UHY Haines Norton
Chartered Accountants

UHY HAINES NORTON NEWSLETTER

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This issue contains articles on:

The Bright-line Test in Practice

Back in October 2015, the IRD introduced the bright-line test for taxing the sales of residential properties. While the concept of taxing residential properties sold within two years of acquisition is straightforward, in reality there are often a number of factors to consider. Here we provide some examples to illustrate the bright-line test in practice.

Example One: The Acquisition Date

Jeff wanted to invest in property by purchasing a unit to rent. He entered an agreement to purchase a 2-bedroom brick and tile unit in New Lynn on 20th September 2015, and became the registered owner of the unit on 10th October 2015 when the sale was completed. Eighteen months later, Jeff decided to sell the brick and tile unit to finance a start-up business. The sale and purchase agreement was signed on 25th April 2017, and settlement was four weeks later on 25th May 2017. Was the sale of Jeff's unit subject to income tax under the bright-line test?

Answer: The bright-line test applies to residential properties where an agreement for sale and purchase is entered into on or after 1st October 2015. In this example, Jeff entered an agreement for purchase of the unit on 20th September 2015, ten days before the bright-line test came into effect. Therefore the sale of the unit was not subject to income tax.

Example Two: Where a Property is Used Both as a Residence and Business Premise

Amanda is a qualified beauty therapist with two school-aged children. She purchased a three-bedroom property in Te Atatu Peninsula on 15th January 2016, and immediately converted one of the bedrooms into a treatment room for providing beauty treatments to her customers. Amanda worked full-time on her home-based business. The converted treatment room was approximately 20% of the total size of the property. In July 2017 Amanda decided to sell her Te Atatu Peninsula home to move to Titirangi, and the property sold quickly within three weeks of advertising. Was Amanda's property subject to income tax under the bright-line test?

Answer: The bright-line test does not apply to a person's main home. In this case, Amanda's homebased beauty business only took up 20% of the property's size and therefore the house was not deemed to be predominantly used for business. The remaining 80% of the property's size was her main home dwelling, and subsequently not subject to income tax under the bright-line test.

Example Three: Defining "Residential Land"

Alice and Dave always wanted a life-style block. When living in Waimauku, they jumped at the chance to purchase two hectares of land in South Head in June 2016 from an angora goat farmer. They decided to continue living in their Waimauku home during the week as it was closer to work, while spending weekends at the South Head property enjoying the rural outlook and deciding what do to with the land. Thirteen months later in July 2017, Alice and Dave sold their lifestyle block to a neighbour after realising

they were happier staying put in Waimauku. Was the South Head lifestyle block subject to income tax under the bright-line test?

Answer: One of the exemptions to the bright-line test is farmland, providing it is used in, or capable of being used in, a farming or agricultural business. In this example, Alice and Dave were not actively using the two-hectare South Head property for farming or agriculture. However, the land was capable of being used as farmland, as evidenced by the angora goat farmer who sold it to Alice and Dave. The lifestyle block was therefore not classed as residential land and was exempt from the bright-line test.

Please contact us if you would like to discuss any aspects of the bright-line test and how it may apply to your particular circumstances.

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Property Accounting: Subdividing Your Home

UHY Haines Norton's Managing Director ***Grant Brownlee*** *explains how seeking expert advice when planning to subdivide your property can make a big difference to the outcome.*

I met with a young couple who were considering their options around developing their family home property into four lots.

They were living in a two-bedroom house on the front of their section. The back of their section could be subdivided into three and their plan was to build three new town houses. We discussed two different scenarios for doing this.

Scenario 1: Build the Three Town Houses and Sell Them

Under this scenario, the couple would continue to live in the two-bedroom older house while building the three town houses. The profits from the sale of the three townhouses would be taxed as income. The sale would also attract GST.

Scenario 2: Build the Three Town Houses and Move into One of Them

Under this scenario, the couple would live in the older two-bedroom house while they built the three town houses. They would move into one of the new townhouses as their new family home on a long-term basis.

Under these circumstances, if they decided to sell this particular new townhouse in the future it would not be taxed. They would sell the old two-bedroom house. Again, in these circumstances, because this was their home it would not be taxed. The other two townhouses would be built and held long term as rental properties. They would pay tax on the net rental income, but provided the townhouses were not sold within two years the eventual sale of the townhouses would not be taxed.

None of the properties in Scenario 2 would attract GST.

When it comes to tax advice around property transactions, it is important to note that you should not use the advice given to someone else as a template to be applied to your own affairs. There are many, many factors around your circumstances to consider - which may cause a completely different result. For example, if you are a builder, developer or trader or you are associated to someone who is, then everything in Scenario 2 may be taxed, depending on your history.

