173,647	5,156,827
Trans Tasman Property – Walker Capital Management Limited	<u>–</u>	<u>5,690,978</u>
Total	<u>40,598,789</u>	<u>44,632,819</u>

	2008 \$	2007 \$
Held-to-maturity investments:		
ASB Term Deposit – 072	–	513,116
ASB Term Deposit – 078	–	255,424
ASB Term Deposit – 079	731,998	–
Bank of New Zealand – 027	101,384	–
Total held-to-maturity investments	<u>833,383</u>	<u>768,540</u>
ASB Bank 079		
Maturity Date: 9th April 2008		
Interest Rate: 8.87%p.a.		
Current Balance: \$731,998.44		
Bank of New Zealand 027		
Maturity Date: 20th April 2008		
Interest Rate: 8.54%p.a.		
Current Balance: \$101,384.11		

	2008 \$	2007 \$
Loans and receivables—		
Karori Wildlife Sanctuary Trust Inc:		
Current portion	100,000	100,000
Term portion	<u>1,133,333</u>	<u>1,233,333</u>
Total Karori Wildlife Sanctuary Trust Inc	<u>1,233,333</u>	<u>1,333,333</u>

The loan is guaranteed by the Wellington City Council. The loan has a repayment term of 15 years which commenced on 1 August 2005. The interest rate is calculated against an agreed formula. The rate for the year under review was 6.7%.

9. Financial Instruments

Significant accounting policies

Details of significant accounting policies and methods adopted, including the criteria for recognition and the basis of measurement applied in respect of each of the class of financial assets are disclosed in note 1 to the financial statements.

The trustees have approved a statement of investment policy and objectives (SIPO) which establishes investment portfolio objectives and target asset allocations. Performance against these targets is reviewed at least quarterly by the trustees and asset reallocations undertaken as required.

Fair Value

The carrying amount of financial assets and financial liabilities recorded in the financial statements represents their respective fair values, determined in accordance with the Trust's accounting policies.

Liquidity Risk

All financial assets at fair value through profit and loss can be realised within 12 months. There are no significant financial liabilities. The Trust's investments are managed to ensure that the Trust will have sufficient liquidity to meet expected cashflow requirements. Liquidity risk is managed through the Trust's asset allocation strategy, which provides exposure to both growth and income assets, and the benchmark portfolio against which investment returns are monitored. The Trust's benchmarks are maintained through rebalancing between investment managers to bring the weights to benchmark.

Credit Risk

Financial instruments which potentially expose the Trust to credit risk consist of cash and short term deposits, fixed interest securities and receivables and, indirectly, investments in unitised products which invest in cash and fixed interest investments. The maximum exposure to credit risk is the carrying value of these financial instruments:

	2008 \$	2007 \$
Cash and short term deposits	833,382	768,450
Fixed interest – domestic	5,976,812	5,767,147
Fixed interest – offshore	9,506,152	8,702,013

The significant counterparties of the Trust are its investment managers: ING NZ Limited, Tower Asset Management Limited, Tyndall Investment Management NZ Limited, Walker Capital Management Limited and Mint Asset Management Limited, which the trustees consider to be financial institutions of high quality. The investments are held in trust by the investment managers for the benefit of the Trust. The managers operate within the portfolio mix approved by the trustees.

Currency Risk

The Trust is indirectly exposed to currency risk in that future currency movements will affect the valuation of investments in unitised products which invest in foreign currency denominated investments. The Trust has no directly held investments denominated in a foreign currency. Risk management activities are undertaken by the Trust's investment managers to operate within the guidelines provided by the trustees.

Interest Rate Risk

The Trust is exposed to interest rate risk in that future interest rate movements will affect cash flows and net market values of fixed interest assets and, indirectly, the valuation of investments in unitised products which invest in cash and fixed interest investments.

Interest rate risk management activities are undertaken by the investment manager in accordance with the investment mandate set by the trustees.

Financial Instruments Risk Management

Exposure to credit, interest rate and currency risks arise in the normal course of the Trust's operations. The Trust's concentrations of credit risk are managed by ING NZ Limited, Tower Asset Management Limited, Tyndall Investment Management Limited, Walker Capital Management Limited and Mint Asset Management Limited, through diversified investment portfolios.

10. Contingent Liabilities

There are no contingent liabilities as at 31 March 2008 (2007 – \$Nil).

11. Commitments

(a) Donations

As at 31 March 2008, The Community Trust of Wellington had the following commitments:

	2008	2007
	\$	\$
Less than one year	90,200	395,000
Between one and five years	–	20,000
	<u>90,200</u>	<u>415,000</u>

(b) Lease Commitments

Commitments existed for non-cancellable operating leases as follows:

	2008	2007
	\$	\$
Less than one year	154,816	154,928
Between one and five years	52,136	154,928
More than five years	–	44,151
	<u>206,951</u>	<u>354,007</u>

The premises lease expires 10 July 2009 with a right of renewal for three years to 10 July 2012. The sublease for Property Pack (Wellington) Limited expires 9 July 2009. The remaining tenants are required to give 3 months' notice to terminate their tenancies. Rental payments of \$69,212 are expected to be received during 2009.

During the year ended 31 March 2008, \$157,949 was recognised as an expense in the income statement in respect of operating leases (2007 – \$148,300). \$124,548 was recognised as income in the income statement in respect of subleases (2007 – \$127,421).

Commitments existed for non-cancellable finance leases as follows:

	2008	2007
	\$	\$
Less than one year	–	3,590
Between one and five years	–	2,722
	<u>–</u>	<u>6,312</u>

(c) Capital Commitments

There are no capital commitments as at 31 March 2008 (2007 – \$Nil).

12. Related Party Transactions

The Community Trust of Wellington has a code of conduct and a register of interests in regard to related party transactions. The code of conduct requires trustees and management to declare any interests in transactions that the trust may undertake and the following grants were made in respect of related party transactions:

	2008	2007
	\$	\$
Frances Russell		
NZ Affordable Art Trust	15,000	15,000
Wellington Zoo Trust	100,000	20,000
Wellington Museums Trust	10,000	20,000

Frances Russell is the Executive Director of The Community Trust of Wellington and also a trustee of The Affordable Art Trust and the Wellington Zoo Trust. Frances Russell's partner was the chairperson of the Wellington Museums Trust for part of the 2008 financial year.

Alma Andrews

Orongomai Marae	–	1,000
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Alma Andrews is a trustee of the The Community Trust of Wellington. She was also a member of the Board of Orongomai Marae in 2007. During that year, Orongomai Marae won the Community Trust of Wellington community award in Upper Hutt.

Patricia Hall and Richard Fernyhough

Changemakers Refugee Forum Incorporated

20,000

30,000

Patricia Hall and Richard Fernyhough are trustees of The Community Trust of Wellington. During the 2008 financial year, Patricia Hall became a mentor to the CEO of Changemakers Refugee Forum Incorporated and Richard Fernyhough joined the advisory committee for Changemakers Refugee Forum Incorporated.

Moira Lawler

Nga Uruora - Kapiti Project Incorporated

12,040

–

Moira Lawler is a trustee of The Community Trust of Wellington and is also a committee member for the Nga Uruora - Kapiti Project Incorporated.

13. Impacts of the Adoption of the New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS)

The Trust changed its accounting policies on 1 April 2007 to comply with NZ IFRS. The transition to NZ IFRS is accounted for in accordance with NZ IFRS-1: *First-time Adoption of New Zealand Equivalents to International Financial Reporting Standards*, with 1 April 2006 as the date of transition.

