

TE TAURA WHIRI  
I TE REO MĀORI

MĀORI LANGUAGE COMMISSION



Statement of  
Performance  
Expectations

21–22

# He Ara Whāia, He Ara Hou



Presented to the House of Representatives by Te Taura Whiri i te Reo Māori pursuant to section 149 of the Crown Entities Act 2004. Te Taura Whiri i te Reo Māori is an autonomous Crown entity under the Crown Entities Act 2004, with its function detailed in Te Ture mō Te Reo Māori 2016.



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## He kupu nā te Toihau From the Chair

Kei ōku rangatira, kei ngā toa whawhai mō te reo Māori, tēnā koutou katoa. Tēnei rā te mihi maioha ki a koutou katoa e whakatātare mai nā i ngā mahi whakarauora reo a te Kāwanatanga. Kei ngā whārangi e rārangi ake ana ngā mahi a tō tatou whare mō te tau e tū mai nei. Kāore e kore, ka taero mai ētahi āhuatanga, nā reira ka tīkina mai he kōrero i ō tatou mātua tipuna e manawanui ai tatou katoa. “E kore au e hoki i te waewae tūtuki noa. Engari mā te upoko pakaru.” Kia kaha tatou, kia kaha te reo Māori!

This Statement of Performance Expectations outlines the actions and progress that Te Taura Whiri i te Reo Māori intends to make in the year 2021/2022 towards the shared (Crown, iwi and Māori) vision of Te Whare o Te Reo Mauriora – ‘Kia Mauriora te reo Māori’.

We are continuing to take full advantage of the momentum gained since Te Ture mō Te Reo Māori 2016 was enacted. The partnership for the revitalisation of te reo Māori between the Crown and iwi and Māori (represented by Te Mātāwai) and the subsequent definition of respective roles (as detailed in the Maihi Māori and Maihi Karauna) required a strategic shift in our approach. Instead of taking full responsibility for the revitalisation of te reo Māori we are building a network of champions. From coordinating and arranging to enabling and facilitating, we are anticipating needs and developing tools to meet them.

From the moment our country went into COVID-19 lockdown, our team were working alongside the All of Government effort providing targeted and relevant messaging in te reo Māori. That collaboration led to new ways of working together such as regular meetings between iwi and Crown communications managers.

We also responded to COVID-19 by trialling new digital platforms. During Māori Language Week more than 1 million people took part in our virtual te reo event: the single largest Māori language event ever.

We are partnering with our stakeholders across Te Whare o Reo Mauriora to plan and measure language gains with a focus on measuring their organisational Right-shifts (as detailed in the ZePA model from Zero to Passive to Active).

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**Professor Rawinia Higgins**

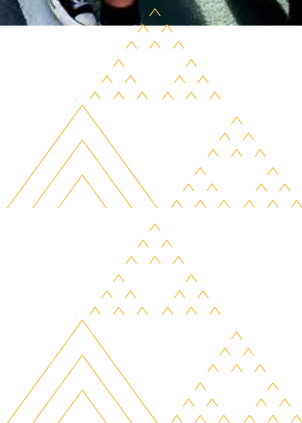
**Toihau**

Board Chair

Te Taura Whiri i te Reo Māori

28 Pipiri 2021







# He Ara Whāia, He Ara Hou.



Te Taura Whiri i te Reo Māori  
& Te Mātāwai, 2021









## Ko wai tātou Who we are

### ► Our role

Te Taura Whiri i te Reo Māori was established by the Māori Language Act 1987 and continued by Te Ture mō Te Reo Māori 2016. As detailed in Section 40 of Te Ture mō Te Reo Māori 2016, the functions of Te Taura Whiri i te Reo Māori are to:

#### » A

Take such steps as are reasonably necessary to give effect to the status of Māori as an official language of New Zealand

#### » B

Promote the Māori language –  
i. as a living language; and  
ii. as an ordinary means of communication

#### » C

Take the lead in co-ordinating the implementation of the Maihi Karauna strategy

#### » D

Consider and report to the Minister on matters relating to the Māori language

#### » E

Make provision for, and to grant, certificates in accordance with Schedule 6 (Certificates of competency in Māori language)