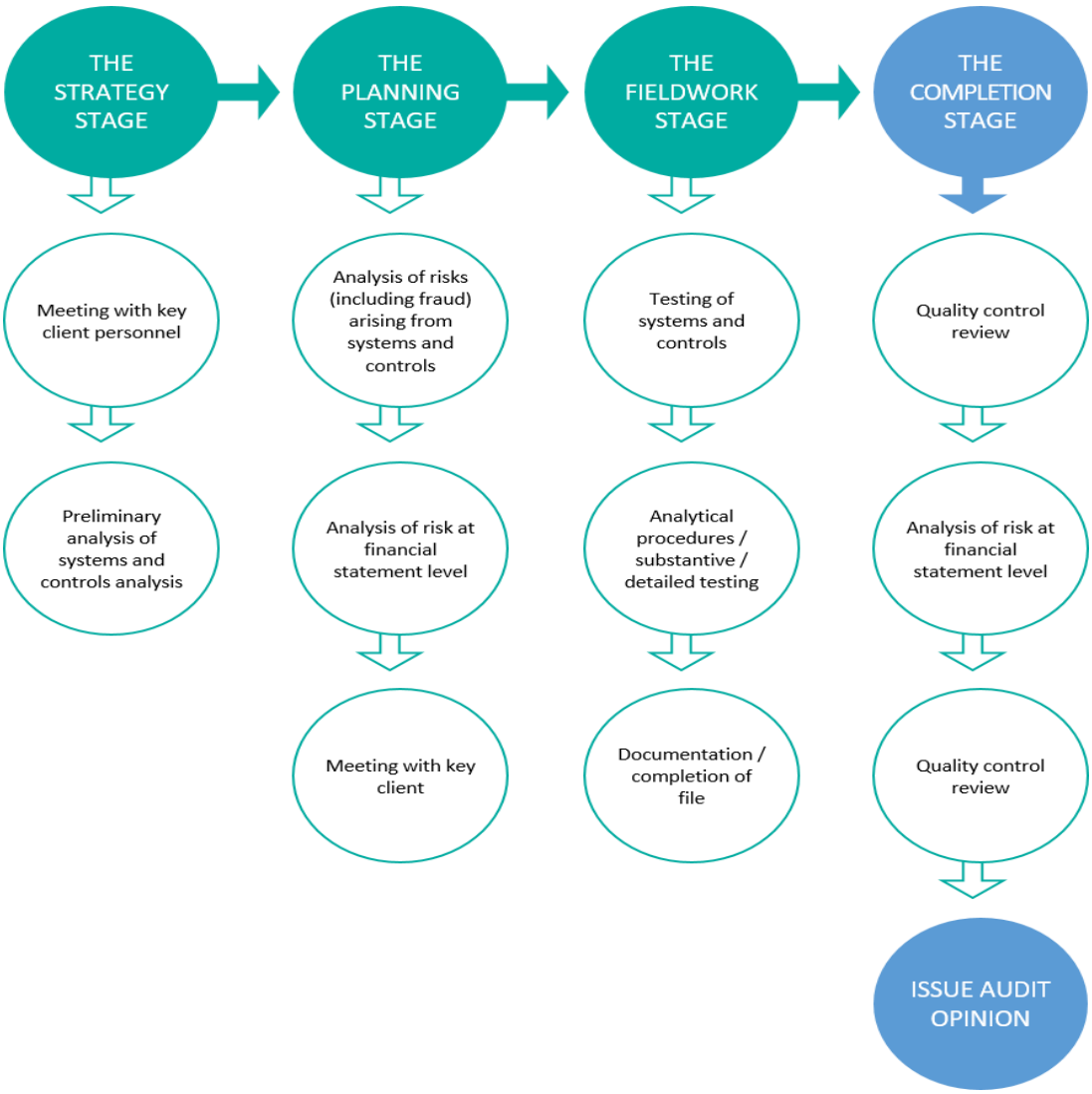
A short meeting with your accountant before you proceed with your plans can make a huge difference to your financial wealth.

If you would like to discuss how property structuring may benefit your situation, please contact ***Grant Brownlee*** *at grantb@uhyhn.co.nz or phone (09) 839-0297.*

Unravelling the Audit Process

For many organisations just the thought of undergoing an audit can be stressful and daunting. However, professional auditors such as UHY Haines Norton are skilled at undertaking audit processes with minimal disruption while conducting an objective and thorough evaluation. Here we explain the steps involved in a typical audit process for New Zealand organisations.

UHY Haines Norton's audits comply with the International Standards on Auditing (New Zealand), and our processes are tailored to each client's specific circumstances and requirements. Our most common approach to an audit follows several stages, from initial strategy through to final reporting.