This has involved changes in accounting policy:

- (i) Investments in managed funds are deemed to be financial instruments at Fair Value through the profit and loss. The new classification has not changed the accounting treatment from that under previous GAAP.
- (ii) Unquoted fixed interest investments are initially recorded at cost and subsequently amortised using the effective interest method, less any impairment losses. In practice, this is the same as the previous policy carrying at cost.

There have been changes to the disclosures made to comply with NZ IFRS.

There are no material impacts resulting from the adoption of NZ IFRS in relation to the recognition or measurement of income, expenses, assets or liabilities other than the reclassifications noted above.

Audit Report

To the Trustees of The Community Trust of Wellington.

We have audited the financial statements. The financial statements provide information about the past financial performance of The Community Trust of Wellington ("the Trust") and its financial position as at 31 March 2008. This information is stated in accordance with the accounting policies as attached.

Trustees' Responsibilities

The trustees are responsible for the preparation, in accordance with New Zealand law and generally accepted accounting practice, of financial statements which fairly reflects the financial position of the Trust as at 31 March 2008 and the results of their operations for the year ended on that date.

Auditors' Responsibilities

It is our responsibility to express to you an independent opinion on the financial statements presented by the trustees of the Trust.

Basis of Opinion

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

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

We conducted our audit in accordance with New Zealand Auditing Standards. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements. Other than in our capacity as auditor, we have no relationship with or interests in the Trust.

Unqualified Opinion

We have obtained all the information and explanations we have required.

In our opinion:

- proper accounting records have been kept by the Trust as far as appears from our examination of those records; and
- the financial statements:
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflects the financial position of the Trust as at 31 March 2008 and the results of its operations for the year ended on that date.

Our audit was completed on 6 August 2008 and our unqualified opinion is expressed as at that date.

DELOITTE, Chartered Accountants, Wellington.

A copy of the complete annual report, which includes a list of the successful recipients for the 2007/2008 financial year, is available on request from the office of the trust at Level 1, 28 Grey Street, Wellington. Telephone: (04) 499 7966. Website: www.comtrustwn.co.nz

The Waikato Community Trust Incorporated

Community Trusts Act 1999

The Waikato Community Trust Incorporated

Income Statement for the Year Ended 31 March 2008

	Notes	2008 NZ\$'000	2007 NZ\$'000
Revenue from operations	3	17,159	12,426
Realised and unrealised gains/(losses)	4	(14,516)	(8,970)
Donations	16	(8,612)	(8,540)
Audit fees		(20)	(13)
Depreciation	12	(81)	(88)
Employee remuneration		(402)	(331)
Fund management services		(662)	(603)
Investment advisory services		(130)	(159)
Other expenses		(596)	(455)
Sponsorship		(162)	(181)
Trustee fees	17	(210)	(209)
Profit (loss) from operations		<u>(8,232)</u>	<u>10,817</u>
The (deficit)/surplus has been supplied to:			
Trust funds		<u>(8,232)</u>	<u>10,817</u>
		<u>(8,232)</u>	<u>10,817</u>

Statement of Changes in Equity for the Year Ended 31 March 2008

	Notes	2008 NZ\$'000	2007 NZ\$'000
Trust funds as at 1 April		248,302	237,485
(Deficit)/surplus for the period		(8,232)	10,817
Total recognised income and expense		(8,232)	10,817
Trust funds as at 31 March		<u>240,070</u>	<u>248,302</u>

Balance Sheet as at 31 March 2008

	Notes	2008 NZ\$'000	2007 NZ\$'000
Equity:			
Trust funds		<u>240,070</u>	<u>248,302</u>
Total equity		<u>240,070</u>	<u>248,302</u>
Current liabilities:			
Trade and other payables	5	182	163
Donations payable	6	1,414	1,892
Employee entitlements	7	17	12
Derivative financial instrument	15	<u>620</u>	<u>—</u>
		2,233	2,067
Non-current liabilities:			
Donations payable future years	8	<u>1,080</u>	<u>—</u>
Total equity and liabilities		<u>243,383</u>	<u>250,369</u>
Current assets:			
Cash and cash equivalents	9	313	71
Trade and other receivables	10	37	39
Derivative financial instrument	15	<u>—</u>	<u>2,067</u>
		350	2,117
Non-current assets:			
Financial assets at fair value through profit or loss	11	240,538	245,827
Property, plant and equipment	12	<u>2,495</u>	<u>2,365</u>
		<u>243,033</u>	<u>248,192</u>
Total assets		<u>243,383</u>	<u>250,369</u>

For and behalf of the trustees, who authorised the issue of these financial statements on the date shown below:

Trustee: TUREITI MOXON

Trustee: JOHN KILBRIDE

Date: 16 June 2008

Date: 16 June 2008

Cash Flows Statement for the Year Ended 31 March

	Notes	2008 NZ\$'000	2007 NZ\$'000
Cash flow from operating activities—			
Cash was provided from:			
Dividends		6,628	2,348
Interest		10,496	10,049
Other investment income received		6,066	3,288
GST (net)		5	39
		<u>23,195</u>	<u>15,724</u>
Cash was applied to:			
Payments to suppliers and employees		(2,159)	(1,934)
Donations paid		(8,009)	(8,122)
		<u>(10,168)</u>	<u>(10,056)</u>
Net cash (used in)/provided by operating activities	14	<u>13,027</u>	<u>5,668</u>
Cash flow from investing activities—			
Cash was provided from:			
Sale of investments		10,000	—
		<u>10,000</u>	<u>—</u>
Cash was applied to:			
Purchase of investments		(22,574)	(6,075)
Purchase of property, plant and equipment		(211)	(154)
		<u>(22,785)</u>	<u>(6,229)</u>
Net cash (used in)/provided by investing activities		<u>(12,785)</u>	<u>(6,229)</u>
Net increase in cash and cash equivalents		242	(561)
Cash and cash equivalents at beginning of the financial year		71	632
Cash and cash equivalents at the end of the financial year		<u>313</u>	<u>71</u>

The Waikato Community Trust Incorporated Cash Flow Statement for the Year Ended 31 March 2008

The GST (net) component of operating activities reflects the net GST paid and received with the Inland Revenue Department. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes.

The Waikato Community Trust Incorporated Notes To and Forming Part Of the Financial Statements for the Year Ended 31 March 2008

1. Statement of Accounting Policies

Reporting Entity

The trust is a not for profit charitable trust incorporated and domiciled in New Zealand. Its principal service is the provision of funds in the form of donations and sponsorship to community groups in the wider Waikato area. Accordingly, the Waikato Community Trust has designated itself as a public benefit entity for the purposes of New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS).

The financial statements were authorised for issue by the trustees on 16 June 2008.

Statement of Compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP") and the Incorporated Societies Act 1908. They comply with the New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS) and other applicable Financial Reporting Standards as appropriate for public benefit entities.

These are the first financial statements of the trust to be prepared in accordance with NZ IFRS.

The transition to NZ IFRS is accounted for in accordance with NZ IFRS-1 "First-time Adoption of New Zealand Equivalents to International Financial Reporting Standards", with 1 April 2006 as the date of transition. An explanation of the transition to NZ IFRS is discussed in note 20.