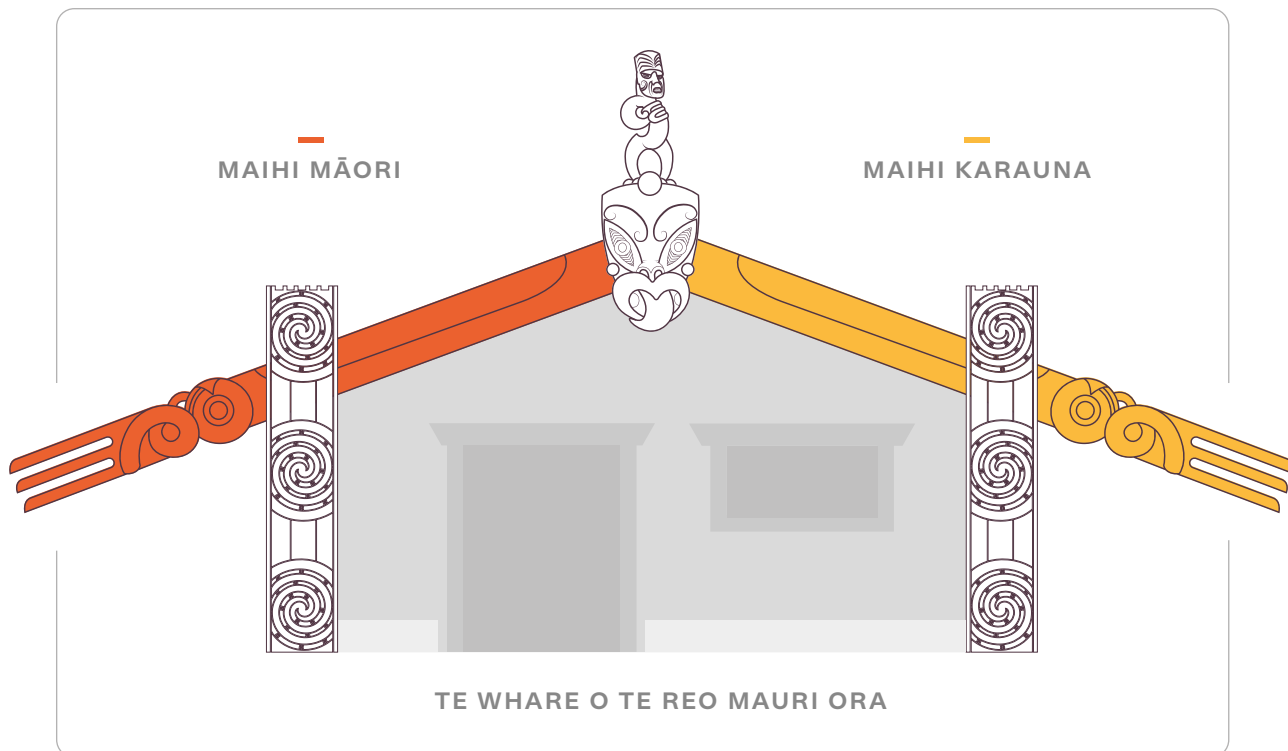
#### » F

Prepare, maintain, and publish a register of persons who hold certificates granted under this Act, including any endorsement of a certificate.





Te Ture mō Te Reo Māori 2016 created a partnership for the revitalisation of te reo Māori between the Crown and iwi and Māori, acknowledging that iwi and Māori are the kaitiaki of te reo Māori, while recognising that the Crown is able to advance the revitalisation of the Māori language by promoting strategic objectives in wider New Zealand society.



The partnership is expressed through the metaphor of Te Whare o te Reo Mauri Ora. The two sides of the partnership are represented by the maihi (bargeboards) on each side of the whare. Each side issues a strategy for their contributions to the revitalisation of te reo Māori:

The **Maihi Karauna** strategy takes a macro perspective by focusing on creating the societal conditions for te reo Māori to thrive and ensuring that government systems support this

The **Maihi Māori** takes a complementary micro role by focusing upon revitalisation within communities and whānau.

In approving the Maihi Karauna strategy (in December 2019), Cabinet noted that Te Taura Whiri i te Reo Māori will coordinate and monitor the implementation of the Maihi Karauna and support language planning.

## ► Our governance

We have a Board  
of five members:



**Professor Rawinia Higgins**  
Chair



**Charisma Rangipunga**  
Deputy Chair



**Wayne Panapa**  
Board Member



**Jeremy Tātere MacLeod**  
Board Member



**Bayden Barber**  
Board Member



## ► Our organisation

Our operations  
are divided into  
the following  
operational groups:

### Te Hāpai Ō

#### Corporate Service

Financial Management,  
Human Resources and  
Organisational Support

### Te Toko Reo

#### Partnerships and Promotions

Communications, Event  
Management and Promotion

### Te Amo

#### Policy and Development

Research and Evaluation,  
Māori Language Services  
and Policy Advice

### Te Hiringa

#### Language Planning

Language Planning Support



## ► Our strategic direction

Our central purpose over the next four years is helping New Zealanders understand the value of te reo Māori while ensuring they have the support and confidence to acquire and use the language. When more New Zealanders are confidently and capably using te reo Māori, our collective national identity and social cohesion will be stronger, benefitting all.

Our medium-term strategic intentions are summarised in the intervention logic section and detailed in our Statement of Intent 2020–2024.

## ► Our performance measurement approach

For most of our activities we are enabling rather than directly responsible for language revitalisation efforts. Therefore, our performance is inherently focused upon identifying, responding to, and meeting needs efficiently and effectively. Seeking feedback from agencies, organisations and individuals accessing our tools and advice enables us to measure our *reach* (numbers accessing our support) and *impact* (how helpful they found our tools/support in enabling their language revitalisation activities).

Where we are directly delivering contributory activities (such as increasing universal lexical items, licencing translators and interpreters, and supporting events), we need to measure our *reach* (numbers of items and participants), and *impact* (reported Rights Shifts brought about by language revitalisation initiatives – see below).

### MĀORI LANGUAGE USE CONTINUUM: ZePA MODEL – HIGGINS & REWI



The ZePA Model<sup>1</sup> highlights how Right-shifting the position of an individual from Zero to Passive to Active can strengthen the position of the language within society. Right-shifting an individual from Zero to Passive can generate increased awareness of and support for language revitalisation more broadly, and the subsequent Right-shift from Passive to Active is then easier to achieve.

We will continue to trial a number of new measurement tools in 2021/22. We will also partner with other reo Māori sector agencies to refine existing measurement tools and develop new ones, with a particular focus on measuring the Right-shifts being made by our respective and collective stakeholders.

1. Higgins, R. & Rewi, P., Indigenous Languages within the Entity, Language, Education and Diversity Conference paper, Auckland University, June 2011.

# Te arorau wawaotanga

## Intervention logic 2020–24

Higher  
Influence



TE TAURA WHIRI I TE REO MĀORI INFLUENCE

Lower  
Influence



Based on the Maihi Karauna Goals





## Te tautoko i ngā kawenga a te kāwanatanga

### Supporting government responsibilities

#### ► Improving Intergenerational Wellbeing

Te Taura Whiri i te Reo Māori is focused on having a measurable impact on the intergenerational wellbeing of all New Zealanders – helping them lead fulfilling lives with purpose, balance and meaning. The Māori language's relationship to wellbeing can best be expressed through a kaupapa Māori holistic framework such as the prototype developed by the Māori Tax Working Group – He Ara Waiora.<sup>2</sup>



Kia māhorahora te reo – te reo Māori every day, every way, everywhere by everyone.

Language has a positive impact on Health. Language empowers hapū, iwi and Māori. It enhances trade and commerce. Language brings New Zealand together.

The environment shaped te reo Māori and mātauranga. These let it speak and expand our understanding, interaction and means of care for it and ourselves

Language is the essence of Māori culture. Language connects New Zealanders to Aotearoa. It's our point of difference. This is us.