The Strategy Stage

To begin the audit process we meet with key personnel – usually those charged with governance - and conduct a preliminary review of the systems of internal control. Together we set the goals for the audit, which are usually to determine whether the systems appear adequate enough to:

- Protect the funds and assets;

- Ensure that the operations are functioning efficiently and effectively;
- Ensure that the organisation complies with all applicable laws and regulations; and
- Ensure that the organisation's financial data and reports are reliable.

The Planning Stage

During the planning stage we again meet with key personnel. This is where we analyse the risks (including fraud) present in the organisation's systems and controls, as well as the risk present at the financial statement level. In order to do this we:

- Learn more about the accounting systems, policies and internal control procedures of the organisation;
- Evaluate the effectiveness and efficiency of the controls and systems;
- Determine appropriate materiality levels;
- Assess the significant risks of the organisation; and
- Determine and schedule the nature, timing and extent of the audit procedures that will be performed.

The Fieldwork Stage

As the name suggests, the fieldwork stage is often when our team spends time on-site at the client's premises. This time spent depends on the size of the organisation. As part of these procedures, the following would be performed:

- Third party confirmations and/or other forms of support would be obtained to verify the organisation's major assets and liabilities. This may include bank confirmations, property valuation reports and so on.
- The financial statements would be analysed and any material variances noted in individual asset, liability, income or expenditure accounts would be investigated.
- The financial statements would be reviewed to ensure compliance with all legislative and accounting requirements.
- Post balance date events would be reviewed to ensure there are no undisclosed contingent liabilities or capital commitments.
- Consideration would be given to the organisation's future viability, including its ability to pay its debts as they fall due, and whether preparing the financial statements on a going concern basis is appropriate.
- A letter of representation would be requested from management to confirm certain matters relating to the audit testing performed, as well as the disclosures made in the financial statements.

The Completion Stage

After detailed discussions with management, we finalise and formally issue the following reports:

- An audit report stating whether or not the financial statements fairly present the organisation's financial results and position;

- A report to management which brings to their attention any significant matters arising from our audit. These may include material breaches of policies and procedures, failures to comply with legislation, failures to maintain proper accounts and records, failures to operate key controls over activities, and any areas of the organisation where efficiencies and effectiveness could be improved. This report not only addresses compliance, but also provides a valuable opportunity for management to take steps to safeguard and protect the organisation, and make significant business improvements.

With one of the largest audit teams in West Auckland, UHY Haines Norton are experts at conducting professional, objective audits for organisations of all sizes in all types of industries. To find out more about how we can help you, we offer a free, no obligation consultation. Please contact UHY Haines Norton Audit Director ***Bhavin Sanghavi*** *on (09) 839-0248 or email bhavins@uhyhn.co.nz.*

Creating Value In Your Business

*UHY Haines Norton's Business Valuations specialist **Kerry Tizard** explains how small business owners can assess the return their business is generating and identify ways to achieve growth.*

I recently met Steve, a business owner who has started a business providing general IT support to medium-sized businesses throughout Auckland. Steve had left his lucrative job in the IT industry to fulfil a dream of running his own business. He works long hours and has established a good reputation with his customers by providing a reliable, affordable service.

Steve wanted to know if he was earning more now than when he was employed, and was also interested in finding out the steps he needed to take to grow his business. In order to grow his business, Steve identified that he would need to employ additional staff, purchase a system for job costing, and would require funding for additional vehicles and working capital.

This case study highlights how small business owners can examine the return their business is generating, and the steps required to create a business with easily identifiable value.

Client Issue

1. Continue as a business owner or return to being employed
2. No plan in place for growth
3. Finance needed to support growth

I addressed these issues in three steps.

Step 1: Calculate the Earnings

Together, Steve and I completed a comparison between the income his business is generating and his previous earnings in a fulltime job. Using the following calculation, we determined that Steve is earning $30 more per hour as a business owner than he was previously as an employee:

Business Salary	$80,000
Business Profit	$150,000
Total Earnings From The Business (Per Annum)	$230,000
Total Earnings Per Week, Averaged Over 55 Hours Per Week	$80 / hour
Previous Contract Hourly Rate	$50 / hour
Net Gain	$30 / hour

Step 2: Prepare a Business Plan

Steve agreed to complete a business plan to document his business growth objectives. His main planning objectives included creating systems to control his anticipated future growth, developing a plan for staff management with incentives, and cash flow projections to secure bank funding support.

Step 3: Finance and Insurance

Steve approached his Business Bank Manager to secure funding support. His Business Bank Manager was able to use the equity in Steve's house to secure interest-only funding support for the business. She also updated Steve's business insurance to include extra cover for the new debt and his increase in personal earnings.