Basis of Preparation

The financial statements have been prepared on the basis of historical cost, except for the revaluation of certain non-current assets, as identified in the specific accounting policies below, which are stated at their fair value.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 31 March 2008, the comparative information presented in these financial statements for the year ended 31 March 2007 and in the preparation of the opening NZ IFRS balance sheet at 1 April 2006, the trust's date of transition.

In preparing these financial statements in accordance with NZ IFRS 1, the trust has applied certain applicable optional exemptions and certain applicable mandatory exceptions.

Critical Accounting Estimates and Judgements

The preparation of financial statements in conformity with NZ IFRS requires management of the use of certain critical accounting estimates, judgements and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and judgements are reviewed by management on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. In the process of applying the trust's accounting policies, management have made judgements regarding whether or not discretionary donations are payable at year end or if discretionary donations are commitments at year end. This potentially has a significant effect on the amounts recognised in the financial statements. Donations payable are discretionary donations where there are no significant conditions attached to the donation at balance date or where the significant conditions attached to the donation have been met at balance date. Donations that are classified as commitments at year end are discretionary donation obligations at balance date that are reliant on additional funding or have other significant conditions attached to them to go ahead with a specified project. Management has also used market rates to determine the fair value of investments.

Standards, interpretations and amendments to published standards that are not yet effective

Standard	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
NZ IFRS 8 "Operating Segments"	9 January 2009	31 March 2010
NZ IAS-1 Presentation of Financial Statements – Revised Standard	9 January 2009	31 March 2010
Amendments to NZ IFRS-4 "Insurance Contracts" – The scope of insurance activities and differential reporting concessions	9 January 2009	31 March 2010

NZ IAS 1

The revised NZ IAS 1 requires the presentation of all recognised income and expenses in one statement (a statement of comprehensive income) or in two statements (an income statement and a statement of comprehensive income), separately from owner changes in equity. The revised standard also includes other minor changes to presentation and disclosure requirements.

Initial application of the following standards and interpretations is not expected to have any material impact to the financial report of the trust:

Standard/Interpretation	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
NZ IFRIC-12 "Service Concession Arrangements"	1 January 2008	31 March 2009
NZ IFRIC-13 "Customer Loyalty Programmes"	1 July 2008	31 March 2010
NZ IFRIC-14 "NZ IAS-19 The Limit on a defined Benefit Asset, Minimum Funding Requirements and their Interaction"	1 January 2008	31 March 2009
NZ IAS-23 "Borrowing Costs" – revised standard	1 January 2009	31 March 2010
NZ IFRS-2 "Share based Payment" – revised standard	1 January 2009	31 March 2010
NZ IFRS-3 "Business Combinations" – revised standard	1 July 2009	31 March 2011
NZ IAS-27 "Consolidated and Separate Financial Statements" – revised standard	1 July 2009	31 March 2011

Specific Accounting Policies

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

(a) Revenue Recognition

Dividend and interest revenue

Dividend revenue from investments is recognised when the shareholders' rights to receive payment have been established. Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

Rental revenue

Rents (net of any incentives) are recognised on a straight line basis over the lease term.

(b) Trade and Other Payables

Trade payables and other accounts payable are recognised at fair value when the trust becomes obliged to make future payments resulting from the purchase of goods and services. Subsequent to initial recognition, trade payables and other accounts payable are recorded at amortised cost. Given the nature of these liabilities, amortised cost equals their notional principal.

Donations payable are discretionary donations where there are no significant conditions attached or where the significant conditions attached to the donations have been met at balance date.

(c) Employee Entitlements

Provision is made for wages and salaries, including non monetary benefits, annual leave and accumulating sick leave when it is probable that settlement will be required and they are capable of being measured reliably. Provisions in respect of employee

entitlements expected to be settled within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Provisions made in respect of employee entitlements not expected to be settled within 12 months are measured at the present value of the estimated cash outflows to be made in respect of services provided up to the reporting date.

Liabilities for non accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

(d) Donations

Discretionary donations made are included in the income statement when the donation is approved by the trustees, when the donee has been notified and when all significant conditions attached to the donation have been met.

(e) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and investments in money market instruments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(f) Financial Assets and Liabilities

Investments

Investments are recognised and derecognised on trade date where the purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs except for those financial assets classified as at fair value through profit or loss which are initially measured at fair value.

Financial Assets

Financial assets are classified into the following specified categories: Financial assets “at fair value through profit or loss”, “held to maturity” investments, “available for sale” financial assets, and “loans and receivables”. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial assets at fair value through profit or loss

The trust classifies its investments as financial assets at fair value through profit or loss. These financial assets are designated by management at fair value through profit or loss at inception. Derivatives are also classified as financial assets at fair value through profit or loss.

Financial assets designated at fair value through profit or loss at inception are those that are managed and their performance evaluated on a fair value basis in accordance with the trust’s documented investment strategy and for which information is provided internally to key management personnel on that basis.

Regular-way purchases and sales of investments are recognised on the trade date – the date on which the trust commits to purchase or sell the investment. Investments are derecognised when the rights to receive cash flows from the investments have expired or the trust has transferred substantially all risks and rewards of ownership.

Financial assets at fair value through profit or loss are initially recognised at fair value. Transaction costs are expensed in the income statement. Subsequent to initial recognition, all financial assets at fair value through profit or loss are measured at fair value. Gains and losses arising from changes in the fair value are presented in the income statement in the period in which they arise. Interest income from financial assets at fair value through profit or loss is recognised in the income statement within interest income using the effective interest method. Dividend income from financial assets at fair value through profit or loss is recognised in the income statement within dividend income when the trust’s right to receive payments is established.

Derivatives that do not qualify for hedge accounting and are accounted for at fair value through profit or loss are recognised initially at fair value subsequent to initial recognition, derivative financial instruments are stated at fair value. Changes in the fair value are recognised immediately in the income statement within other income.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non-current assets. The trust’s loans and receivables comprise “trade and other receivables”.

Loans and receivables are carried at amortised cost using the effective interest method less impairment.

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or where appropriate, a shorter period, to the net carrying amount of the financial asset.

The trust assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired.

Impairment of financial assets

Financial assets, other than those at fair value through profit or loss, are assessed for indicators of impairment at each balance sheet date. Financial assets are impaired where there is objective evidence that as a result of one or more events that occurred after the initial recognition of the financial asset the estimated future cash flows of the investment have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset’s carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

If in a subsequent period the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Other financial liabilities

Other financial liabilities are initially measured at fair value, net of transaction costs and are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability or, where appropriate, a shorter period, to the net carrying amount of the financial liability.

(g) Property, Plant and Equipment

Land is valued at cost. Buildings, office equipment, art and artefacts, and motor vehicles are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the item. In the event that settlement of all or part of the purchase consideration is deferred, cost is determined by discounting the amounts payable in the future to their present value as at the date of acquisition. Art and artefacts are recognised at cost except for donated items acquired at nil or below market value which are recognised at fair value with the corresponding value recognised in the income statement.

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land.

Depreciation on buildings, office equipment and motor vehicles is calculated on a diminishing value basis so as to write off the net cost or other revalued amount of each asset over its expected useful life to its estimated residual value. Leasehold improvements are depreciated over the period of the lease or estimated useful life, whichever is the shorter, using the diminishing value method. Art and artefacts are depreciated using the straight line method. The estimated useful lives, residual values and depreciation method is reviewed at the end of each annual reporting period.

Rental property is included in property, plant and equipment in accordance with NZ IFRS as the rental property is held to provide a social service rather than for rental income or capital appreciation or both.