2. O'Connell, E et al. Discussion Paper: He Ara Waiora/A Pathway Towards Wellbeing (DP 18/11), September 2018.



## HE ARA WAIORA

WELLBEING

THRIVE

ENVIRONMENT

SPIRIT

## SUCCESS FACTORS

**Te Hononga**  
CONNECTEDNESS

Through the Maihi Karauna, Government has directed the Public Sector to work together, and with Māori, to revitalise te reo Māori

**Te Tika**  
THE RIGHT WAY

Te Whare o te Reo Mauriora is the exemplar of the Crown and Māori partnership with the joint objective to revitalise te reo Māori

**Te Manaakitanga**  
ETHIC OF CARE

The language connects people, cares for them and empowers. It provides place and culture for all New Zealanders

**Te Kaitiakitanga**  
STEWARDSHIP

Government has directed Te Taura Whiri i te Reo Māori to lead the coordination of the implementation of the Maihi Karauna



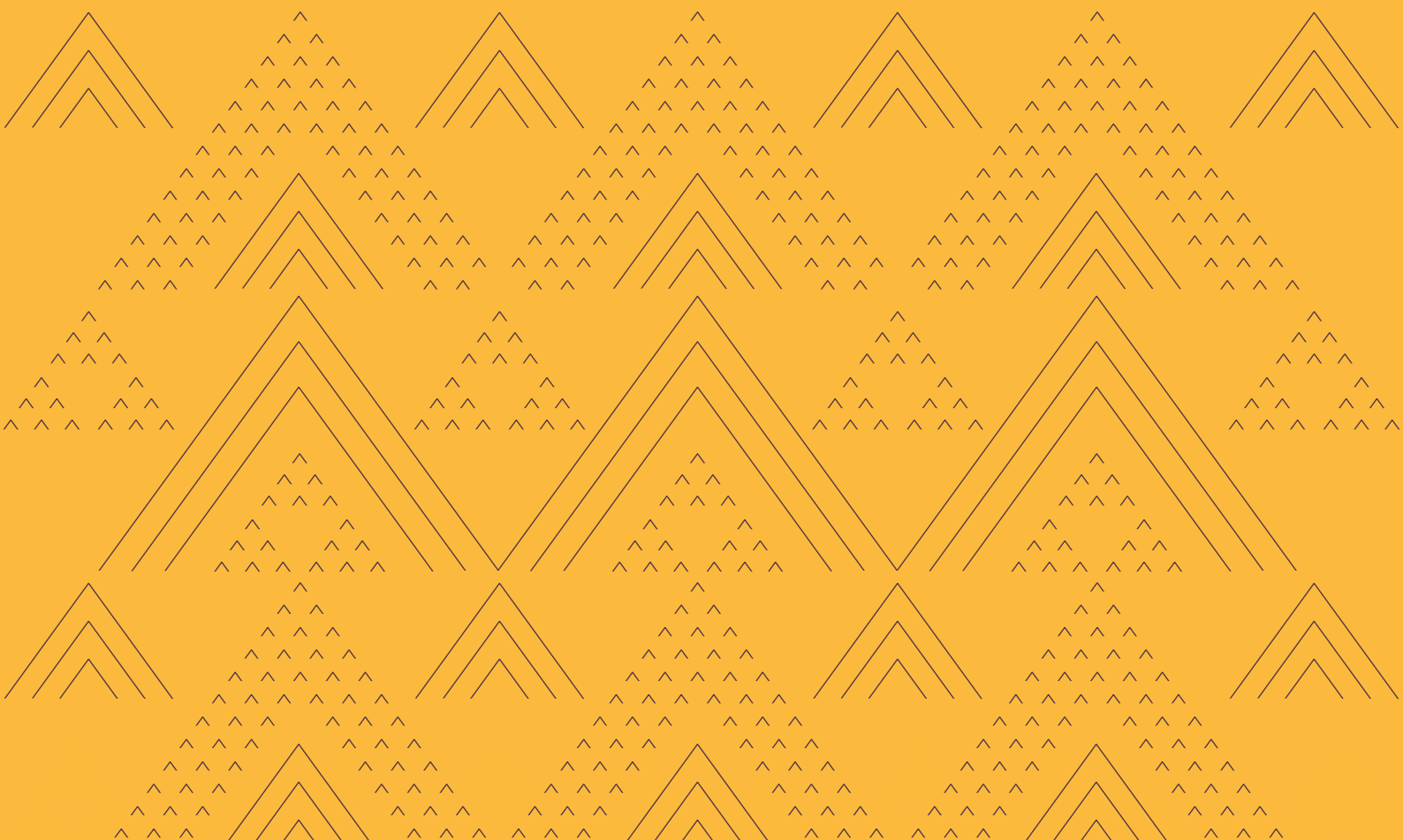






# Ko ō mātou hiahia me ngā inenga mahi

Our intentions and  
performance measures



Ko ō mātou hiahia me ngā inenga mahi  
Our intentions and performance measures

# 01



## Te whakapakari i te Maihi Karauna, hei tautoko i te whare o te reo Mauri Ora

Strengthening the Maihi Karauna to support  
Te Whare o Te Reo Mauri Ora

### ► Why this matters

Through the Maihi Karauna we help ensure the Crown's contribution to the revitalisation of te reo Māori is strong, solid and fortifies Te Whare o Te Reo Mauri Ora. In Budget 2021, we received additional funding for our coordination and monitoring of the implementation of the Maihi Karauna including the management of the Maihi Karauna Secretariat.

Agencies continue to collaborate on initiatives such as the Shared Research Agenda, He Ara Poutama Mō Te Reo Māori, and the refresh of the Maihi Karauna Implementation Plan, focusing on increasing the number of people who value and use te reo Māori. In 2021, we will work with the Maihi Karauna Lead Agencies to deliver a pilot te reo Māori programme for the Public Service.

