1946 NEW ZEALAND

EAST COAST NATIVE TRUST LANDS

BALANCE-SHEET AND STATEMENT OF ACCOUNTS FOR THE PERIOD 1ST JULY, 1945, TO 30TH JUNE, 1946

Presented to both Houses of the General Assembly in pursuance of Section 40 of the Native Purposes Act, 1931

Less depreciation ...

EAST COAST NATIVE TRUST LANDS

Balance-sheet as at 30th June, 1946

367,300 14 1 69,421 3 0 11,265 13 8 7,112 8 7	1,478 13 4 5,193 6 6 6,671 19 10 12,347 3 0 1,440 15 0	364 10 0 17 10 0 12 10 0 10 26 10 0 10 30 0	18,830 0 0 107 8 9 6 107 8	c =
freehold lands Live-stock on stations as per Schedule Plant and funiture on stations Mangatu No. 1	Sundry debtors Rent due Amounts due by sundry Natives Ngapakira live-stock Investments— Gisborne Sheep-farmers Cisborne Sheep-farmers Cisborne Sheep-farmers	Heozen Meat and Mereantile Co., Ltd.: Shares Less amount written down 1,458 0 0 Less amount written down 1,093 10 0 Hawke's Bay Farmers, Ltd. Williams and Kettle, Ltd. Common, Shelton, and Co., Ltd. Goo, H. Sedles, Ltd.	War Joans————————————————————————————————————	Inscribed stock Office premises— \mathcal{C} s. d. Half-share section 300 0 0 Half-share building 1.631 9 3
State Advances Corporation: Half-share, mortgage office £ s. d. premises Bank of New South Wales— Current Account Line-stock on stations Plant and furniture of Interest accured 25,646 2 4 Plant and furniture of Interest accured 25,906 5 10	Rates accrued 1,208 9 4 Sundry creditors 1,208 10 4 Rent duc 5,193 6 6 Amount at credit of various Block Distribution Accounts 8,868 14 3 Amount due to sundry Natives 220 3 2 Special Reserve Account 3,047 14 10 Balance 1,506,798 2 11			

	Office infiniture and fixtures	TXTUTES		:	* *	:	C/T	>	⊃	
	Travelling plant	:	:	:	:	:	625	=	Ξ	
	Holiday-pay stamps in hand	in hand	:	:	:	:	G:	ĭÇ	<i>5</i> .	
	Building-materials	:	:	:	:	:	81 871	18	ō,	
	Produce unrealized		:	:	;	:	2.070	33	=	
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£507,211 7 4						ij	507,211 7	-1	+	

AUDITORS CERTIFICATE

We have audited the accounts of the East Coast Native Trust Lands for the year ended 30th June, 1946, and our report on the audit of the accounts is contained in letter of even date to the Hon. the Minister of Native Affairs.

CLARKE, MENZIES, AND CO.

Public Accountants, Auditors.

Wellington, New Zealand, 17th March, 1947.

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EAST COAST NATITYE TRUST LANDS-continued

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к. 1946	: : : : : : : : : : : : : : : : : : :	- =	: : : :		39,963 13 6	6,907 6 7	6,907 6 7	876 5 6	8,760 8 0 1,884 15 11	10,645 3 11 7,024 17 4
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POSITION OF	ਦ '' '' ''	34 965 6 0	:	27,396 9 3	16,585 9 6	:	T	16,974 19 8 1,127 16 4 586 12 8	01 - 1	
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6,622	7,869 6,112	9,719 3 1,147 18		 edule		
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STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 1946 EAST COAST NATIVE TRUST LANDS—continued

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KOPUA STATION: MARAETAHA 1D	Debits	Balance at debit at 30th June. 1945 Plant and furniture— At 30th June, 1945	Donations t. s. d. Live-stock at 30th June. 1945— £ s. d. 4.136 sheep 2.870 17 0 1935 10 0 18 horses 120 0 0	Sheep bought	Rates Rent Interest Committee fees and expenses Management and office expenses	Path wool-
	ε ». d.	12,007 10 1 327 15 6				16,557 7 10
PAKOWHAI FARM	Credits	30th June, 1945 at 30th June, 1946 37 10 9	Credited last year	Sheep sold 1,858 5 7 Cattle sold 138 15 10 Skins and bides sold 8 4 6 Hay sold 26 11 8 Crawing 26 11 8 Crawing	k at 30th June, 1946	Live-stock at 30th June, 1945————————————————————————————————————

50 13 2 4 0 0 6 10 0 4,410 13 0	9,494 1 3 648 7 9 10,142 9 0 £6,626 14 2	872 3 7 872 3 7 872 3 7 8872 13 7 8872 13 7	** C
Nkins and bides sold	Plant and furniture at 30th June, 1946 Balance at debit at 30th June, 1946	TE KURI Debits Balance at debit at 30th June, 1945 Court fees, appointment committees Balance at debit at 30th June, 1946	MARAETAHA 2, SECTION Chedits Balance at credit at 30th June, 1945 Interest Balance at credit at 30th June, 1946
Rates		MARAETAHA 2, SECTIONS 3 AND 6 Balance at debit at 30th June, 1945 $\frac{E}{E}$ s. d. Distribution $\frac{E}{E}$ s. d. Donations $\frac{2.349}{2.3}$ 0 Land-tax $\frac{2.2}{2.3}$ 3 Committee fees and expenses $\frac{2.2}{2.3}$ 3 Yores for meetings $\frac{2.2}{2.3}$ 14 Count fee, appointment committee $\frac{2.5}{2.3}$ 16 Management and office expenses $\frac{2.5}{2.3}$ 18	Rent received 636 17 8 Interest 89 2 1 725 19 9 Balance at debit at 30th June, 1946 £15,941 15 7