The following estimated useful lives are used in the calculation of depreciation:

Office equipment	5–15 years
Motor vehicles	7 years
Buildings	0–30 years
Art and artefacts	100 years

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the trust and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

The asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Refer to the accounting policy below on impairment of tangible assets.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised within other income or other expenses.

(h) Cash Flows

Cash flows from operating activities are presented using the direct method.

Definition of terms used in the cash flow statement:

- Cash means cash on deposit with banks net of outstanding bank overdrafts.
- Investing activities comprise the purchase and sale of property plant and equipment, and investments.
- Financing activities comprise the change in equity of the trust.
- Operating activities include all transactions and events that are not investing or financing activities.

(i) Impairment of Other Tangible Assets

At each reporting date, the trust reviews the carrying amounts of its tangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the trust estimates the recoverable amount of the cash generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, assets are also allocated to individual cash generating units, or otherwise they are allocated to the smallest group of cash generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. If the recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash generating unit) is reduced to its recoverable amount. An impairment loss is recognised in profit or loss immediately, unless the relevant asset is carried at fair value, in which case the impairment loss is treated as revaluation decrease.

Where an impairment subsequently reverses, the carrying amount of the asset (cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash generating unit) in prior years. A reversal of an impairment loss is recognised in profit or loss immediately, unless the relevant asset is carried at fair value, in which case the reversal of the impairment loss is treated as a revaluation increase.

(j) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except for receivables and payables which are recognised inclusive of GST. The net amount of GST recoverable from or payable to the Inland Revenue

Department (IRD) is included as part of receivables or payables. The GST component of cash flows arising from investing and financing activities which is recoverable from or payable to the IRD is classified as operating cash flows.

(k) Taxation

The trust is exempt from income tax under section CB4(1)(m) of the Income Tax Act 2004.

(l) Currency Translation

Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The financial statements are presented in New Zealand dollars, which is the trust's functional and presentation currency, rounded to the nearest dollar.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

Non-monetary assets and liabilities carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Translation differences on non-monetary financial assets and liabilities carried at fair value are included in the income statement for the period. For such non-monetary items, any exchange component of that gain or loss is also recognised directly in equity.

(m) Derivative Financial Instruments

The trust has a 100% passive currency hedging program over units invested in the State Street Global Index Plus Trust. The base currency of the international equity portfolio is New Zealand dollars and all currency exposures are 100% hedged back to the New Zealand dollar.

The trust via fund managers enters into foreign currency forward exchange contracts to manage its exposure to foreign exchange rate risk. Further details of derivative financial instruments are disclosed in note 15 to the financial statements.

Derivatives are initially recognised at fair value on the date a derivative contract is entered in to and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in profit or loss immediately. Derivatives are classified as a current asset or a current liability.

Embedded derivatives

Derivatives embedded in other financial instruments or other host contracts are treated as separate derivatives when their risks and characteristics are not closely related to those of host contracts and the host contracts are not measured at fair value with changes in fair value recognised in profit or loss.

Trust Waikato does not apply hedge accounting.

(n) Leased Assets

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases. Payments under operating leases are recognised in the income statement on a straight line basis over the term of the lease.

Entity as lessor

Amounts due from lessees under finance leases are recorded as receivables. Finance lease receivables are initially recognised at amounts equal to the present value of the minimum lease payments receivable plus the present value of any unguaranteed residual value expected to accrue at the end of the lease term. Finance lease payments are allocated between interest revenue and reduction of the lease receivable over the term of the lease in order to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

When assets are leased out under an operating lease, the asset is included in property, plant and equipment in the balance sheet based on the nature of the asset. They are depreciated over their expected useful lives on a basis consistent with similar owned property, plant and equipment.

2. Incorporation

The Trust Bank Waikato Community Trust was incorporated on 5 August 1988 with trust capital of \$21,316,622. The name of the trust was changed to The Waikato Community Trust Incorporated in December 1997.

	2008	2007
	NZ\$'000	NZ\$'000
3. Revenue		
Comprises:		
Dividends	6,628	2,348
Interest	10,496	10,049
Rent	35	29
Total revenue	17,159	12,426

4. Realised and Unrealised Gains/(Losses)

	2008 NZ\$'000	2007 NZ\$'000
Realised gains/(losses)	1,204	(490)
Unrealised gains/(losses)	(19,930)	3,644
Realised gain on derivative financial instrument	4,830	3,749
Unrealised gain/(loss) on derivative financial instrument	(620)	2,067
	<u>(14,516)</u>	<u>8,970</u>

5. Trade and Other Payables

	2008	2007
Accounts payable	<u>182</u>	<u>163</u>
	<u>182</u>	<u>163</u>

Accounts payable are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of accounts payable approximates their fair value.

6. Donations Payable

	2008 NZ\$'000	2007 NZ\$'000
Donations	<u>1,414</u>	<u>1,892</u>
	<u>1,414</u>	<u>1,892</u>

Donations payable are non-interest bearing and are normally settled within 12 months. Therefore, the carrying value of donations payable approximates their fair value.

7. Employee Entitlements

	2008 NZ\$'000	2007 NZ\$'000
Holiday pay	<u>17</u>	<u>12</u>
	<u>17</u>	<u>12</u>

All employee benefits are payable within 12 months.

8. Non-Current Liabilities

	2008 NZ\$'000	2007 NZ\$'000
Donations payable future years	<u>1,080</u>	<u>–</u>
	<u>1,080</u>	<u>–</u>

Donations payable in future years represent donations where there is an irrevocable commitment beyond the immediate 12-month period.

9. Cash and Cash Equivalents

	2008 NZ\$'000	2007 NZ\$'000
Cash at bank and on hand	<u>313</u>	<u>71</u>
	<u>313</u>	<u>71</u>

The carrying value of cash at bank and on hand approximates their fair value.

10. Trade and Other Receivables

	2008 NZ\$'000	2007 NZ\$'000
Accounts receivable	3	–
GST	<u>34</u>	<u>39</u>
	<u>37</u>	<u>39</u>

The class within receivables does not contain impaired assets and are not past due. Based on the credit history, it is expected that these amounts will be received when due. The average credit period on GST is 60 days – no interest is charged on outstanding balances. The trust does not hold any collateral over these balances. The average age of these receivables is 60 days (2007 – 60 days).

The carrying value less impairment provision of trade receivables and payables, and cash and cash equivalents is a reasonable approximation of their fair values due to the short-term nature of trade items.

	<i>Notes</i>	<i>2008</i> <i>NZ\$'000</i>	<i>2007</i> <i>NZ\$'000</i>
11. Financial Assets at Fair Value Through Profit or Loss			
Enhanced passive global equities	15	66,775	69,724
NZ fixed interest and cash	15	85,004	90,186
NZ equities and cash	15	17,540	20,820
Global fixed interest	15	<u>71,219</u>	<u>65,097</u>
		<u>240,538</u>	<u>245,827</u>

The fair value of financial instruments traded in active markets (such as publicly traded securities) is based on quoted market prices at the balance sheet date. The quoted market price use for financial assets held by the trust is the current bid price.