As was acknowledged in the Crown's Strategy for Māori Language Revitalisation 2019–2023, government has many functions that affect the ways in which New Zealanders use, learn and value te reo Māori. The wider state sector makes up around 13 per cent of New Zealand's total workforce and has the potential to make significant contributions to the revitalisation of te reo Māori.

The normalisation of bilingual messaging in the COVID-19 public health campaign is a significant shift that can be built upon. Beyond the literal translation of English messages into te reo Māori there is a need to grow understanding of the cultural contexts within which messages will be received, and how they can be tailored to better meet Māori needs.

### ► What we will deliver in 2021/22

We will:

- › provide tools and advice to state sector organisations to support their implementation of language plans, capture and reporting of impacts (including Rights Shifts);
- › facilitate a pilot for the provision of te reo Māori to state sector organisations; and
- › report annually on the nature and range of contributions to the Maihi Karauna strategy planned by responsible departments/departmental agencies.

The primary target of this strategic priority is the public sector.





### ► How we will assess our performance

| Measure   | Estimated Actual<br>2020/21 | Target<br>2021/22       |
|---|-----------------------------|-------------------------|
| 1.1 Increased percentage of the 35 public service departments/departmental agencies that develop a language plan <sup>3</sup>                                 | 75%                         | <b>90%</b> <sup>4</sup> |
| 1.2 Number of (approximately 200) state sector agencies that attend/view language planning workshops  | 24                          | <b>30</b>               |
| 1.3 Number of lead agencies with language plans   | 100%                        | <b>N/A</b>              |
| 1.4 Increased percentage of joint agency language revitalisation projects   | 3                           | <b>4</b>                |
| 1.5 Percentage of agencies reporting that Te Taura Whiri i te Reo Māori provided helpful tools and advice to support completion of their language plan        | 50%                         | <b>60%</b>              |
| 1.6 Percentage of agencies that measure and report Right-shifts (Zero to Passive and Passive to Active) as a result of te reo Māori revitalisation activities | 80%                         | <b>80%</b>              |

3. Note that this differs from the performance measure/reporting requirement introduced (without consultation with Te Taura Whiri i te Reo Māori) in the *Estimates of Appropriations 2021/22*, of a “number (26) of public service departments/agencies that develop a language plan”.

4. Although Cabinet [MCR-18-MIN-0012 refers] required all 35 public service departments/departmental agencies to develop a te reo Māori language plan and reflect this in their accountability documents by 30 June 2021, it has been reported that COVID-19 has adversely impacted the ability of some agencies to complete their plans in the required timeframe. This number reflects post-COVID-19 expectations.

Ko ō mātou hiahia me ngā inenga mahi  
Our intentions and performance measures

# 02



## Te whakapiki i te tokomaha puta noa i Aotearoa e wāriu ana i te reo Māori

Building the number of New Zealanders who  
value te reo Māori to encourage its learning and  
use as an integral part of our national identity

### ► Why this matters

Audacious Goal 1 of the Maihi Karauna strategy is that by 2040, 85 per cent (or more) New Zealanders will value te reo Māori as a key element of national identity. This seeks to establish te reo Māori as a key part of national identity in the national psyche.

Research tells us the greatest contributor to language death is societal attitudes and values. When the language is not viewed as relevant or valued by society it can make revitalisation efforts onerous and overwhelming.

The virtual Māori Language Moment (in lieu of physical activities during Te Wiki o Te Reo Māori in 2020) saw more than 1 million New Zealanders (1,058,356 to be exact) celebrating te reo Māori at the same time. It remains the largest single Māori language event in history.

Our Colmar Brunton survey following Te Wiki o te Reo Māori 2020 revealed that 8 out of 10 New Zealanders (84% of the population) see te reo as an important part of our national identity and something to be proud of.

The combined effort of generations of language champions has culminated in the outcome where te reo Māori is valued by more New Zealanders than ever before.

### ► What we will deliver in 2021/22

We will:

- › support key events including Māori Language Week, smaller language campaigns across the year and the Māori Language Awards
- › continue to raise the profile of te reo Māori and encourage all New Zealanders to support its revitalisation
- › encourage and promote private sector efforts to revitalise te reo Māori, and particularly those that have significant reach, visibility and influence
- › deliver rangatahi focused hui and promotional campaigns.

The primary target of this strategic priority is the general public (wider New Zealand).





### ► How we will assess our performance

| Measure  | Estimated Actual<br>2020/21                        | Target<br>2021/22  |
|--|--|--|
| 2.1 Increased number of private sector and community organisations that participate in te reo Māori events including language planning workshops | 4000<br>organisations<br>and 1.058m<br>individuals | <b>5000<br/>organisations<br/>and 1.322m<br/>individuals</b> |
| 2.2 Increased number of relationships with stakeholders  | 10   | <b>12</b>  |
| 2.3 Number of events supported – online and/or in person   | 35   | <b>40</b>  |
| 2.4 Percentage of organisations supported that report Right-shifts   | 80%  | <b>80%</b>   |

Ko ō mātou hiahia me ngā inenga mahi  
Our intentions and performance measures

# 03



## Te waihanga me te whakatairanga rauemi hei tautoko i te whakamahere, te ako, me te whakamahi i te reo Māori

Creating and promoting resources to support planning, learning and use of te reo Māori

### ► Why this matters

As detailed in the Maihi Karauna strategy, the confidence to use te reo Māori will come from the sense of security a speaker has in their own abilities and from the support that is provided through the environment around them.

Audacious Goal 2 of the Maihi Karauna strategy is that by 2040 one million (or more) New Zealanders will have the ability and confidence to talk about at least basic things in te reo Māori. This supports an audacious goal in the Maihi Māori that by 2040 one million (or more) people will be using te reo Māori in community immersion domains.

Achieving the Maihi Karauna strategy audacious goal requires a critical mass of New Zealanders to not only acquire basic te reo Māori skills but to also develop the confidence to use them.

As a small organisation, Te Taura Whiri i te Reo Māori cannot physically deliver support to one million New Zealanders. In Budget 2021, we received funding to invest in Information and Communication Technology (ICT) platforms and systems to directly support our creation and promotion of virtual resources and tools that will be available to all seeking support and advice to enable their contributions to collective language revitalisation efforts.