EAST COAST NATIVE TRUST LANDS-continued

ONENIII STATION STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 1946—continued

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ONENUI STATION	1945	::::::	2, 288 18 0 0 0 620 0 0 0		1,364 13 10 404 12 6 111 7 1 621 1 3	: : : : : : : : : : : : : : : : : : :	
ÑO	Balance at debit at 30th June, 1945	Plant at 30th June, 1945 Plant bought Donations Disking serub Road-formation	Live-stock at 30th June, 1945—6,034 sheep 602 eattle 46 horses	Sheep bought (attle bought Horses bought Wages	Running-expenses, including repairs and maintenance	Sates interest	
9	40,810 12 0	d. £ s. d. 390 In 0 2 7 102 Is 9	1,2,7	20 0 3 20 0 3 3 0 0 0 4 684 12 10 0 0	3,825 2 0 9,717 12 9 50,919 0 9	d. 0 0 0 0 0 	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
PATEMARU STATION: MARAETAHA 2, SECTIONS 3 AND	Creaus Balance at credit at 30th June, 1945	Trant and numiture at 30th June, 1946 1945 wool— Rectation, £311 9s. 2d.; credited last year, £235 Realized, £74 7s. 7d.; valued at £48	1940 Wool— 1940 Wool— 1945 III II 11 11 12 12 13 14 14 14 14 14 14 14	Natus and mades sold		1 June, 1945— 1,	Sheep bought

Credits E 8. T 71 11 48 0	Sheep sold 2,833 0 8 8 8 8 8 8 8 8 8	13,630 15 1 Plant and furniture on band at 30th June, 1.370 1 7 15,000 16 8	:	MANGAPOIKE B Chedits Chedits Condits Condits	ihoa Marac Fund 50
Running-expenses, including repairs and maintenance 430 9 5 Rates 312 0 9 Management and office expenses 269 6 3 Plant and furniture £ s. d. At 30th June 1945 221 0 0	.: 168 17 .: 168 17 oth June, 1946		ONENUI FISHING-BOATS $Debits$ Es. d. Balance at debit at 30th June, 1945 1,073 \pm 11	('artage and railage 119 2 Interest 42 14 11	Insurance relate 6 2 8 Sale of truck 106 2 8 Balance at debit at 30th June, 1945 £1,011 16 4

EAST COAST NATIVE TRUST LANDS—continued

	L	TATEMENT	STATEMENT OF ACCOUNTS FOR THE	FOR THE YE	YEAR EXDED 30TH JUNE, 1946—continued	ontinued		
POHATU	ROA STA	ATION: MAI	POHATUROA STATION: MANGAPOIKE 2A	8	MAHURANGI STATION: MANGAPOIKE 2B AND PARTS 2D AND 2A 3	APOIKE 213 AN	D PARTS 21	D AND 2A 3
		Debits .		E s. d.	1	Debits		£ s. d.
Balance at debit at 30th June, 1945. Plant and furniture at 30th June, 1945 (Jearning and fencing)	30th June, 1945 30th June, 19	1945 re. 1945	ं: : :च % : : :*	23, 273 6 5 625 8 6 839 4 6	Balance at debit at 30th June, 1945. Plant and furniture at 30th June, 1945. Plant honort		867 12 8 121 4 2	6,340 13 8
4.125 sheep 704 cattle 24 horses	:::	2,839 ± 0 2,538 0 0 120 0 0			Clearing and grassing Donations Dive-stock at 30th June, 1945——£	: -		988 16 10 1,187 6 0 56 9 11
Sheep bought Wages Running-expenses, including		 repairs and	172 11 3 1,193 9 7		` _ :	000		
maintenance Rates Interest	:::	:::	일 c - :		Sheep bought	8,189 	8,189 10 0 1,464 5 0 59 11 11	
Management and office expenses	expense	·:	396 9 4	9,481 9 6	ses, including	repairs and	e <u>:</u>	
				34,219 8 11	maintenance	ξ ૐ : : :	± 22 !	
					Rent		78 12 8	
					Interest	:::	635 1 11 40 4 11 555 18 1	- - - - - - - - - - - - - - - - - - -
		Credits				manus approve		1
1945 wool— Retention-money Credited last year	:	£ 8. d. 258 13 0 190 0 0					71	25,149 2 6
Realized	: ::	94 17 5	68 13 0			7.7		
	:	1,502 13 3	38 17 5		1945 wool— Retention, 5414 13s. 1d.; eredited last vear. £310	f s. d. 104 13 – 1		
Dagmaca	:		1,566 13 3		Realized, £184 178, 4d.:	Y-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		
Skins and hides sold Meat sold	:::	: : :	53 15 3 24 3 10		valued at £104	80 17 4	185 10 . š	