12. Property, Plant and Equipment

Office equipment—

Gross carrying amount:

Balance at 1 April	235	198
Add additions	31	48
Less disposals	—	(11)
Balance at 31 March	<u>266</u>	<u>235</u>

Accumulated depreciation:

Balance at 1 April	165	139
Less disposals	—	(11)
Depreciation expense	<u>26</u>	<u>37</u>
Balance at 31 March	<u>191</u>	<u>165</u>
Net book value at 31 March	<u>75</u>	<u>70</u>

Motor vehicles—

Gross carrying amount:

Balance at 1 April	96	74
Add additions	—	22
Less disposals	—	—
Balance at 31 March	<u>96</u>	<u>96</u>

Accumulated depreciation:

Balance at 1 April	57	39
Depreciation expense	<u>13</u>	<u>18</u>
Balance at 31 March	<u>70</u>	<u>57</u>
Net book value at 31 March	<u>26</u>	<u>39</u>

Art and artefacts—

Gross carrying amount:

Balance at 1 April	714	629
Add additions	125	85
Less disposals	—	—
Balance at 31 March	<u>839</u>	<u>714</u>

Accumulated depreciation:

Balance at 1 April	—	—
Depreciation expense	<u>8</u>	<u>—</u>
Balance at 31 March	<u>8</u>	<u>—</u>
Net book value at 31 March	<u>831</u>	<u>714</u>

Buildings—

Gross carrying amount:

Balance at 1 April	973	973
Add additions	52	—
Less disposals	—	—
Balance at 31 March	<u>1,025</u>	<u>973</u>

Accumulated depreciation:

Balance at 1 April	272	239
Depreciation expense	<u>34</u>	<u>33</u>
Balance at 31 March	<u>306</u>	<u>272</u>
Net book value at 31 March	<u>719</u>	<u>701</u>

Land—

Gross carrying amount:

Balance at 1 April	841	841
Add additions	3	—
Less disposals	—	—
Net book value at 31 March	<u>844</u>	<u>841</u>

Total property plant and equipment—

Gross carrying amount:

Balance at 1 April	2,859	2,715
Add additions	211	155
Less disposals	—	(11)
Balance at 31 March	<u>3,070</u>	<u>2,859</u>

Accumulated depreciation:

Balance at 1 April	494	417
Less disposals	—	(11)
Depreciation expense	<u>81</u>	<u>88</u>
Balance at 31 March	<u>575</u>	<u>494</u>

Net book value at 31 March

<u>2,495</u>	<u>2,365</u>
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(i) There are no items of property, plant, and equipment which are not in current use.

(ii) There have been no impairment losses recognised or reversed in the current period.

(iii) There are no restrictions in title relating to property, plant, and equipment or items pledged as security for liabilities.

The carrying value of rental properties has been disclosed in note 19.

13. Capital Commitments and Contingent Liabilities

The following commitments exist for donations that have been approved in the current or previous years subject to the fulfilment of certain conditions in future years.

	2008 NZ\$'000	2007 NZ\$'000
Total commitments	<u>2,865</u>	<u>3,874</u>
Subject to fulfilment of the conditions, the commitments are payable as follows:		
Not later than 1 year	2,715	1,309
Later than 1 year and not later than 5 years	<u>150</u>	<u>2,565</u>
	<u>2,865</u>	<u>3,874</u>

There are no other capital commitments or contingent liabilities at balance date (2007 – Nil).

	2008 NZ\$'000	2007 NZ\$'000
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14. Reconciliation of Profit for the Period to Net Cash Cash Flows From Operating Activities

Profit for the period—	<u>(8,232)</u>	<u>10,817</u>
Adjust for non-cash items:		
Depreciation and loss on sale	81	88
Investment income	<u>20,550</u>	<u>(5,711)</u>
	<u>20,631</u>	<u>(5,623)</u>
Impact of changes in net assets and liabilities:		
(Increase)/decrease in trade and other receivables	2	24
Increase/(decrease) in trade and other payables	19	32
Increase/(decrease) in donations payable	602	418
Increase/(decrease) in employee entitlements	<u>5</u>	<u>—</u>
	<u>628</u>	<u>474</u>
Net cash inflow from operating activities	<u>13,027</u>	<u>5,668</u>

15. Financial Instruments

Financial Risk Management

The trust's activities expose it to a variety of financial risks: Market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and equity price risk), credit risk and liquidity risk.

The trust has policies to manage the risks associated with financial instruments. The trust is risk averse and seeks to minimise exposure from its treasury activities. The trust has established investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

Market Risk

The trust's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates and equity prices.

There has been no change to the trust's exposure to market risks or in the manner it manages and measures the risk.

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The trust's exposure to fair value interest rate risk is limited to its cash at bank and cash deposits with fund managers.

A 100 basis point increase or decrease is used when reporting interest rate risk, as it represents a reasonable assessment of the possible change in interest rates.

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments issued at variable interest rates expose the trust to cash flow interest rate risk.

A 100 basis point increase or decrease is used when reporting interest rate risk, as it represents a reasonable assessment of the possible change in interest rates.

The trust's exposure to interest rate risk for fair value and cash flow interest rate risk on financial assets and financial liabilities are detailed in the liquidity risk management section of this note.

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates.

Foreign exchange risk arises from transactions and recognised assets that are denominated in a currency that is not the trust's functional currency. The table below details the trust's sensitivity to a 10% increase and decrease in the New Zealand dollar against the relevant foreign currencies. 10% is the sensitivity rate used as it represents a reasonable assessment of the possible change in foreign exchange rates. The sensitivity analysis includes only outstanding foreign currency denominated monetary items and adjusts their translation at the period end for a 10% change in foreign currency rates.

Equity Price Risk

The trust is exposed to equity price risk. This arises from investments held by the trust and classified as financial assets at fair value through profit and loss.

Credit Risk Management

Credit risk is the risk that a third party will default on its obligation to the trust, causing the trust to incur a loss.

Due to the timing of its cash inflows and outflows, the trust invests surplus cash with registered banks. The trust's investment policy limits the amount of credit exposure to any one institution.

The trust has processes in place to review the credit exposure and credit quality of funds prior to the funds being deposited with financial institutions.

The trust's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash equivalents (note 9), other financial assets at fair value through profit or loss (note 11) and trade and other receivables (note 10).

Liquidity Risk Management

Liquidity risk is the risk that the trust will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. The trust aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, the trust maintains a target level of investments that must mature within specified timeframes.

Capital Risk Management

The trust's objectives when managing trust capital is to safeguard its ability to continue as a going concern so that it can continue to provide returns for the community. The capital structure of the trust consists of cash and cash equivalents and trust funds. The trust's investment committee reviews the trust funds and risks associated with the trust funds.

Following the sale of the trust's shares in Trust Bank New Zealand Limited in April 1996, the trustees agreed that the value of the trust at that time should be maintained for the benefit of current and future generations living in the Waikato region. For this purpose, the trustees agreed that \$169,800,000 would be considered as the initial capital of the trust and increased each year to reflect growth due to inflation and regional growth.

The trustees have adopted an investment strategy with a targeted long term annual rate of return of 6.8% (2007 – 6.8%, 2008 – 7.14%) of the trust's capital value. Recognising that actual returns are likely to fluctuate from year to year, the trust retains the variation from the target in trust funds so that in years when investment returns are less than the target, sufficient funds are available to meet expenditure and make distributions. If the trust fund falls below the value that needs to be maintained for the benefit of current and future generations, the level of expenditure and distributions are reviewed by the trust.

The trust's present donation policy is to distribute annually as donations between 3.5% and 4.5% of the trust fund value that should be maintained for the benefit of current and future generations. The trustees recognise that for a number of reasons this might not always be achievable and that there will inevitably be fluctuations between the donations distributed and the actual target.