*UHY Haines Norton Director **Kerry Tizard** works with business owners to help optimise their business profitability for growth or sale. To find out more about how we can help, please contact Kerry on (09) 839-0300 or email kerryt@uhyhn.co.nz.*

DIY Accounting: The Dangers and Hidden Costs

Kiwis love DIY – it's in our DNA!

When it comes to home renovations, fixing cars or managing your own business and books, we love to do it ourselves.

This makes sense for a lot of small businesses when cash is tight and there are accounting software options readily available in the market which theoretically make the task of bookkeeping and accounting a breeze. But does it really save you money?

Trying to save money by doing your own accounts can often end up actually costing you more in the long run. Even a simple mistake can cost you time and money as you try to identify the mistake in the first place and then try to correct it. Often, as accountants, we spend a lot of time fixing these errors. Reconciling GST, wages/PAYE, FBT and income tax, and analysing revenue, capital expenditure, deductible and non-deductible expenses all takes a lot longer when there are errors in the bookkeeping and accounts.

Common Issues Faced by DIY Bookkeepers

Lack of Accounting and Taxation Knowledge

A thorough knowledge of accounting and taxation is required to minimise the potential risk of inaccuracies when coding and entering business transactions. While you may think that you are successfully saving money by doing it yourself, in the long run your insufficient knowledge of accounting and taxation principles may cost you. Inaccuracies in processing wages/PAYE, GST, FBT and PAYE can lead to penalties and interest from the tax authorities.

Lack of Knowledge About Accounting Software

One of the biggest obstacles for business owners who choose to tackle bookkeeping themselves is mastering the use of their accounting software. When you know how to effectively use an accounting software package, it can really speed up bookkeeping and make it a much easier task. However, if you don't know your way around an accounting software package, bookkeeping can seem like a nightmare. From the outset, many business owners choose an accounting software package that doesn't completely fit their needs, so not only are they challenged with mastering the software but they must also try to somehow adapt it to their needs.

Lack of Knowledge of Business and Employment Laws

Having a good understanding of the rights of employees and their entitlements is critical for business owners because one simple mistake can end up incurring substantial costs. Keeping thorough and accurate records of employee entitlements, holiday pay and tax deductions is essential. Getting it wrong not only can result in IRD charging additional penalties and interest on any tax shortfall, but you can be prosecuted through the courts for failing to comply with the law.

Missing Deadlines

Trying to complete all of the bookkeeping tasks for your business by yourself can put you at risk of missing important tax deadlines. When you are not exactly well-versed in bookkeeping duties, it is easy for things to get on top of you and result in missing important deadlines. Unfortunately missed tax or accounts deadlines can incur interest and penalties.

Mistakes can hurt, especially when you think you can handle everything and save money but instead end up paying more. The many hours you spend trying to get the accounts right is all time you could have spent on earning more income for your business.

When doing your own accounts, you need to be prepared to accept a higher level of risk. Only you can determine whether it is a risk worth taking!

Our tips for getting the most out of your accountant:

1. Look at your accountant as a partner in your business, not just someone whom you provide information to in order to get your return filed on time or to submit accounts to your bank.
2. Get your accountant to visit your business regularly or call them to review your books and advise you on ways to improve. They can offer a fresh set of eyes and a different perspective, and use their financial expertise to provide appropriate advice.
3. A good accountant can help you to read and interpret your financial data more effectively and can uncover ways to achieve better results.

Len Kumar *is an Accountant and Manager at UHY Haines Norton.*

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Farm Accounting: Farmhouse Expenses

UHY Haines Norton Director and Farm Accounting specialist Mark Foster clarifies the recent changes to the rules for claiming farmhouse expenses.

The IRD has made some changes to the guidelines for claiming farmhouse expenses. These apply to the 2017/18 tax year: from 1st June 2017 for dairy farmers and 1st July 2017 for sheep and beef farmers depending on the balance date.

Previously farmers were permitted to deduct a flat rate of 25% of general farmhouse expenses, and 100% of rates, mortgage interest and home telephone rental. IRD have now introduced guidelines to more accurately capture the farming business costs versus private costs of maintaining the farmhouse - the same principle as for other types of business owners who calculate business-use deductions for home expenses.

As a way of focusing the deductions on larger commercial farms rather than smaller farms and lifestyle blocks, farms are now classed as one of two types:

- **Type 1 farms** are farming businesses where the value of the farmhouse (including curtilage and improvements) is **20% or less** of the total value of the farm (including improvements attached to the land but excluding crops)
- **Type 2 farms** are farming businesses where the value of the farmhouse (including curtilage and improvements) is **more than 20%** of the total value of the farm (including improvements attached to the land but excluding crops)

Values can be calculated using either cost or estimated market value. The tax benefits generally favour Type 1 farms who will be affected by the changes to a much lesser degree than Type 2 farms.