18,369 9 10	E6,779 12 8
1946 wool— Sold So	Balance at debit at 30th June, 1946
1946 wool— Sold	2,703 2 1 32,811 17 11 32,811 17 11 256 19 0
Live-stock at 30th June, 1946— 3.948 sheep 2,657 16 0 798 cattle 2,918 0 0 17 horses 2,918 0 0 17 horses 35 0 0 85 0 0 85 0 16 8,875 3 Plant and furniture on hand at 30th June, 1946 Balance at debit at 30th June, 1946	TAHORA 2c 1, SECTION 3 Credits

EAST COAST NATIVE TRUST LANDS—continued

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 1946—continued

RA 2c 1, SECTION	က	PAPUNI STATION: TAHORA 2F 2	
Credits	E 8. cl.	Credits	£ s. d.
Balance at credit at 30th June, 1945 Plant and furniture on hand at 30th June, 1946	4.9261510 $1,24760$	Balance at credit at 30th June, 1945	28,450 18 9 1,147 18 4
1945 wool— £ s. d. £ s. d. Retention-money 362 6 2 Credited last year 270 0 0		1945 wool— Retention, £512 5s. 8d.; eredited last year, £385 127 5 8	
Realized 115 1 1 92 6 2 Valued at 72 0 0		Realized, £170 12s. 8d.; 66 12 8 valued at £104 66 12 8 193 18 4	
Sold 2,116 16 1 Unrealized 2,116 16 1		ed 5,469 2 1	
Sheep sold 2,678 16 8 Cattle sold 893 4 0 Skins and hides sold 16 9 6 Live-stock at 30th June, 1946— £ s. d.		Sheep sold 3,392 8 11 (attle sold 1,560 3 1 Hrses sold 1,560 3 1 Skins and hides sold 1,500 3 1 Nort sold 1,500 3 1	
2,542 2,699 380	12,535 0 6	κ at 30th June, 1946— κ s. d. teep $\tilde{5}$, 124 15 0 at the $\tilde{4}$, 234 10 0 oxes 360 0 0	
	18,709 2 4	Half-share, Ngapakira profit 185 10 10	19,211 4 5
Live-stock at 30th June, 1945— £ s. d. 5.285 sheep 3,826 12 0 730 eattle 2,559 0 0 35 horses 565 0		$Debits$ Tive-stock at 30th June 1945 ϵ	48,810 1 6
Sheep bought		5,796 4,317 450	
6 110 day 1		Sheep bought 153 15 0 Cattle bought 160 0 0 Horses bought 78 15 0	

Wages 2,368 1 11		Plant bought	-	TAHORA 20 2, SECTION 2	.: 13,	Rent received	14,822-14-6	Land-tax Donations Donations Committee expenses Management and office expenses Donations 17 8 4 17 8 4 19 10 9 Management and office expenses 131 2 8	Balance at credit at 30th June, 1916
	Balance at credit at 30th June, 1946 £6,112 9 1	TAHORA 25 2	### ##################################	Management and office expenses 9 3 3 304 16 4	. Cordits 11,541 9 6	Reat received 183 5 1	Balance at debit at 30th June, 1946	PAREMATA 4: HALL ACCOUNT Debits Unbits Balance at debit at 30th June, 1945 1.078 Insurance 69 Interest 43	Balance at debit at 30th June, 1946 g1, 127-16 +

EAST COAST NATIVE TRUST LANDS—continued

Statement of Actount for the Year exded 30th June, 1946—coldinged

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TAHORA 20 3, SECTION 2		623 IS 11 Plant and furniture on hand at 30th June,	1945	Live-stock at 30th June, 1945: £	61 ewes	('attle bought	Running-expenses, including	repairs and maintenance	Wages	Rent	Rates	Management and office	expenses			843 15 2		1,40/ 14 1
	Cradits	Balance at credit at 30th June, 1945	45 wool € 8. d. € 8. d.	Realized 31 1 8	Valued at 16 0 0	S. [C]	neep sold 17 0 0	ent collected 40 2 4	Building-materials sold 5 0 2	rterest 9 9 6	Live-stock at 30th June, 1946: 146 cattle 730 0 0			Plant and furniture on hand at 30th June,	9 T 1.6 9761			

STATEMENT OF ACCOUNT FOR PERIOD ENDED 30TH JUNE, 1916

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		Plant bought		noq c	e bou	es bor	X	ning-e	inten	X.	est	Lanagement and office expenses)				
		Plant		Sheep bought	Catt	Hors	Wagn	Rum	ma	Rates	Interest	Mame					