The trust uses the services of an investment adviser to pursue an investment policy considered appropriate for the trust. The policy at 1 April 2007 was to achieve a long-term asset allocation of:

New Zealand equities	7.50%
New Zealand fixed interest	25.00%
New Zealand cash	12.50%
Global fixed interest	27.50%
Global equities	27.50%
	<u>100.00%</u>

During the year, the trust reviewed its investment strategy and at 31 March 2008, the policy is to achieve a long term asset allocation of:

New Zealand equities	10.00%
New Zealand fixed interest	10.00%
New Zealand cash	0.00%
Global equities	27.50%
Global fixed interest	40.00%
Global listed property	7.50%
Collateralised commodities futures	5.00%
	<u>100.00%</u>

The trust's actual asset allocation during the year has reflected the gradual transition from the old policy to the new.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument, are disclosed in note 1 to the financial statements.

The following table summarises the sensitivity of the trust's financial assets and liabilities to interest rate risk, foreign exchange risk and equity price risk.

	Carrying amount \$'000	Interest rate risk				Foreign exchange risk				Equity price risk			
		-1%		+1%		-10%		+10%		-10%		+10%	
		Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000
31 March 2008													
<i>Financial assets</i>													
Derivative financial instrument	(620)	-	-	-	-	(7,413)	(7,413)	6,065	6,065	-	-	-	-
Assets recorded at fair value through the profit or loss (FVTPL)	240,538	(1,562)	(1,562)	1,562	1,562	15,327	15,327	(12,541)	(12,541)	20,745	20,745	(20,745)	(20,745)
Total increase/(decrease)		(1,562)	(1,562)	1,562	1,562	7,914	7,914	(6,476)	(6,476)	20,745	20,745	(20,745)	(20,745)

	Carrying amount \$'000	Interest rate risk				Foreign exchange risk				Equity price risk			
		-1%		+1%		-10%		+10%		-10%		+10%	
		Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000
31 March 2007													
<i>Financial assets</i>													
Derivative Financial Instrument	2,067	-	-	-	-	(7,739)	(7,739)	6,332	6,332	-	-	-	-
Assets recorded at fair value through the profit or loss (FVTPL)	245,827	(1,553)	(1,553)	1,553	1,553	14,966	14,966	(12,245)	(12,245)	21,246	21,246	(21,246)	(21,246)
Total increase/(decrease)		(1,553)	(1,553)	1,553	1,553	7,227	7,227	(5,913)	(5,913)	21,246	21,246	(21,246)	(21,246)

The following financial assets have been recognised in the financial statements of the trust.

	Notes	2008 NZ\$'000	2007 NZ\$'000
Enhanced passive global equities	11	<u>66,775</u>	<u>69,724</u>
Denominated in the following currencies:			
Canadian dollar equivalents		2,965	2,675
Danish krona equivalents		401	380
Euro equivalents		12,427	11,916
Great Britain pound equivalents		7,192	8,252
Hong Kong dollar equivalents		694	582
Japanese yen equivalents		6,824	7,683
New Zealand dollars		47	129
Norwegian kroner equivalents		381	380
Singapore dollar equivalents		427	438
Swedish krona equivalents		795	869

Swiss franc equivalents		2,384	2,279
United States dollar equivalents		<u>32,239</u>	<u>34,141</u>
		<u>66,775</u>	<u>69,724</u>
New Zealand fixed interest and cash	11	<u>85,004</u>	<u>90,186</u>
Denominated in the following currency:			
New Zealand dollars		<u>85,004</u>	<u>90,186</u>
		<u>85,004</u>	<u>90,186</u>
New Zealand equities and cash	11	<u>17,540</u>	<u>20,820</u>
Denominated in the following currency:			
New Zealand dollars		<u>17,540</u>	<u>20,820</u>
		<u>17,540</u>	<u>20,820</u>
Global fixed interest	11	<u>71,219</u>	<u>65,097</u>
Denominated in the following currencies:			
Australian dollar equivalents		3,084	1,881
Canadian dollar equivalents		1,802	1,549
Danish krona equivalents		256	221
Euro equivalents		23,908	19,152
Great Britain pound equivalents		9,130	4,095
Japanese yen equivalents		12,727	12,290
Poland zloty equivalents		128	111
South Korean dollar equivalents		–	553
United States dollar equivalents		<u>20,183</u>	<u>25,245</u>
		<u>71,219</u>	<u>65,097</u>

Forward Foreign Exchange Contracts

The trust manages its foreign exchange risk by using forward exchange contracts to cover 100% of its foreign currency exposures. Such forward exchange contracts have the economic effect of converting foreign currency denominated balances into New Zealand dollars. These forward exchange contracts are not treated as hedges for accounting purposes.

The following table details the forward foreign currency contracts outstanding at reporting date.

	Average Exchange Rate		Foreign Currency		Contract Value		Fair Value	
<i>Outstanding Contracts</i>	2008	2007	2008 \$'000	2007 \$'000	2008 NZ\$'000	2007 NZ\$'000	2007 NZ\$'000	2007 NZ\$'000
Buy Canadian Dollars								
Less than 3 months	0.7710	0.8135	2,391	2,085	3,101	2,580	102	32
Buy Swiss Franc								
Less than 3 months	0.7905	0.8474	1,962	2,034	2,482	2,441	(75)	83
Buy Euro								
Less than 3 months	0.5114	0.5257	7,059	7,187	13,803	13,836	(564)	339
Buy Great British Pounds								
Less than 3 months	0.3897	0.3591	2,954	2,945	7,581	8,275	59	155
Buy Japanese Yen								
Less than 3 months	78.5158	80.8792	578,924	690,767	7,373	8,656	(156)	343
Buy US Dollars								
Less than 3 months	0.7759	0.7020	26,512	25,103	34,157	36,413	(13)	1,115
Sell Japanese Yen								
Less than 3 months	76.8503	83.1233	44,685	39,676	581	477	–	–
Sell Euro								
Less than 3 months	0.4968	–	216	–	433	–	7	–
Sell US Dollars								
Less than 3 months	0.7929	–	714	–	900	–	20	–
Sell Canadian Dollars								
Less than 3 months	0.7971	–	66	–	83	–	–	–
Sell Swiss Franc								
Less than 3 months	0.7670	–	90	–	117	–	–	–
Sell Great British Pounds								
Less than 3 months	0.3926	–	111	–	283	–	–	–
					<u>70,894</u>	<u>72,678</u>	<u>(620)</u>	<u>2,067</u>

The trust has entered contracts to hedge their investments denominated in foreign currency.

Liquidity and Interest Risk Tables – Financial Liabilities

The following tables detail the trust's remaining contractual maturity for its non derivative financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the trust can be required to pay. The table includes both principal and interest cash flows.

	<i>Less than 1 year NZ\$'000</i>	<i>1–2 years NZ\$'000</i>	<i>2–3 years NZ\$'000</i>	<i>More than 3 years NZ\$'000</i>	<i>Total NZ\$'000</i>
2008					
Non interest bearing payables					
– Trade and other payables	182	–	–	–	182
– Employee entitlements	17	–	–	–	17
– Donations payable	1,414	1,080	–	–	2,494
	<u>1,613</u>	<u>1,080</u>	<u>–</u>	<u>–</u>	<u>2,693</u>
2007					
Non interest bearing payables					
– Trade and other payables	163	–	–	–	163
– Employee entitlements	12	–	–	–	12
– Donations payable	1,892	–	–	–	1,892
	<u>2,067</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>2,067</u>

16. Donations

On 29 September 2007, the *Waikato Times* published a list totalling \$8,725,216 which showed all of the donations approved by the trust from the period 1 April 2007 to 29 September 2007.