	Type 1 Farms (farmhouse 20% or less than total farm value)	Type 2 Farms (farmhouse more than 20% of total farm value)
Rates	100% deduction (no change)	Dissection where possible, then apportionment between business and private portions of the expense on a fair and reasonable basis
Mortgage Interest	100% deduction (no change)	Dissection where possible, then apportionment between business and private portions of the expense on a fair and reasonable basis
Telephone Rental	50% deduction (previously 100%) unless a higher percentage can be substantiated	50% deduction (previously 100%) unless a higher percentage can be substantiated

General Expenses	Dissection where possible, then 20% deduction (previously 25%) unless a higher percentage can be substantiated	Dissection where possible, then apportionment between business and private portions of the expense on a fair and reasonable basis (such as time and space)

As noted in the table, there is still the opportunity to present a case for claiming higher percentages of deductions if a higher degree of business use can be substantiated.

For those farms now classed as Type 2, some of the necessary calculations may be quite complicated, so we recommend contacting us for more information and assistance. If you complete your own GST returns you will need to ensure that these changes are incorporated.

If you would like to discuss farmhouse expenses or any aspect of Farm Accounting, please contact Mark Foster at markf@uhyhn.co.nz or phone (09) 420 7957.

New Provisional Tax Option for Small Businesses

From 1st April 2018, small businesses with turnover of less than $5 million per year will have the option of using the accounting income method (AIM) to work out their provisional tax payments.

Although you can continue to use other provisional tax calculation options, AIM may be advantageous because it uses new functionality included in approved accounting software to work out your payments. This means it will particularly suit those businesses using approved accounting software and/or those with seasonal or irregular income. Using AIM can help your business to improve cash flow management because you will only pay provisional tax when your business makes a profit (as opposed to being based on estimations). If your business makes a loss your refund will be available immediately rather than having to wait until the end of the year.

Individuals, sole traders and companies are all eligible to use AIM, and you do not have to be GST-registered.

How to Choose AIM

To use AIM for calculating your provisional tax payments, you must opt in at the beginning of the tax year before your first provisional tax payment would be due. New businesses who have just started operating can opt into AIM at any time before the first provisional tax payment would be due. This is also the case for any business new to paying provisional tax.

You will need to complete the setup in your accounting software for AIM.

Statement of Activity

On each AIM due date (usually the same as your GST due dates if you are GST-registered), your accounting software will collate a statement of activity which shows whether a provisional tax payment is required to be made and how much it is. You can review the statement of activity before sending it through to IRD.

Your accounting software will work out if adjustments should be included, for example private use expenditure, debtors, creditors, trading stock or previous year's losses. It then calculates your provisional tax payments for any remaining profit (based on either company or individual rates).

If your profit has dropped equating to an overpayment of provisional tax, your statement of activity will identify your refund. Within the statement you can request a full or partial refund, request the refund to be held toward future payments, or transfer it to another tax type or customer.

Filing Requirements

Your statement of activity, together with any payment due, must be filed on each AIM due date.

Penalties and interest will still be applied to any underpayment of provisional tax, even if a statement of activity has been filed.

If you miss filing more than two statements of activity you will lose the option of using AIM, with IRD reverting back to the estimation method for calculating your provisional tax.

Please contact us if you have any questions regarding provisional tax. Further details about the accounting income method for calculating provisional tax can be found on the IRD website.

Provisional Tax: When The Due Date Falls On A Weekend

The majority of businesses have a balance date of 31st March and pay provisional tax in three instalments. The provisional tax payment due dates are:

- 1st instalment – 28th August
- 2nd instalment – 15 January
- 3rd instalment – 7 May

It is important to meet these deadlines, because late payments will incur penalties of 1% for the day after the due date, 4% for seven days later and an additional 1% for each month the tax remains unpaid.

However, if the provisional tax due date falls on a Saturday or Sunday, the deadline becomes the next working day. Earlier this year, two payment due dates were affected:

2nd instalment due 15th January > Sunday	Due date became Monday 16th January
3rd instalment due 7th May > Sunday	Due date became Monday 8th May

Therefore no penalty should have been incurred for provisional tax payments made on 16th January or 8th May because this was the next business day. However, we have seen that **occasionally the IRD has mistakenly charged the 1% late payment penalty**. Please be aware that this can happen, and if you are not sure if you have been charged a penalty in error earlier this year please contact us and we can check this out. If you have been mistakenly charged a penalty, we can raise a query with the IRD on your behalf to have this reversed.

Taxing Matters

A summary of the latest tax changes relating to individuals and businesses.