EAST COAST NATIVE TRUST LANDS-continued

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 1946 - continued

-	30,855 6 0	3,237 19 + 62 17 9 200 0 0	18.783 16 1	53, 139 19 2
20	.: 30 £ 8. d. 2,615 15 5	3,200 15 0 6 171 10 0 6 3,413 18 7	2.049 13 + 677 9 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,233 19 6 343 13 0
PAROA STATION: MANGAHEIA	Denns ne. 1945	3,940 15; 0; 3,105; 0; 0; 1; 1; 1; 1; 1; 1; 1; 1; 1; 1; 1; 1; 1;	10	() preditis () 2 () 4. () 4. () 5. () 4. () 5. ()
PAROA S'	Balance at debit at 30th June, 1945 Plant and furniture—At 30th June, 1945 Sonoht	Water-supply Clearing scrub Live-stock at 30th June, 1945 5,279 sheep 669 cattle 13 horses Sheep bought Cattle bought Wages	Kummye-expenses, including— Repairs and maintenance Painting buildings Rates Rent Interest Management and office expenses	1945 wool— Refrontion, £362–58, 7d.: eredited last year, £270 Realized, £115–98, 5d.: valued at £64 Sold Unrealized
	12,651 2 1 424 × 9 51 17 8		9,719 0 5	
3, 1E, 26, ANI	: : : =	x + 0 = +	288 15 288 15 464 10 583 6 583 6 563 5 563	56 17 10 1,249 2 1 4,482 18 10 28 18 10 8 12 8
PAREMATA	1945 ne, 1945 * \$ s. d.	54 39 15 73 15	::::	Chedita E. S. d. 38 6 10 18 11 0 1, 217 2 1 32 0 0
IWINUI STATION: PAREMATA 3, 1E, 26, AND 27	Balance at debit at 30th June, 1945. Plant and furniture at 30th June, 1945. Donations.	3.063 sheep 141 cattle 11 horses Sheep bought Horse bought Wages Ruming-expenses, including Repairs and maintenance Painting building	Rates Interest ('ommittee fees and expenses Management and office expenses	1945 wool— Retention, £153 6s. 10d.: credited last year, £115 Realized, £42 11s.; valued at £24 1946 wool— Sold Unrealized Sheep sold Catrle sold Skins and hides sold Meat sold

Naize sold, £68 10s; £ s. d. 2,458 loep 1,783 10 0 2,458 loep 1,783 10 0 3,783 10 0 4,003 11 120 0 0 2,548 loep 1,783 10 0 1,783 10 0 2,458 loep 1,783 10 0 3,861 10 4,003 11 1,783 10 0 1,783 10 0 2,458 10 3,861 14 4,003 11 1,783 10 0 1,783 10 0 1,783 10 0 1,783 10 0 1,783 10 0 1,783 10 0 1,783 10 0 1,783 10 0 1,784 10 1,78			17,952 18 2	£35,187 1 0	£ s. d.	244 12 0 £359 18 0
Debits 1946	11 1 1 1 1 0 0 5 5 5	ł	3,237 19 4	:	: sa	0 27
Debits 1946	2 15 2 15 336 16	4,098 7 0 2,660 10 0 155 0 0	01 6	, 1946	WHAITIRI No $Credits$ 8, $1945 \cdots$	
Debits 1946	Maize sold, £68 10s.; credited last year, £65 15s. Maize on hand Sheep sold Cattle sold Pressing hay Skins and hides sold Skins and hides sold	Live-stock at 30th June, 1946-5,603 sheep 623 cattle 13 horses	Plant sold Plant and furniture at 30th June, 1946	Balance at debit at 30th June	Balance at credit at 30th Jun	Rent received Interest Balance at credit at 30th June
Live-stock at 30th June, 1946— £ s. d. 2,426 sheep	∞		_			1 1
Live-stock at 30th June 2,426 sheep 554 cattle 9 horses Plant at 30th June, 1944 Balance at debit at 30th Live-stock at 30th June Cattle sold Live-stock at 30th June Cattle bought Wages Running-expenses, inclu Rates Running-expenses, inclu Rates Running-expenses, inclu Rates Rent Rent Rent Interest Interest Rent Balance, transferred to office expenses	0 6 5 6	:	8. 111 0	\$10 0 0 2,141 15 0 257 1 1		1
	£ s. d. 880 0 0 783 10 0 120 0 0	Balance at debit at 30th June, 1946 WHAITIRI NO. 2: NO. 2.		Debits ook at 30th June, 1945: 90 cows ought	ug var panes, morarung repairs st noting	management

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ANDS—continued	D 30TH JUNE.
EAST COAST NATIVE TRUST LANDS-	VEAR ENDE
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STATEMENTS OF ACCOUNTS FOR THE YEAR ENDED SUTH JUNE, 1940-continued	FAREMAIA 48	Balance at credit at 30th June. 1945	Rent received	Debits	Distributions Management and office expenses	,					MANGAHEIA	Credits	Balance at credit at 30th June, 1945	Rent received			Debits	Donations	: :	management and onice expenses	Balance at credit at 30th June, 1946	
S FOR THE Y			8,438 18 0 321 10 0	£8,760 8 0			1,613 8 1		368 1 8	1,981 9 9			96 13 10	£1,884 15 11		£ s. d.	621 15 1	7.7	646 12 8	0 0 00	2586 12 8	
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STATEMENTS (No. 1 Account	NO. 1 Account	Balance at credit at 30th June, 1945 Interest	Balance at credit at 30th June, 1946	No. 2 Account	Credits	Balance at credit at 30th June, 1945	Rent received		\$	Land-tax Committee fees and expenses	Donations	management and omce expenses	Balance at credit at 30th June, 1946	PAREMATA 73 AND 73A	Debits	Balance at debit at 30th June, 1945	Theorem	St. Comp	Rent received	Balance at debit at 30th June, 1946	