A copy of the list can be viewed at

www.trustwaikato.co.nz

or requested from the Trust Waikato office, telephone 0800 436 628.

During the year, the trust has reviewed how it accounts for donations with significant conditions attached. Where there are significant conditions attached which have not been met at balance date, these commitments have been disclosed as contingent liabilities in note 13. Where the conditions have been met, the donation has been included in the donations payable figure in the balance sheet. The impact of this change has resulted in a change in how some donations approved in previous years have been treated in the 2008 financial statements.

The donation expense in the income statement can be reconciled to the list published in the *Waikato Times* as follows:

	\$
Total donations published in the <i>Waikato Times</i> on 29 September 2007	8,725,216
<i>Less</i> Future conditional commitments included in above:	
Alcohol and Drug Community Support Trust	(60,000)
Eastlink – Lugton Park Combined Sports Association	(100,000)
Frankton Dinsdale Rauawaawa Charitable Trust	(35,000)
Glen Murray Community Association Inc	(15,000)
Hamilton Hydrotherapy Pool Charitable Trust	(130,000)
Hora Hora Marae	(70,000)
Huntly Mining & Cultural Museum Society Inc	(75,000)
Matahuru Papakainga Committee	(100,000)
Order of St John – Otorohanga	(50,000)
Otorohanga Domain Sports Association	(10,000)
Pikitu Marae	(25,000)
Poukura Marae	(18,000)
Purekireki Marae Committee	(60,000)
Tauwhare Marae Committee	(30,000)
Te Ihingarangi Marae	(50,000)
Te Ohaaki Marae – Huntly	(30,000)
Vision Waihi Trust	(100,000)
Waikato Community Hospice Trust	(100,000)
Waikato Technology Support and Resource Centre	(25,000)
Waipa District Council	(250,000)
	<u>(1,333,000)</u>
<i>Less</i> Past year's conditional commitments previously classified as payable:	
Cambridge High School	(10,000)
Hamilton Boys' High School	(70,000)
Hinerangi Tawhaki Marae	(15,000)
Maniapoto Rugby Sub Union Inc	(30,000)

Morrinsville Art Gallery Charitable Trust	(160,000)
Morrinsville Wheelers Society Inc	(40,000)
Motiti Marae	(20,000)
Ngatira Marae Committee Society Inc	(7,500)
Otorohanga Netball Centre	(10,000)
Pirongia Sports & Recreation Centre	(75,000)
Raglan & District Museum Society	(60,000)
Raglan & District Museum Society	(60,000)
Rengarenga Marae	(90,000)
South Waikato Stroke Support Group	(15,000)
St John Ambulance – Te Awamutu	(8,000)
Surfside Christian Life Centre	(20,000)
Tauhei Marae Charitable Trust	(65,000)
Te Awamutu Gracelands Trust	(75,000)
Te Awamutu Gracelands Trust	(25,000)
Te Awamutu Light Operatic Society Inc	(13,000)
Te Karaka Marae	(50,000)
Te Kauae Marae	(20,000)
Te Kohao Health Limited	(300,000)
Te Kuiti High School Board of Trustees	(10,000)
Te Kura Kaupapa Maori o Whakawatea	(20,000)
Tokoroa Mountain Bike Club	(18,000)
Waahi Marae Committee	(45,000)
	<u>(1,331,500)</u>
Additional donations paid or unconditionally committed:	
Dyslexia Foundation of NZ	5,000
Frankton Dinsdale Rauawaawa Trust	2,100
Hamilton Multicultural Services	3,500
Hauraki Maori Trust Board	3,500
K'Aute Pasifika	3,500
Kirikiroa Family Services Trust	3,000
Maniapoto Marae Pact Trust	3,500
Music and Arts Waikato	593,000
Nga Rangatahi o Mana Motuhake Inc	2,000
Okarea Marae	100,000
Raglan Maori Wardens Charitable Trust	5,000
Raukawa Trust Board	3,500
Social Services Waikato	741,000
Sport Waikato	1,160,000
Te Runanga o Kirikiriroa	3,500
Te Runanga o Kirikiriroa	3,500
Thames Early Childhood Education Centre	750
Tokoroa Council of Social Services	3,500
Waikato Raupatu Lands Trust	3,500
Whiti Te Ra Hou Trust	10,000
	<u>2,653,350</u>
Donations withdrawn, reduced or refunded:	
Ace Swimming Club	(65)
Crawshaw School	(5,000)
Hamilton Golf Club	(228)
Headland Seat Initiative	(920)
IHC – Regional	(3,000)
Indigo Festival	(7,000)
Lairdvale Te Kohanga Reo	(5,000)
Narrows Park Ministry Trust	(6,000)
Social Services Waikato	(43,000)
Taupo Sexual Assault Counselling Service	(3,500)

Totara Springs Christian Centre	(25,000)
Waikato District Council	(3,500)
	<u>(102,213)</u>
Total donations for the year	<u>8,611,853</u>

Of this amount, \$7,449,352 has actually been paid to community groups during the year. The remainder is made up of \$2,494,000, representing donations which will be paid when it is clear to the trust that the project in question will proceed and/or any other conditions have been met, less \$1,331,500, representing donations that have previously been classified as payables but have now been reclassified as contingent commitments.

Donations payable at balance date are:

	\$
For the 2008/09 year	1,414,000
For the 2009/10 year	<u>1,080,000</u>
	<u>2,494,000</u>

A full list of donations is available on request.

17. Meeting Attendance

The trust held 25 formal meetings during the year. The following table records each trustee's attendance at these formal meetings:

Trustee	Meeting Attendance	Remuneration \$
Anderson, Josie	12	5,940
Astle, Dennis	21	10,805
Baddeley, Clint	21	13,910
Cave, Christine	19	11,085
Doube, Bernadette	12	8,145
Hosking, Bruce (deputy chair to June 2007, investment committee chair from June 2007)	23	22,206
Karalus, Peta	14	11,085
Kilbride, John (chair from June 2007)	21	36,352
Law, Michael	22	15,215
McConnell, Angus (from June 2007)	17	9,838
Moxon, Tureiti (deputy chair from June 2007)	19	18,193
Muru, Judith (from June 2007)	15	11,483
Purnell, Max	20	11,855
Saunders, Glenda (to May 2007 as investment committee chair)	1	1,273
Tan, Fee-Ching	22	16,195
Te Awa, Ratapu Hori (to May 2007 as chair)	2	<u>6,345</u>
Total remuneration		<u>209,926</u>

In addition during the year, trustees took part in three Trust Waikato subcommittees, various training and development forums and community sector forums.

Trustees and trust staff were invited to 205 separate formal and informal meetings and functions. The trust was able to achieve representation at approximately 140 of these meetings and functions.

18. Conflicts of Interest

During the year, trustees and staff were required to declare when they had either a direct or indirect conflict of interest in a matter being considered by the trust. 119 such interests were recorded during the course of the year (2007 – 115) and a register of those interests is available for inspection at the trust.