### ► What we will deliver in 2021/22

We will:

- › develop ICT platforms to create and share language planning tools and resources; promote the wide range of language acquisition; and use resources that are already available
- › create new resources in partnership with other organisations, including Te Mātāwai, to meet needs and gaps
- › support te reo Māori corpus, ensuring that quality new words, terms and standards are developed and available to support the use of te reo Māori
- › commission research focused on data modelling and best practice teaching and learning.

The primary targets of this strategic priority are private sector and community organisations (as enablers of language revitalisation) and the general public (wider New Zealand).





### ► How we will assess our performance

| Measure  | Estimated Actual<br>2020/21               | Target 2021/22 |
|--|---|----------------|
| <b>3.1</b> Increased universal lexical items (words and terms) to enable people to talk about technical and new developments in te reo Māori                               | 200                                       | <b>220</b>     |
| <b>3.2</b> Increased standardisation of lexicon  | 1 non-Te Taura Whiri lexicon standardised | <b>2</b>       |
| <b>3.3</b> Number of research and evaluation projects commissioned <sup>5</sup>  | 4   | <b>4</b>       |
| <b>3.4</b> Percentage of resources viewed and downloaded   | 250,000-page views                        | <b>270,000</b> |
| <b>3.5</b> Percentage of users reporting that resources were helpful in supporting their planning for, learning and/or use of te reo Māori                                 | 80%                                       | <b>80%</b>     |
| <b>3.6</b> Percentage of users who measure and report Right-shifts (Zero to Passive and Passive to Active) as a result of planning for, learning and/or using te reo Māori | 80%                                       | <b>80%</b>     |

5. Note that this exceeds the 'number of research and evaluations projects commissioned' performance measure/reporting requirement introduced (without consultation with Te Taura Whiri i te Reo Māori) in the *Estimates of Appropriations 2021/22*. The choice of four research and/or evaluation projects per annum reflects the diversity of opportunities to learn from past initiatives and identify new approaches to support language revitalisation efforts.

Ko ō mātou hiahia me ngā inenga mahi  
Our intentions and performance measures

# 04

## Te whakarite kia mau tonu te kounga o te reo Māori



Ensuring the quality of te reo Māori is maintained

### ► Why this matters

For Māori people in particular who speak or who are learning to speak te reo Māori, preserving a Māori perspective of the world and of one's place in the world, in one's choice of words is arguably more important in many instances than the words themselves. Indeed, if the Māori language of everyday communication becomes much more separated from its cultural base, the language might well reach a stage where it is no longer capable of describing or perpetuating Māori values and attitudes with any greater facility than English is able to.<sup>6</sup>

We focus on supporting the acquisition and use of te reo Māori through the provision of quality supports (translators and interpreters), resources, tools and the corpus. In Budget 2021, we received funding to reform our Te Toi Reo Māori system (primarily for translators and interpreters) to make it standards-based and more clearly aligned with the New Zealand Qualifications Framework. Associated training, examinations and management systems will also be reviewed and updated, while implications for the Level Finder and Public Sector Māori language examinations will be identified and addressed.

We will continue to work with Te Mātāwai to co-design guides, tools and resources to ensure that the importance of retaining Māori values in efforts to revitalise te reo Māori is understood and increasingly evident.

### ► What we will deliver in 2021/22

We will:

- › review and redesign our Te Toi Reo Māori system
- › continue to licence, register and provide training for translators and interpreters and facilitate access to their services
- › continue to promote and deliver the Level Finder and Public Sector Māori examinations.

The primary targets of this strategic priority are proficient speakers and individuals/ organisations seeking access to specialist language revitalisation/use support.

6. Te Taura Whiri i te Reo Māori, *Te Reo Māori mō te Tari/Māori for the Office*, Oxford University Press, 1997.





## ► How we will assess our performance

| Measure  | Estimated Actual<br>2020/21 | Target 2021/22            |
|--|-----------------------------|---------------------------|
| 4.1 Increased number of active licenced translators and interpreters                         | 50                          | <b>50<sup>7</sup></b>     |
| 4.2 Number of participants in Te Toi Reo Māori training                                      | 66                          | <b>50<sup>8</sup></b>     |
| 4.3 Increased number of people sitting the Level Finder and Public Sector Māori examinations | 132                         | <b>150<sup>9</sup></b>    |
| 4.4 Increased visibility of Level Finder and Public Sector Māori examinations                | 3 promotion events          | <b>4 promotion events</b> |
| 4.5 Percentage of Te Toi Reo Māori participants that measurably Right-shift                  | 70%                         | <b>70%</b>                |

7. This number reflects the impact of the review and reform of our Te Toi Reo Māori system. Until such time as the system reform is complete, translator and interpreter licencing numbers are likely to remain the same.

8. This number reflects the impact of the review and reform of our Te Toi Reo Māori system. Until such time as the system reform is complete, training may only be delivered to a small number to test new system elements. **Note that this differs from the performance measure/reporting requirement introduced (without consultation with Te Taura Whiri i te Reo Māori) in the Estimates of Appropriations 2021/22, of a “more than 20% increase in the number of participants in Te Toi Reo Māori training”.**

9. This number reflects our preference to track participation numbers (rather than percentages), as the demographic profile of participants is of far greater interest than participation increases. **Note that this differs from the performance measure/reporting requirement introduced (without consultation with Te Taura Whiri i te Reo Māori) in the Estimates of Appropriations 2021/22, of a “more than 20% increase in the number of people sitting the Level Finder and Public Service Māori Examinations”.**

Ko ō mātou hiahia me ngā inenga mahi  
Our intentions and performance measures

# 05

## Te hauora ā-whare me te kaha



Organisational health and capability

### ► Organisational health and capability performance indicators

| Indicator   | 2021/22  |
|---|--|
| 5.1 Turnover                                      | <20%   |
| 5.2 Staff engagement                              | >60% survey responses  |
| 5.3 Equal employment opportunity requirements met | Included in all relevant documents and practices   |
| 5.4 Health and safety                             | Implement zero-harm health and safety strategy   |
| 5.5 Maintain or improve audit ratings             | <p>Improve 'good' rating (for financial information systems and controls, and performance information and associated systems and controls)</p> <p>Maintain 'very good' rating (for management control environment)</p> |



# Ko ā mātou pūtea tahua me ngā tauāki pūtea

Our budget and financial statements





# Our funding for 2021/22

Te Taura Whiri i te Reo Māori is funded from Vote Māori Development under the following appropriation:

## Whakarauora Reo mō te Motu (National Māori Language Revitalisation)

– supporting the revitalisation of the Māori language at a national level and the administration of Te Taura Whiri i te Reo Māori.