MANGAOTANE STATION: MANGATU Nos. 5 AND 6	Debits	Live-stock at 30th June, 1945 £ s. d. £ s. d. £ s. d. 4,085 sheep 2,768 10 0 585 cattle 2,736 0 0	:	Sheep bought 710 0 6 Cattle bought 2.848 5 0 Vegate bought 1.429 12 2	g-expenses, including repairs and tenance	Rates 61 16 0	Management and office expenses 349 19 6	12,078 6 0 £ s. d.	Trackmaking 90 0 0 Grassing burnt areas 1,169 12 10	Plant and furniture— 12 9 0	:	Ralance of credit at 30th June 1946 6 7	
2 . Z	s. d.	4 e c 7 . T . T . T . T . T . T . T . T . T .										0 10	0 6
TATIO	મ	6,410										13,835	20,978 9 0
MANGAOTANE S	Credits	1945 e, 1946	Retention, £265 8s. 6d.; £ s. d. £ s. d. eredited last ven. £200 65 8 6	Realized, £70 88. 5d.; valued at £48 22 8 5 10 11	1.597 1 9	Unrealized 40 0 0		:	လ်က် လ်က်	27 horses $\frac{219 \ 0}{} \ 0$ 6,174 3 0	Transfer from Special Reserve 2,420 7 3		32

STATEMENT OF LIVE-STOCK DEPASTURED ON STATIONS AS AT 30TH JUNE, 1946 EAST COAST NATIVE TRUST LANDS--continued

					Sheep.			Cattle.		-	H	Horses.				Total.	ļ	1
-	Station.			Number.	Value.		Number.	Value.	.e.	Nu	Number.	Value.		Number.	ber.	Val	Value.	1
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Kopua .		: :	:	3,750		0	501	1,700		_	- 81	120	0		4,269	4,410	133	0
Maĥurangi .		:	:	7,880	5,585 10	0	825	2,952	10	_	45	279	0	8,7	.20	8,817	0	0
Mangaotane		:	:	4,140		0	622	3,102	9	_	27	219	0	4,7	68	6,174	ಣ	0
Onenui .		:	:	6,494		0	773	2,607	01	_	51	645	0	7,5	818	7,857	9	0
Patemaru .		:	:	3,503		0	439	1,396	10	_	П	52	0	 	53	3,825	Ø	0
Papuni .		:	:	7,137		0	1,263	4,234	10	_	55	360	0	8,4	555	9,719	50	0
Pakowhai .		:	:	531	414 10	0	43	129	0	_	<u>-</u>	ıΟ	0	-	275	548	10	0
Pohaturoa .		:	:	3,943	2,657 16	0	262	2,918	0	_	17	85	0	4,7	28	5,660	16	0
Paroa—										_								
Flock .		:	:	5,479	3,958 1	0	487	1,721	- -	_	13	155	0 0		- 62	5,834	-	0
Stud .		:	:	124	140 6	0	136	686	10		:	:		67	- 09	1,079	16	0
Titirangi .		:	:	3,562	2,4714	0	177	735	10		9	09	0		45	3,266	14	0
Tapere .		:	:	:	:		146	730	0	_		:			46	730	0	0
Waimaha .		:		4,948	3,542 17	0	759	2,699	10		3.1	980	0 0		5,738	6,622	<u>r</u>	0
Whaitiri .		:	:	:	:		144	1,092	0		:	:			44	1,092	0	0
				53 017	38 100 13	0	7 667	01 174 86	1		984	9 480 0 0		888 19	<u>!</u>	167 09	6	=
					24 224 622		•	10,			-	î	,			177.600	•	>