- Businesses may apply to the Commissioner for a six-monthly GST filing frequency if their taxable supplies do not, or are not likely to, exceed $500,000 (excl. GST) in a twelve-month period. This option may be beneficial to help reduce compliance costs for those businesses currently filing one- or two-monthly GST returns.
- Businesses may apply for a six-monthly GST filing frequency regardless of the value of their taxable supplies if those taxable supplies are seasonal. Seasonal is defined as 80%+ of taxable supplies being made within a six-month period that ends on any day that falls within the last month of the tax year.
- For GST purposes, zero–rated supplies must be included on GST returns along with the total taxable supplies. A definitive list of zero-rated supplies, including duty-free goods, exported goods and services and financial services, is available on the IRD website.
- The IRD is proposing that salary and wage earners, whose only other income is from interest and dividends, become exempt from having to file annual tax returns. IRD will be able to gather the required information directly from the income sources, and will automatically issue any refunds due.
- Inheriting money from an overseas estate can potentially become a tax liability because the overseas estate is considered to become a foreign trust. Inheritances of lump sums of money are not taxable, but any interest earned by the estate before the capital is distributed will be subject to tax for the beneficiary on the distribution of the interest.
- Developers, dealers and builders are the three categories of people involved in land type businesses for income tax purposes. Developers and dealers, who are not generally involved in erecting buildings, can purchase investment property and will not incur tax on any capital gain if they hold the property for a minimum of 10 years. If a builder builds an investment property, or makes significant improvements to an investment property, the 10 year time frame commences from the date the building or improvements are completed. These rules also apply to investment property owned by an associated person or entity.
- IRD has launched a helpful new online Business Survival Guide designed to take you through the steps of setting up your business, and to give you an understanding of your tax obligations.
- Paying lump-sum bonuses to employees requires special treatment of the PAYE, and deductions may include KiwiSaver deductions and employer contributions, and student loan repayments where applicable. MBIE has a practical guide to taxing lump sum bonuses to help you to get the calculations right.

Please contact us if you have questions regarding any of these tax areas.

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Xero Shortcuts

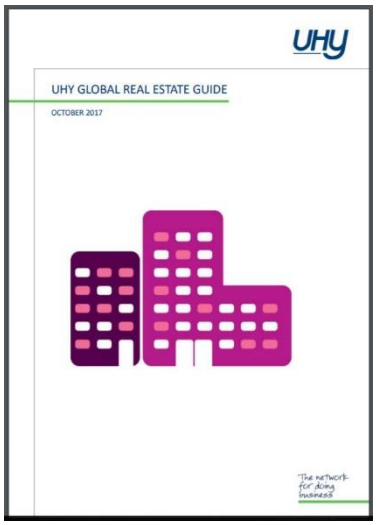
A guide to the shortcuts used in Xero for today's date and future date entries:

Tab t	Today's date
tom	Tomorrow's date
next [day]	Day in the next week
next w	Next week (7 days from today)
next m	Next month (today's date, next month)
next y	Next year (today's date, next year)
next [month]	Any month after today's date (today's date, for that month)
[number]	Date in current month
[number]/[month] **[number]-[month]** **[month]/[number]** **[month]-[number]**	Date in a month
[month]/[year] **[month]-[year]**	First day of any month in any year
[number]	A date next month
+[number] **+[number]d**	Days after today's date/ Days after the invoice or bill date
+[number]w	Weeks after today's date/ Weeks after the invoice or bill date
+[number]m	Months after today's date/ Months after the invoice or bill date
+[number]y	Years after today's date/ Years after the invoice or bill date

A guide to the shortcuts used in Xero for past date entries:

yes	Yesterday's date
last w	Last week (7 days ago)
last m	Last month (same date, previous month)
last y **past y**	Last year (same date, last year)
last [day] **past [day]**	Day in the last or past week
last [month] **past [month]**	Day in the last or past month
[number]	Date in current month
[number]/[month] **[number]-[month]** **[month]/[number]** **[month]-[number]**	Date in a month
[month]/[year] **[month]-[year]**	First day of any month in any year
-[number] **-[number]d**	Days before today's date
-[number]w	Weeks before today's date
-[number]m	Months before today's date
-[number]y	Years before today's date

Global Real Estate Guide 2017



International accounting network UHY has released its 2017 "Global Real Estate Guide".

As the world becomes more globalised, many investors, both corporate and private, are looking for international opportunities. Investors need to effectively navigate the rules and regulations of the country where the property is situated. Just like with other major investments, it is essential to undertake proper planning in order to avoid pitfalls.