The funding is intended to achieve the effective promotion, protection and revitalisation of the Māori language through the:

- › ongoing operation of Te Taura Whiri i te Reo Māori
- › delivery of a research programme supporting Māori language revitalisation
- › the Maihi Karauna (Crown Te Reo Māori Strategy), and
- › other statutory functions that Te Taura Whiri i te Reo Māori is required to perform.

The funding is also intended to contribute to the achievement of the following impacts for Vote: Māori Development:

- › Māori are protecting, sustaining and growing their reo, taonga, mātauranga and tikanga
- › Māori are sustainably growing and developing their resources
- › Māori are acquiring skills and knowledge.

The financial statements indicate how Te Taura Whiri i te Reo Māori intends to deliver its functions.

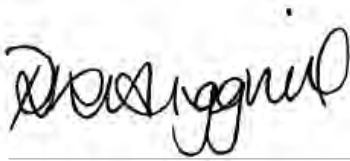
Total budget funding is shown in the table below.

**Table 1: 2021/22 Actual and Budgeted Income by Output Class**

|   | 2020/21 Estimated Actual<br>\$ | 2021/22 Budget<br>\$ | Variance<br>\$   |
|---|--------------------------------|----------------------|------------------|
| Appropriation: National Māori Language Revitalisation | 8,810,000                      | 13,364,000           | 4,554,000        |
| <b>Total revenue – Crown</b>                          | <b>8,810,000</b>               | <b>13,364,000</b>    | <b>4,554,000</b> |
| Other revenue   | 4,096                          | 290,000              | 285,904          |
| <b>Total revenue</b>                                  | <b>8,814,096</b>               | <b>13,654,000</b>    | <b>4,839,904</b> |
| <b>Total operating expense</b>                        | <b>9,795,657</b>               | <b>13,654,000</b>    | <b>3,858,343</b> |
| <b>Surplus/(Deficit)</b>                              | <b>(981,561)</b>               | <b>(0)</b>           | <b>(981,561)</b> |

# Statement of responsibility

The prospective financial statements have been developed for the purpose of presenting the intentions of Te Taura Whiri i te Reo Māori in Parliament. Actual results may differ from the prospective financial statements. We are of the opinion that the forecast financial statements fairly reflect the expected financial position and operations of Te Taura Whiri i te Reo Māori for the year ending 30 June 2022. The Minister will be provided with an annual report as required by the Crown Entities Act 2004, and quarterly reports outlining performance against this Statement of Performance Expectations. We certify that the information contained in this report is consistent with the appropriations contained in the Estimates for the year ending 30 June 2022 and laid before the House of Representatives under section 13 of the Public Finance Act 1989.



**Professor Rawinia Higgins**

Toihau  
Board Chair  
Te Taura Whiri i te Reo Māori  
30 June 2021



**Charisma Rangipunga**

Toihau Tuarua  
Board Deputy Chair  
Te Taura Whiri i te Reo Māori  
30 June 2021

# Prospective statement of comprehensive revenue and expenses

For the year ending 30 June 2022

| 2020/21<br>Budget<br>(\$) |  | 2020/21<br>Estimated Actual<br>(\$) | 2021/22<br>Budget<br>(\$) |
|---------------------------|--|-------------------------------------|---------------------------|
|                           | <b>Revenue</b>   |                                     |                           |
|                           | <b>Operating revenue from Crown</b>  |                                     |                           |
| 8,810,000                 | Operating Appropriation  | 8,810,000                           | 13,364,000                |
| <b>8,810,000</b>          | <b>Total operating revenue from Crown</b>                                      | <b>8,810,000</b>                    | <b>13,364,000</b>         |
|                           | <b>Finance revenue</b>   |                                     |                           |
| 100,000                   | Interest income  | 3,869                               | 80,000                    |
| 260,000                   | Other Revenue  | 227                                 | 210,000                   |
| <b>360,000</b>            | <b>Total finance revenue</b>   | <b>4,096</b>                        | <b>290,000</b>            |
| <b>9,170,000</b>          | <b>Total Revenue</b>   | <b>8,814,096</b>                    | <b>13,654,000</b>         |
|                           | <b>Expenditure</b>   |                                     |                           |
| 4,374,163                 | Personnel costs  | 3,679,393                           | 5,458,195                 |
| 266,841                   | Depreciation and amortisation expense  | 210,573                             | 310,936                   |
| 1,079,000                 | Promotion Costs  | 467,498                             | 650,000                   |
| 1,646,744                 | Research & Development Costs   | 1,154,703                           | 3,183,690                 |
| 675,720                   | Language Planning Costs  | 436,340                             | 250,000                   |
| 3,257,159                 | Other TTWh Operating Costs   | 3,847,150                           | 3,801,179                 |
| <b>11,299,627</b>         | <b>Total operating expenses</b>  | <b>9,795,657</b>                    | <b>13,654,000</b>         |
| <b>11,299,627</b>         | <b>Total expenses</b>  | <b>9,795,657</b>                    | <b>13,654,000</b>         |
| <b>(2,129,627)</b>        | <b>Operating surplus/(deficit) and total comprehensive revenue and expense</b> | <b>(981,561)</b>                    | <b>(0)</b>                |