EAST COAST NATIVE TRUST LANDS—continued STATEMENT OF ACCOUNTS AS AT 30TH JUNE, 1946

MANGAPOIKE 2A 3 AND 2D JOINT VENTURE MILL ACCOUNT

				Debits			£	s.	d.	£	s.	d.
Mill buildings							438	15	()			
Mill plant		••					1,196		8			
Mill-manager's house			• •				600	()	0			
Tractor—	• •	••	• •	• • •	• •	• •	000					
S.O							500	0	()			
H.D. 10		••	• •				1,511	8	-6			
Mill requisites on han							779					
Bedford truck		• •	• •	• •			225	()	0			
Chevrolet truck		• •	• •	• •	• •	• •	225	()	0			
Chevrolet truck	• •	• •	• •	• •	• •		220			5,476	19	0
Mill working							24,141	18	1	0,110	12	0
Mangapoike 2A 3 Tim			 aaina o				7,818		4			
Mangapoike 2D Timbe							8,058	2 7	1			
Depreciation		1 0gg		··			5,911	- 6	$\frac{1}{2}$			
Depreciation	• •	••	• •	• •	• •	• •	0,011	.,,		45,929	13	8
										10,020	10	_
										51,406	5	8
				Credits						01,100	0	.,
Timber sold							39,885	10	1			
Timber on hand		••	• •		• •		461	()	6			
rimber on hand	••	• •	• •	• •	• •	• •	101	.,		40,346	10	7
Balance at debit at 30	th June.	1946 .								£11,059	15	1
in comment of the property of the	· · · · · · · · · · · · · · · · · · ·		•	••	• •	• •						
												-
:	MANCAD	OTIZE M	тт.	HANCAD	. A 75774	DED A	CCOTING	7				-
:	MANGAP	OIKE M	ILL :	HANGAR	DA TIM	BER A	.ccoun	ī				-
:	MANGAP	OIKE M	ILL :	HANGAR Debits	OA TIM	BER A	.ccount	r s.	d.	£	s.	d.
							£	s.	d. 0	£	s.	d.
Purchase of land and	expenses	••	,.	Debits	DA TIM					£	s.	d.
Purchase of land and Building-materials	expenses			$Debits \\ \vdots \\ \vdots \\$			\mathfrak{L} $1,663$	s. 4 9	0	£	s.	d.
Purchase of land and Building-materials Use of mill plant	expenses 		• • • • • • • • • • • • • • • • • • • •	$Debits \\ \vdots \\ \vdots \\ \vdots \\ \vdots \\$			$\begin{array}{c} \mathfrak{t} \\ 1,663 \\ 45 \\ 165 \end{array}$	s. 4 9 7	$\begin{array}{c} 0 \\ 6 \\ 11 \end{array}$	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses	expenses 			Debits			£ 1,663 45 165 208	s. 4 9 7 12	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \end{array}$	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio	expenses n insuran	 .ce		Debits			$\begin{array}{c} \mathfrak{t} \\ 1,663 \\ 45 \\ 165 \\ 208 \\ 220 \end{array}$	s. 4 9 7 12 19	0 6 11 9 3	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau	expenses n insuran	 ce		Debits			£ 1,663 45 165 208 220 2,829	s. 4 9 7 12 19 11	0 6 11 9 3 5	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constru	expenses n insuran ling, &c. action of	 ce river cro	 ssing	Debits			£ 1,663 45 165 208 220 2,829 350	s. 4 9 7 12 19 11 12	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \end{array}$	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructions Cartage and freight	expenses n insuran ling, &c. action of	 ce river cro	ssing	Debits			£ 1,663 45 165 208 220 2,829 350 623	s. 4 9 7 12 19 11 12 7	0 6 11 9 3 5 11 3	£	ક.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constru Cartage and freight Log cartage	expenses n insuran ling, &c. action of	 ce river cro	 ssing 	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439	s. 4 9 7 12 19 11 12 7 17	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \end{array}$	Æ	ઇ.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constru- Cartage and freight Log cartage Timber cartage	expenses n insuran ling, &c. action of	 ce river cro 	ssing	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882	s. 4 9 7 12 19 11 12 7 17 19	0 6 11 9 3 5 11 3 3 9	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructantage and freight Log cartage Timber cartage Running-expenses and	expenses n insuranting, &c. action of repairs of	 ce river cro 	ssing	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882	s. 4 9 7 12 19 11 12 7 17 19	0 6 11 9 3 5 11 3 9 10	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and construct Cartage and freight Log cartage Timber cartage Running-expenses and Winch hire	expenses n insuranting, &c. action of repairs	 ce river cro of hauler	ssing	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64	s. 4 9 7 12 19 11 12 7 17 19 16 4	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 5 \\ 11 \\ 3 \\ 9 \\ 10 \\ 0 \end{array}$	£	z.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and construct Cartage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors	expenses	 ce river cro 	ssing	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994	s. 4 9 7 12 19 11 12 7 17 19 16 4 10	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \\ 9 \\ 10 \\ 0 \\ 0 \end{array}$	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructantage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors Milling charge	expenses n insuranting, &c. action of repairs	 ce river cro of hauler	ssing	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \\ 9 \\ 10 \\ 0 \\ 0 \\ 1 \end{array}$	£	s.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructatage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors Milling charge Rates	expenses	ce criver cro 	ssing	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13 3	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \\ 9 \\ 10 \\ 0 \\ 0 \\ 1 \\ 5 \end{array}$	£	ъ.	d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructantage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors Milling charge	expenses n insuran ling, &c. nection of repairs o	 ce 	ssing , &c.	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \\ 9 \\ 10 \\ 0 \\ 0 \\ 1 \end{array}$			
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructantage and freight Log cartage and freight Log cartage Running-expenses and Winch hire Use of tractors Milling charge Rates	expenses n insuranting, &c. action of repairs (ce criver cro 	 	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13 3	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \\ 9 \\ 10 \\ 0 \\ 0 \\ 1 \\ 5 \end{array}$	£ 13,049		d.
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and construct Cartage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors Milling charge Rates Interest	expenses n insuranting, &c. action of repairs (ce criver cro 	 	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169 5 212	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13 3 2	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \\ 9 \\ 10 \\ 0 \\ 0 \\ 1 \\ 5 \\ 2 \\ - \end{array}$			
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructatage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors Milling charge Rates Interest Timber sold	expenses n insuran ling, &c. cetion of repairs (river cro 	 	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169 5 212	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13 3 2	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \\ 9 \\ 10 \\ 0 \\ 0 \\ 1 \\ 5 \\ 2 \\ \hline \end{array}$			
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructatage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors Milling charge Rates Interest Timber sold Sale of standing totars	expenses n insuran ling, &c. cetion of repairs (ce river cro	ssing , &c	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169 212	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13 3 2 5 0	0 6 11 9 3 5 11 3 3 9 10 0 0 1 5 2			
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and construct Cartage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors Milling charge Rates Interest Timber sold Sale of standing totars Firewood sold	expenses	ce river cro	ssing	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169 5212 12,644 100 35	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13 3 2 5 0 0	$\begin{array}{c} 0 \\ 6 \\ 11 \\ 9 \\ 3 \\ 5 \\ 11 \\ 3 \\ 3 \\ 9 \\ 10 \\ 0 \\ 0 \\ 1 \\ 5 \\ 2 \\ \hline \\ 9 \\ 0 \\ 0 \\ 0 \\ \end{array}$			
Purchase of land and Building-materials Use of mill plant Travelling-expenses Workers' compensatio Wages for felling, hau Roadwork and constructatage and freight Log cartage Timber cartage Running-expenses and Winch hire Use of tractors Milling charge Rates Interest Timber sold Sale of standing totars	expenses	ce river cro	 ssing , &c.	Debits			£ 1,663 45 165 208 220 2,829 350 623 1,439 882 173 64 994 3,169 212	s. 4 9 7 12 19 11 12 7 17 19 16 4 10 13 3 2 5 0	0 6 11 9 3 5 11 3 3 9 10 0 0 1 5 2		11	