2008	2007
NZ\$'000	NZ\$'000

19. Operating Lease

Non-cancellable operating leases:

Not longer than 1 year	11	29
Longer than 1 year and not longer than 5 years	–	11
Longer than 5 years	–	–
	<u>11</u>	<u>40</u>

Operating leases relate to buildings at 87 Boundary Road and 4 Little London Street. The lease term for 87 Boundary Road is 5 years with no right of renewal. The final expiry date of the lease is 19 September 2008. The lease term for 4 Little London Street is 3 years with no right of renewal. The final expiry date of the lease was 30 September 2007. A casual lease arrangement has been in place until Trust Waikato took over the building at 4 Little London Street after 31 March 2008.

The carrying value of the leased asset is \$798,857 (land – \$180,453, buildings – \$618,404), the accumulated depreciation is \$126,716 and the depreciation charge for the year is \$17,455.

20. Impacts of the Adoption of New Zealand Equivalents to International Financial Reporting Standards

The trust changed its accounting policies on 1 April 2007 to comply with NZ IFRS. The transition to NZ IFRS is accounted for in accordance with NZ IFRS-1 "First-time Adoption of New Zealand Equivalents to International Financial Reporting Standards", with 1 April 2006 as the date of transition.

Reconciliation of Equity

	Note	<i>Transition Balance Sheet 1 April 2006</i>			<i>Comparative Balance Sheet 31 March 2007</i>		
		<i>Previous NZ GAAP</i>	<i>Effect of transition to NZ IFRS</i>	<i>NZ IFRS</i>	<i>Previous NZ GAAP</i>	<i>Effect of transition to NZ IFRS</i>	<i>NZ IFRS</i>
		<i>NZ\$'000</i>	<i>NZ\$'000</i>	<i>NZ\$'000</i>	<i>NZ\$'000</i>	<i>NZ\$'000</i>	<i>NZ\$'000</i>
Equity:							
Trust funds	(a)	214,015	23,470	237,485	219,365	28,937	248,302
Investment fluctuation reserve	(a)	23,470	(23,470)	–	28,937	(28,937)	–
Donation reserve		–	–	–	–	–	–
Total equity		<u>237,485</u>	<u>–</u>	<u>237,485</u>	<u>248,302</u>	<u>–</u>	<u>248,302</u>
Current liabilities:							
Trade and other payables	(b)	143	(13)	130	175	(12)	163
Donations payable		1,474	–	1,474	1,892	–	1,892
Employee entitlements	(b)	–	13	13	–	12	12
Total current liabilities		<u>1,617</u>	<u>–</u>	<u>1,617</u>	<u>2,067</u>	<u>–</u>	<u>2,067</u>
Current assets							
Cash and cash equivalents		632	–	632	71	–	71
Trade and other receivables		63	–	63	39	–	39
Derivative financial instruments	(c)	–	(4,277)	(4,277)	–	2,067	2,067
Total current assets		<u>695</u>	<u>(4,277)</u>	<u>(3,582)</u>	<u>110</u>	<u>2,067</u>	<u>2,177</u>
Non-current assets:							
Other financial assets at fair value through profit and loss	(c)	236,108	4,277	240,385	247,894	(2,067)	245,827
Property, plant and equipment		<u>2,299</u>	<u>–</u>	<u>2,299</u>	<u>2,365</u>	<u>–</u>	<u>2,365</u>
Total non-current assets		<u>238,407</u>	<u>4,277</u>	<u>242,684</u>	<u>250,259</u>	<u>(2,067)</u>	<u>248,192</u>
Net assets		<u>237,485</u>	<u>–</u>	<u>237,485</u>	<u>248,302</u>	<u>–</u>	<u>248,302</u>

(a) Investment Fluctuation Reserve

Under previous NZ GAAP, the trust maintained three reserves (capital, investment fluctuation and donation reserve). The purpose of these reserves was to prudently manage its financial affairs. Transfers were made between the reserves based on the trust's reserve policy. Under NZ IFRS, the trust does not disclose these reserves separately.

(b) Employee Entitlements

Under previous NZ GAAP, employee entitlements were classified as trade and other payables. Under NZ IFRS, employee entitlements have been classified separately.

(c) Derivative Financial Instruments

Under previous NZ GAAP, foreign exchange forward contracts were not accounted for on the balance sheet. Investments in foreign currencies were however translated using the exchange rate of the foreign exchange forward contracts, held at balance date, as the trust was hedge accounting under previous GAAP. Under NZ IFRS, the trust has decided not to hedge account. As a result, the investments in foreign currencies have been translated using the market rate at balance date and the fair value of the derivatives at balance date has been recognised separately in the balance sheet. As the foreign currency denominated investments were 100% hedged, there is no impact on the Income statement.

Effect of NZ IFRS on the Cash Flow Statement for the Year Ended 31 March 2007

Donations paid from capital were included in investing activities under previous NZ GAAP. This balance has been reclassified to operating activities under NZ IFRS. The impact was a decrease in cash flows from operating activities of \$294,000 and an increase in cash flows from financing activities of \$294,000.

Effect of NZ IFRS on the Income Statement for the Financial Year Ended 31 March 2007

There are no material differences between the income statement presented under NZ IFRS and the income statement presented under superseded policies.

21. Subsequent Events

There are no matters or events that have arisen, or been discovered, subsequent to balance date that would require adjustment to, or disclosure in, these financial statements.

22. Related Party Transactions**Key Management Personnel**

The compensation of the trustees and executives, being the key management personnel of the trust, is set out below:

	2008	2007
	<i>NZ\$'000</i>	<i>NZ\$'000</i>
Short term trustee and employee benefits	<u>357</u>	<u>340</u>
	<u>357</u>	<u>340</u>

Transactions With Key Management Personnel

Key management were related to organisations that received donations totalling \$70,000 (2007 – \$10,000) during the year. Interests were declared when these donations were considered and key management took no part in deliberations relating to organisations they had an interest in.

There are no outstanding balances at balance date.

Transactions With Trustees

Trustees were related to organisations that received donations totalling \$242,700 (2007 – \$342,300) during the year. Interests were declared when these donations were considered and trustees took no part in deliberations relating to organisations they had an interest in.

There are no outstanding balances at balance date.

Audit Report to the Trustees of The Waikato Community Trust Incorporated

We have audited the financial statements. The financial statements provide information about the past financial performance of The Waikato Community Trust Incorporated and its financial position as at 31 March 2008. This information is stated in accordance with the accounting policies.

Trustees' Responsibilities

The trustees are responsible for the preparation, in accordance with New Zealand law and generally accepted accounting practice, of financial statements which fairly reflect the financial position of The Waikato Community Trust Incorporated as at 31 March 2008 and the results of operations and cash flows for the year ended on that date.

Auditors' Responsibilities

It is our responsibility to express to you an independent opinion on the financial statements presented by the trustees.

Basis of Opinion

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

- the significant estimates and judgements made by the trustees in the preparation of the financial statements; and
- whether the accounting policies are appropriate to The Waikato Community Trust Incorporated's circumstances, consistently applied and adequately disclosed.

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

Other than in our capacity as auditor, we have no relationship with or interests in The Waikato Community Trust Incorporated.

Unqualified Opinion

We have obtained all the information and explanations that we have required.

In our opinion, the financial statements fairly reflect the financial position of The Waikato Community Trust Incorporated as at 31 March 2008 and the results of its operations and cash flows for the year ended on that date.

Our audit was completed on 19 June 2008 and our unqualified opinion is expressed as at that date.

DELOITTE, Chartered Accountants, Hamilton, New Zealand.

A copy of these financial statements and a full list of 2007–2008 donations is available on request.

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