# Prospective statement of financial position

As at 30 June 2022

| 2020/21<br>Budget<br>(\$) |                                      | 2020/21<br>Estimated Actual<br>(\$) | 2021/22<br>Budget<br>(\$) |
|---------------------------|--------------------------------------|-------------------------------------|---------------------------|
|                           | <b>Assets</b>                        |                                     |                           |
|                           | <b>Current Assets</b>                |                                     |                           |
| 3,878,894                 | Cash & Bank                          | 5,074,324                           | 4,784,497                 |
| -                         | Receivables                          | -                                   | -                         |
| 50,000                    | GST receivable                       | 50,000                              | 50,000                    |
| 30,000                    | Prepayments                          | 30,000                              | 30,000                    |
| <b>3,958,894</b>          | <b>Total Current Assets</b>          | <b>5,154,324</b>                    | <b>4,864,497</b>          |
|                           | <b>Non-Current Assets</b>            |                                     |                           |
| 334,497                   | Property, plant and equipment        | 675,743                             | 795,557                   |
| 104,595                   | Intangible Assets                    | 19,948                              | 239,961                   |
| <b>439,092</b>            | <b>Total Non-Current Assets</b>      | <b>695,691</b>                      | <b>1,035,518</b>          |
| <b>4,397,986</b>          | <b>Total Assets</b>                  | <b>5,850,015</b>                    | <b>5,900,015</b>          |
|                           | <b>Current Liabilities</b>           |                                     |                           |
| 250,000                   | Payables                             | 50,000                              | 100,000                   |
| 226,000                   | Employee entitlements                | 250,000                             | 250,000                   |
| <b>476,000</b>            | <b>Total Current Liabilities</b>     | <b>300,000</b>                      | <b>350,000</b>            |
|                           | <b>Non-current liabilities</b>       |                                     |                           |
| 5,000                     | Employee entitlements                | 5,000                               | 5,000                     |
| <b>5,000</b>              | <b>Total non-current liabilities</b> | <b>5,000</b>                        | <b>5,000</b>              |
| <b>3,916,986</b>          | <b>NET ASSETS</b>                    | <b>5,545,015</b>                    | <b>5,545,015</b>          |
|                           | <b>Equity</b>                        |                                     |                           |
| 3,916,986                 | General funds                        | 5,545,015                           | 5,545,015                 |
| <b>3,916,986</b>          | <b>Total Equity</b>                  | <b>5,545,015</b>                    | <b>5,545,015</b>          |

# Prospective statement of changes in equity

For the year ended 30 June 2022

| 2020/21<br>Budget<br>(\$) |  | 2020/21<br>Estimated Actual<br>(\$) | 2021/22<br>Budget<br>(\$) |
|---------------------------|--|-------------------------------------|---------------------------|
| 6,046,613                 | General funds                            | 6,526,576                           | 5,545,015                 |
| <b>6,046,613</b>          | <b>Total Crown equity at 1 July</b>      | <b>6,526,576</b>                    | <b>5,545,015</b>          |
| (2,129,627)               | Surplus/(deficit) from operations        | (981,561)                           | (0)                       |
| <b>(2,129,627)</b>        | <b>Total operating surplus/(deficit)</b> | <b>(981,561)</b>                    | <b>(0)</b>                |
| <b>3,916,986</b>          | <b>Total Crown equity at 30 June</b>     | <b>5,545,015</b>                    | <b>5,545,015</b>          |

# Prospective statement of cash flow

For the year ended 30 June 2022

| 2020/21<br>Budget<br>(\$)                   |   | 2020/21<br>Estimated Actual<br>(\$) | 2021/22<br>Budget<br>(\$) |
|---|---|-------------------------------------|---------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b> |   |                                     |                           |
| <b>Cash was provided from (applied to)</b>  |   |                                     |                           |
| 8,810,000                                   | Receipts from Crown revenue                           | 8,810,000                           | 13,364,000                |
| 100,000                                     | Interest received                                     | 3,869                               | 80,000                    |
| 260,000                                     | Receipt from other revenue                            | 227                                 | 210,000                   |
| (6,594,616)                                 | Payments to suppliers                                 | (4,827,488)                         | (9,145,113)               |
| (4,374,163)                                 | Payments to employees                                 | (4,113,714)                         | (4,163,714)               |
| 50,000.00                                   | Payment of GST  | 50,000                              | 50,000                    |
| <b>(1,748,779)</b>                          | <b>Net cash flow from operating activities</b>        | <b>(77,106)</b>                     | <b>395,173</b>            |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b> |   |                                     |                           |
| <b>Cash was provided from (applied to)</b>  |   |                                     |                           |
| (340,000)                                   | Purchase of property, plant and equipment             | (646,520)                           | (385,000)                 |
| (150,000)                                   | Purchase of intangible assets                         | (250,000)                           | (300,000)                 |
| <b>(490,000)</b>                            | <b>Net cash flows from investing activities</b>       | <b>(896,520)</b>                    | <b>(685,000)</b>          |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b> |   |                                     |                           |
| <b>Cash was provided from (applied to)</b>  |   |                                     |                           |
| -   | Capital Contributions - Mā Te Reo Fund                | -                                   | -                         |
| -   | Mā Te Reo investment fund                             | -                                   | -                         |
| -   | <b>Net cash flows from financing activities</b>       | -                                   | -                         |
| (2,238,779)                                 | Net (decrease)/ increase in cash and cash equivalents | (973,626)                           | (289,827)                 |
| 6,117,673                                   | Cash and cash equivalents at beginning of year        | 6,047,950                           | 5,074,324                 |
| 3,878,894                                   | Cash and cash equivalents at end of year              | 5,074,324                           | 4,784,497                 |
| <b>3,878,894</b>                            | <b>Represented by: Cash &amp; cash equivalents</b>    | <b>5,074,324</b>                    | <b>4,784,497</b>          |



# Statement of accounting policies

## ► Reporting Entity

Te Taura Whiri i te Reo Māori – the Māori Language Commission is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing the operation of Te Taura Whiri i te Reo Māori includes the Crown Entities Act 2004 and Te Ture mō Te Reo Māori 2016. The ultimate parent of Te Taura Whiri i te Reo Māori is the New Zealand Crown. Our primary objective is to provide services to the New Zealand public. We do not operate to make a financial return. Te Taura Whiri i te Reo Māori has designated itself as a public benefit entity (PBE) for financial reporting purposes. The prospective financial statements for Te Taura Whiri i te Reo Māori are for the year ending 30 June 2022 and were approved by the Board on 25 June 2021.