Information from over 60 countries can be accessed in the guide, covering areas such as real estate regulations (e.g. deduction of expenses and interests), tax rates (e.g. VAT, wealth tax and inheritance tax) and it also touches on some tax planning techniques. Given the scope and complexity of each individual country's laws and regulations, this publication is a useful tool for starting to become familiar with the issues involved.

"This guide reflects the commitment of UHY member firms to provide outstanding real estate advice and offers the opportunity to connect directly with the experts in each country identified within the guide," said Clive Gawthorpe, chair of the UHY Tax special interest group and tax partner at UHY Hacker Young, Manchester, UK.

For more information on international property, please contact UHY Haines Norton's Managing Director Grant Brownlee on (09) 839-0297 or email grantb@uhyhn.co.nz.

Email Accounts To Shut Down

After 30th November 2017, a number of email addresses will be shut down when Vodafone stops offering email services. It is particularly important if you are a small business owner or sole trader to take steps now to set up a new email account. You will need to move all important messages and contacts and notify all of your business contacts, including government agencies.

The email addresses that will be switched off after 30th November are:

- clear.net.nz
- es.co.nz
- ihug.co.nz
- paradise.net.nz
- pcconnect.co.nz
- quik.co.nz
- vodafone.co.nz
- vodafone.net.nz
- wave.co.nz

Many of these were established in the late 1990s or early 2000s.

Business.govt.nz offer a helpful step-by-step guide to switching to a new email address to make the process as efficient as possible.

Client News:
Rangi Panoho, Award Winning Maori Artist

Dr Rangihīroa (Rangi) Panoho is a talented artist and writer lucky enough to be living his passion. His stunning creations of Māori art were published in 2015 in the book "Maori Art: History, Architecture, Landscape and Theory", honoured with a Māori Book Award and an AAANZ prize for best book by a Māori or Pacific Islander in 2016. The book showcases a new perspective on Māori art in the 21st century. It features more than 300 artworks, landscapes and meetinghouses, many of which have never been published before, to create an innovative new experience of contemporary Māori art.

Rangi was born in Papua New Guinea and has lived in Australia as well as rural and urban New Zealand. He has devoted much of his life to researching his Māori and Polynesian heritage. He first started writing "Maori Art: History, Architecture, Landscape and Theory" more than 20 years ago, and completed it as the thesis for his PhD in Māori art history at the University of Auckland (the first Māori to complete this PhD and a master's degree).

Rangi was the first Māori to work as a curator in a New Zealand art gallery. He began at the Sarjeant Gallery in Whanganui during the late 1980s. He spent a year at the Elam School of Fine Arts in Auckland, the start of launching another facet of his career - an artist. His work as a curator, as an educator and as an art historian feeds into his visual practice.

Rangi's artwork is available for purchase, showcased online at https://blueskypanoho.myportfolio.com/catalogues.

Have a Little Fun at Work

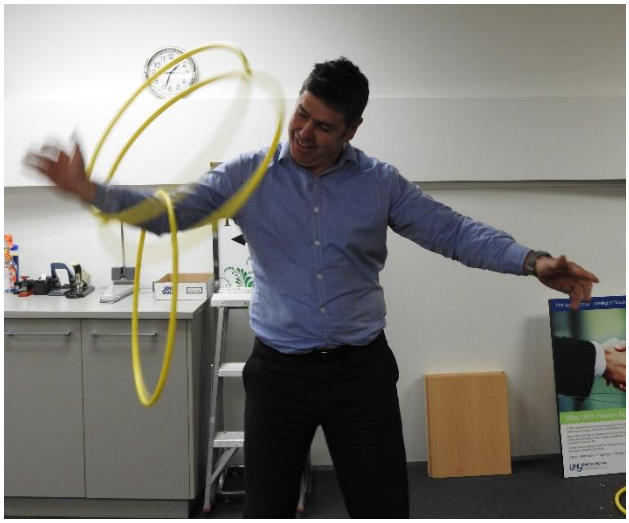
Last week while in the local produce shop, my young daughter pointed at the colourful capsicums and proclaimed, “Look Mum, pepper-cums!” While it wasn’t exactly comedy gold, it did give several of us the giggles - even the burly builder who was waiting behind me had a chuckle. Always drawn to the limelight, my daughter basked in this attention and with a flourish gave an impromptu tap dance as she exited the shop.

As we drove home, I thought about how much I love to laugh and yet do so rarely on any average day. We’ve all heard the fact that children laugh several hundred times a day, while adults laugh only a fraction of that amount. Are we just too busy working, parenting, trying to make ends meet and just plain surviving to see the funny side of life?

A successful day at work is usually measured by the completion of a job or project, satisfied customers, a new client or receiving some positive feedback. Rarely do we report having a “fun” day at work. And yet if you have ever been involved in pranking someone at work – even something as simple as sticking tape under their mouse so it stops working – those are the times you go home thinking that was a fun day. Likewise any silly company event where everyone plays mock-Olympic office games with hula hoops and rowing office chairs are the ones that stay in your memory far longer than other days.