EAST COAST NATIVE TRUST LANDS—continued STATEMENT OF ACCOUNTS AS AT 30TH JUNE, 1946—continued

MANGAPOIKE MILL: LAW'S BUSH ACCOUNT

Timber sold		Credits					£ 4,551	s. 2	d. 1
Interest							30	1	ō
		TO 7.11					4,581	3	1
Purchase-price of bush—		Debits	£	s. d.	£	s. d.			
Paid			450	0 0		. a.			
Unpaid			225	0 = 0	085	Λ Λ			
Construction of road, gates, and bridg	es				$\frac{675}{316}$	$\begin{array}{ccc} 0 & 0 \\ 6 & 7 \end{array}$			
Cartage					28	5 10			
Felling and delivering logs to mill			• •	• •		17 10			
Milling charge	. ,		• •		1,030	$\begin{array}{c} 8 & 11 \\ 17 & 10 \end{array}$			
Workers' compensation insurance Cartage and railage of sawn timber		• •			326				
Carrage and ranage or sawn united	• •	• •		• •			3,721	10	4
D.1							£859	12	9
Balance at credit at 30th June, 1946	••	••	••	••	••	•			-
STATEMENT OF ACCOUNADJUSTED EXI	OUNT I						3 £	s.	d.
STATEMENT OF ACCO	OUNT I	TURE, OI			ACCOU	NT			d. 6
STATEMENT OF ACCOUNADJUSTED EXIONAL Balance at debit at 30th June, 1945	OUNT 1	TURE, OI	LIVER TI	RACTOR	ACCOU	NT	£		
STATEMENT OF ACCOUNTABLE EXP	OUNT 1	TURE, OI			ACCOU	NT	£		
STATEMENT OF ACCOUNADJUSTED EXTENDED EX	OUNT 1	TURE, OI	LIVER TI	RACTOR	£ 246 204 328	s. d. 14 10 8 8 10 8	£		
STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNTS OF ACCOU	OUNT 1	TURE, OI	LIVER TI	RACTOR	£ 246 204 328 16	s. d. 14 10 8 8 10 8 14 1	£		
STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNTS AND ACCOUNTS AN	OUNT 1	TURE, OI	LIVER TI	RACTOR	£ 246 204 328 16 33	s. d. 14 10 8 8 10 8 14 1 118 9	£		
STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNTS OF ACCOU	OUNT 1	TURE, OI	LIVER TI	RACTOR	£ 246 204 328 16 33 135	s. d. 14 10 8 8 10 8 14 1 18 9 0 0	£		
STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNTS AND ACCOUNTS AN	OUNT 1 PENDIT	TURE, OI	LIVER TH	RACTOR	£ 246 204 328 16 33 135	s. d. 14 10 8 8 10 8 14 1 118 9	\mathfrak{t} 1,162	13	6
STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNTS OF ACCOU	OUNT 1 PENDIT	Debits	LIVER TH	RACTOR	£ 246 204 328 16 33 135	s. d. 14 10 8 8 10 8 14 1 18 9 0 0	£		6
STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNTS OF ACCOU	OUNT 1 PENDIT	Debits	LIVER TH	RACTOR	£ 246 204 328 16 33 135	s. d. 14 10 8 8 10 8 14 1 18 9 0 0	\mathfrak{t} 1,162	1 3	6
STATEMENT OF ACCOUNADJUSTED EXTENSION OF ACCOUNADJUSTED EXTENSION OF ACCOUNTS	OUNT 1 PENDIT	Debits	LIVER TH	RACTOR	£ 246 204 328 16 33 135 55	s. d. 14 10 8 8 10 8 14 1 18 9 0 0 14 10	£ 1,162 1,021	1 3	10
STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNADJUSTED EXIONAL STATEMENT OF ACCOUNTS OF ACCOU	OUNT 1 PENDIT	Debits	LIVER TH	RACTOR	£ 246 204 328 16 33 135 55	s. d. 14 10 8 8 10 8 14 1 18 9 0 0 14 10	£ 1,162 1,021	1 3	10
STATEMENT OF ACCOUNADJUSTED EXTENSION OF ACCOUNADJUSTED EXTENSION OF ACCOUNTS	OUNT 1 PENDIT	Debits	LIVER TI	RACTOR	£ 246 204 328 16 33 135 55	s. d. 14 10 8 8 10 8 14 1 18 9 0 0 14 10	£ 1,162 1,021	1 1 1 1 1 1 1 1 5	10

17th March, 1947.

£1,737

The Right Hon. the Minister for Native Affairs, Wellington.

Balance at debit at 30th June, 1946 ...