## ► Basis of preparation

The financial statements have been prepared on a going-concern basis, and the accounting policies have been applied consistently throughout the period. The financial statements of Te Taura Whiri i te Reo Māori have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZGAAP). The financial statements have been prepared in accordance with Tier 2 PBE accounting standards. We are eligible to apply Tier 2 accounting standards as our expenses are less than \$30 million. These financial statements comply with PBE Standards Reduced Disclosure Regime.

## ► Assumptions

The prospective financial statements have been prepared on the basis of the following assumptions:

- › Budget 2021 New Initiative Funding of \$4.554m for the:
  - › Toi Reo Māori Programme – Translation service digital platform
  - › Information Technology Infrastructure Project
  - › Implementing Maihi Karauna
- › Budget full-time equivalent (FTE's) are fifty-two.
- › Major projects such as Māori Language Week and Māori Language Awards.
- › Part of the research budget of \$.0500 million for commissioning new research is expected to be used in collaboration with Te Mātāwai on a shared research agenda.

## ► Presentation currency

The financial statements are presented in New Zealand dollars.

# Summary of significant accounting policies

## ► Revenue

Te Taura Whiri i te Reo Māori is primarily funded from the Crown. The recognition of non-exchange revenue from grants depends on whether the grant comes with any stipulations imposed on the use of a transferred asset.

Stipulations that are ‘conditions’ specifically require the grant recipient to return the inflow of resources received if they are not used in the way stipulated, resulting in the recognition of a liability that is subsequently recognised as non-exchange revenue as and when the ‘conditions’ are satisfied.

Stipulations that are ‘restrictions’ do not specifically require the grant recipient to return the inflow of resources received if they are not utilised in the way stipulated, and they therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

The funding Te Taura Whiri i te Reo Māori receives is restricted in its use for the purpose of meeting the objectives specified in its founding legislation and the scope of the relevant appropriations of the funder.

Te Taura Whiri i te Reo Māori considers there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

## ► Financial assets

Cash and cash equivalents include cash on hand, cash in transit, bank accounts and deposits with a maturity of no more than three months from date of acquisition. Investments are stated at the lower of cost and net realisable value. Any write-downs are recognised in the statement of comprehensive

income. A provision for impairment of receivables is established when there is objective evidence that Te Taura Whiri i te Reo Māori will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset’s carrying amount and the estimated realisable value.

## ► Physical assets

Physical assets, which consist of leasehold improvements, motor vehicles, furniture and fittings, office equipment and ICT equipment, are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset will be recognised initially at fair value as at the date of acquisition.

## ► Depreciation

Depreciation is provided on a straight-line basis on all physical assets to allocate the cost of the assets over their useful lives with no residual value. The estimated economic useful lives and associated depreciation rates of classes of assets are:

- › leasehold improvements – five years, 20 percent
- › furniture and fittings – five years, 20 percent
- › office equipment – five years, 20 percent
- › ICT equipment – five years, 20 percent
- › software development – four years, 25 percent

## ► Intangible assets

Computer software that is not integral to the operation of the hardware is recorded as an intangible asset on the basis of the costs incurred to acquire and bring to use the specific software and is amortised on a straight-line basis over a period of four years. Costs associated with maintaining computer software are recognised as an expense when incurred.



## ► Financial instruments

Te Taura Whiri i te Reo Māori is party to financial instruments in the form of bank accounts, accounts receivable, accounts payable and accruals as part of everyday operations. These are reflected in the statement of financial position at their fair value. Revenues and expenses in relation to financial instruments are recognised in the statement of financial performance. All foreign exchange transactions are translated at the rates of exchange applicable in each transaction. Te Taura Whiri i te Reo Māori does not carry any balances in foreign currencies.

## ► Goods and Services Tax

The financial statements are recorded on a GST-exclusive basis with the exception of accounts receivable and accounts payable, which are stated with GST included.

## ► Commitments

Future payments are disclosed as commitments at the point a contractual obligation arises to the extent that they are equally unperformed obligations. Commitments relating to employment contracts are not disclosed.

## ► Leases

Te Taura Whiri i te Reo Māori leases office premises and office equipment. As all the risks and ownership are retained by the lessor, these leases are classified as operating leases. Operating lease costs are expensed in the period in which they are incurred.

## ► Taxation

Te Taura Whiri i te Reo Māori is exempt from income tax as a public authority.

## ► Provision for employment entitlements

Annual leave is recorded on an actual entitlement basis at current rates of pay.

## ► Statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Te Taura Whiri i te Reo Māori invests as part of its day-to-day cash management. Operating activities include all activities other than investing and financing activities. The cash inflows include all receipts from the sale of goods and services and other sources of revenue that support operating activities of Te Taura Whiri i te Reo Māori. Cash outflows include payments made to employees and suppliers and for taxes. Investing activities are those relating to the acquisition and disposal of current and non-current securities and any other non-current assets. Financing activities are those activities relating to changes in equity and debt capital structure of Te Taura Whiri i te Reo Māori and those activities relating to the cost of servicing the equity capital of Te Taura Whiri i te Reo Māori.

## ► Cost allocation

Te Taura Whiri i te Reo Māori has determined the cost of outputs using the cost allocation system outlined below.

## ► Criteria for direct costs

Direct costs are those that are directly attributed to an output.

## ► Criteria for indirect costs

Indirect costs and corporate overheads are those costs that cannot be attributed in an economically feasible manner to a specific output and are allocated to outputs on the basis of budgeted full-time equivalents attributable to each output.



# TE TAURA WHIRI I TE REO MĀORI

MĀORI LANGUAGE COMMISSION



[tetaurawhiri.govt.nz](http://tetaurawhiri.govt.nz)