Far from being counter-productive, having fun at work improves morale and creates a workplace culture that staff enjoy being a part of, with very tangible benefits such as reducing staff turnover and improving employee advocacy for the business. Laughing is also reported to be good for our health by relieving stress and boosting our immune systems, supporting a healthier workplace.

Perhaps company owners, managers and team leaders should take up the challenge to increase the fun element in the work day. Give a chocolate fish prize for the best joke of the week, challenge your team to a paper plane contest, have a team Nerf gun fight (sorry, a suggestion from my kids), hold a charades or Pictionary competition, shout your team ice creams or play a fun song at that 3pm afternoon lull (who can do the Macarena?) If staff are a business’ biggest assets, surely we can incorporate some fun and laughter randomly into a day?



Imagine if managers lead by example and introduced some genuine silliness to the work place: we could all be laughing, skipping and tap-dancing our way through life.

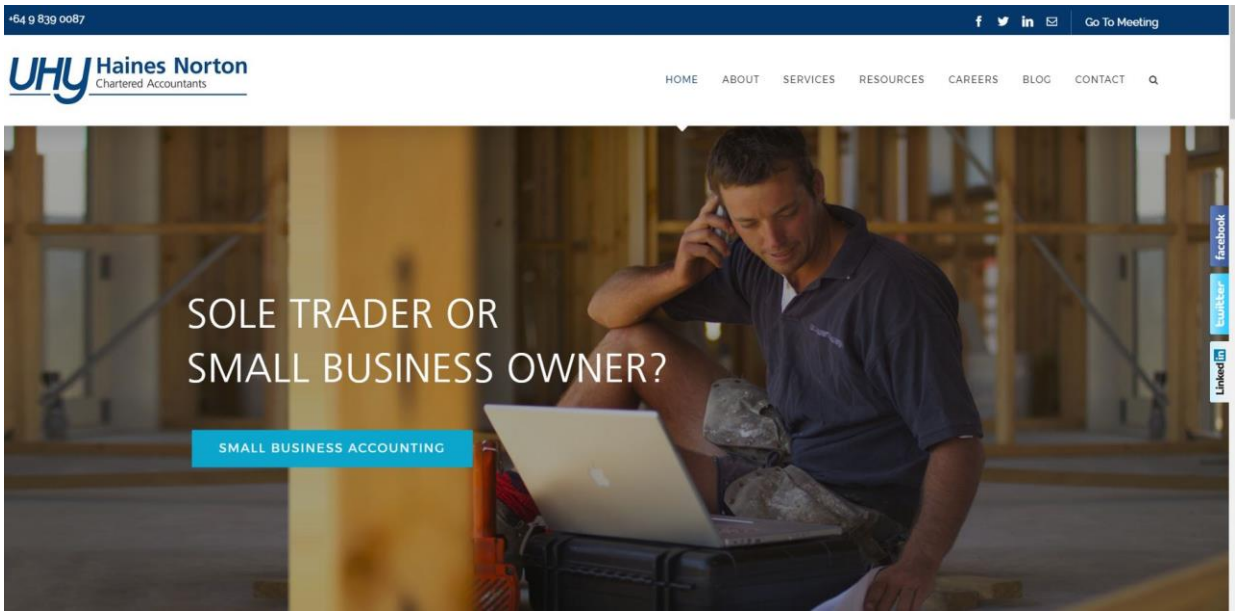
Debbie Robson *is Marketing Coordinator at UHY Haines Norton.*

The New UHY Haines Norton Website

We are proud to announce the launch of our new website www.uhyhn.co.nz. The site has a number of new and improved features to make it as useful, informative and as easy to navigate as possible.

Our services are grouped into three main categories: Accounting and Tax, Audit and Assurance, and Specialist Services, which are then broken down into specific areas to make it easy to locate information and updates.

Our new website is fully compatible with mobile devices, so you can now click to call or receive directions to our offices on your mobile phone.



Staff News: October/November 2017

We are so pleased to welcome on board **Monique Wood**, who is the new friendly face of our Henderson reception. Monique previously worked for a Chartered Accounting firm in the central city, but as a West Aucklander is loving the opportunity to work close to home. When she is not here running the Henderson reception, Monique loves spending time with friends.

Congratulations to **Rafe Williams** in our Kumeu office and **Christa Louis** in our Henderson office, who have both been studying extremely hard and have now completed their Chartered Accountant qualifications. Congratulations also to **Wendy Dong** in our Henderson office, who has been promoted to Senior Accountant.