Sir,-

We report that we have completed the audit of the accounts of the East Coast Native Trust Lands for the year ended 30th June, 1946, and attach a set of the accounts. We have the following comments to make:—

Freehold Property.—We have not inspected the title deeds relative to the properties of the Trust, but have accepted certificates from the mortgagees—namely, the State Advances Corporation—that they are holding certain documents as security for advances. The solicitors to the Trust have certified that they are holding on behalf of the East Coast Commissioner the documents relating to the properties of the Trust which are not subject to mortgage.

Live-stock.—We have accepted the numbers and values of live-stock on stations as at 30th June, 1946, as certified by the Farm-managers and Mr. H. Symes, the Farm Supervisor.

Station Improvements.—We refer you to the remarks contained in our report of the 16th October, 1945, wherein we stated that we were of the opinion that a valuation of the improvements on all stations should be made as early as possible and the necessary adjustment recorded in the accounts so that the stations will be on a uniform basis in this direction.

Distributions.—We have verified all payments in connection with the following distributions made to beneficiaries during the year ended 30th June, 1946:—

			£	s.	d.
Pakowhai Station		 	 374	0	0
Maraetaha 2, Sections	3 and 6	 	 2,349	0	0
Paremata 48		 	 43	4	0
			${£2,766}$	4:	0

In addition to the above distributions, the following sums have also been paid and charged against the blocks concerned:—

				£	s.	α.
Donations			 	 1,463	16	11
Committee fee	s and	expenses	 	 432	3	4

Special Reserve (£3,047–14s. 10d.).—In view of the Court order as contained in the judgment delivered on the 9th November, 1944, and confirmed by the Appellate Court in its judgment on the 17th May, 1945, it becomes necessary for us to amend our remarks under this heading, which have been previously reported on the 2nd November, 1944, and 16th October, 1945. The position in connection with this account is now as follows:—

The sum of £3,000 was transferred from "Bad Debts Reserve" to the credit of Mangaotane Station, which comprises Mangatu Nos. 5 and 6 Blocks. This amount of £3,000 was originally credited to Bad Debts Reserve when Mangatu Nos. 5 and 6 reverted to the East Coast Commissioner under special circumstances some years ago. It is unnecessary here to recapitulate those circumstances.

The position of the Special Reserve Account at the 30th June, 1946, is as follows:—

1	,		
Mangaotane Station—	£	s.	d.
Amount transferred to Special Reserve, 30th June, 1944	2,926	4	4
Amount transferred to Special Reserve, 30th June, 1945	2,481	6	9
Adjustment on account of Court order transferred to			
Special Reserve	60	11	0
•			
	5,468	2	1
Amount transferred from Special Reserve, 30th June,			
1946	2,420	7	3
As per Balance-sheet, 30th June, 1946	£3,047	14	10

In view of the involved circumstances which preceded the creation of the Reserve of £3,000, we are of the opinion that the appropriations referred to above should be considered by you so that if you see fit your approval, and any other consents which may be required by law, may be obtained.

General Reserve Account.—As a result of the Court order referred to above, this account, after being credited with interest charged to certain advance accounts, has been liquidated by transferring the balance to sundry creditor blocks.

Additional Accounts.—In accordance with the Court order referred to above, the following additional accounts are included in the accounts for the year under review:—

- (a) Mangapoike 2A 3 and 2D Joint Venture Mill Account.
- (b) Mangapoike Mill: Hangaroa Timber Account (the balance of which, £270–5s. 9d. debit, has been transferred to mill working in the Mangapoike 2a 3 and 2b Joint Venture Mill Account).
- (c) Mangapoike Mill: Law's Bush Account.
- (d) Unadjusted Expenditure: Oliver Tractor Account.
- (e) Onenui Fishing-boats.

Titirangi Station: Paremata 64.—Operations commenced on this station during the year. The amount involved in writing down the live-stock to standard values amounted to £2,872–15s. 3d.

Investments: Gisborne Sheep-farmers' Frozen Meat and Mercantile Co., Ltd., Shares.— These shares were originally £1 shares, but in view of the fact that they are now valued at 5s. per share the necessary adjustments have been made in the accounts.

Statement showing the Position of the various Blocks.—The position in connection with the Muriwai Account at 30th June, 1946, is as follows:—

			£ s.	a.
Muriwai Cemetery	 	 	307 16	1
Muriwai Boat Account	 	 	$71 \ 17$	O
Muriwai Dining-hall	 	 	2,762 0	4
Muriwai Meeting-house	 	 	142 17	3

When all the expenditure in connection with the above accounts has been met, we are of the opinion that the amount involved should be transferred to the Maraetaha and Pakowhai Blocks, on whose account the expenditure has been incurred.

A similar procedure should be adopted in connection with the transfer of the blocks concerned of the following accounts:—

		£	s.	a.
Tolaga Bay Meeting-house	 	 260	13	8
Tolaga Bay Marae	 	 575	12	11

All adjustments ordered by the Court in the judgment delivered on the 9th November, 1944, and confirmed by the Appellate Court on the 17th May, 1945, have been incorporated in the accounts under review.

Subject to the foregoing remarks, we certify that, to the best of our knowledge and belief, the accounts signed by us are correct.

We have, &c., CLARKE, MENZIES, AND Co., Public Accountants, Auditors.

Approximate Cost of Paper.—Preparation, not given; printing (588 copies). £44