

TE TAURA WHIRI
I TE REO MĀORI

MĀORI LANGUAGE COMMISSION



Statement of
Performance
Expectations

2023-
2024



He Ara Whāia,
He Ara Hou

Minister for Māori Development Hon Willie Jackson

Nei rā te mihi kau atu ki a koe.

We are pleased to present you with the Statement of Expectations of Te Taura Whiri i te Reo Māori for the year ending 30 June 2024.



Professor Rawinia Higgins

Toihau/Chairperson



Charisma Rangipunga

Toihau Tuarua/Deputy Chairperson

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

A word from the Chair

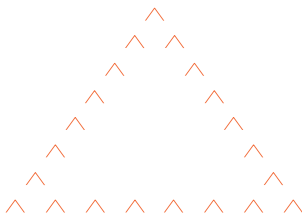
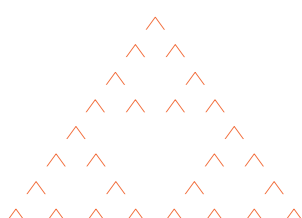
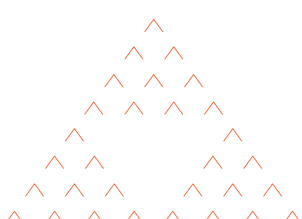
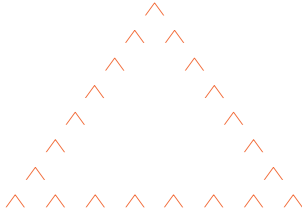
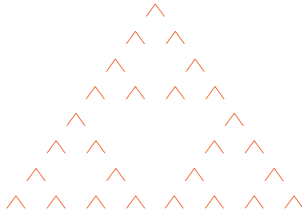
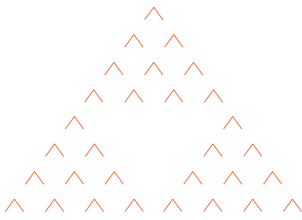
2022 was the year of te reo Māori anniversaries: 50 years since the Māori language petition was placed on the steps of Parliament, 40 years of Te Kōhanga Reo, Māori language television programmes and 35 years since te reo became an official language and the establishment of Te Taura Whiri i te Reo Māori – The Māori Language Commission.

It is hard to believe how far we have come over the five decades, yet despite all our efforts I am always amazed at how some things never change.

We get a lot of messages to tell us to stop “ramming [te reo] down our throats”. Only a few weeks ago, a young Pākehā man’s father reached out to us. His son worked at a café and greeted customers with Kia ora. After some complained and demanded he speak English: the young man’s employer told him to stop saying Kia ora. And so, he decided to quit his job, the first he’d ever had. The battle for our language continues in our cities, suburbs and towns. By New Zealanders of all ages, ethnicities and backgrounds.

Part of my role as Māori Language Commissioner includes leading the Maihi Karauna (Crown Māori Language Strategy). And while we are on track to reach some huge targets by 2040, we are still a long way off.

Sadly, the same cannot be said for the rest of the world: our planet loses a language every 40 days. For our Pacific relations, globalisation, climate change and severe weather events have a devastating impact on language survival.



“The battle for our language continues in our cities, suburbs and towns. By New Zealanders of all ages, ethnicities and backgrounds.”



In December I represented the Pacific region on the Global Task Force for the Decade of Indigenous Languages at the launch and the UN General Assembly in New York. I urged world governments to do what ours did 35 years ago: protect your indigenous languages in law and make your indigenous languages your official languages. When we track the language journey our nation has been on, we know that using the law is one very powerful thing a government can do.

Spreading the language far and wide (kia māhorahora te reo) is the objective of the Maihi Karauna and that relies on normalising our language. This requires New Zealanders from all walks of life to value te reo Māori and actively support it. Normalising means ensuring our communities are given opportunities to use te reo in all spaces and places, whether a little or a lot.

I am always heartened by the collective efforts around the country to ensure that te reo is a living language. More organisations are adopting an approach to normalise the use of te reo Māori as part of their core work.

Whether it is in signage, greetings, translations, songs or being able to choose te reo as the language when you're checking out your groceries at Countdown. Seeing, hearing and using our indigenous language has a profound effect on how we see ourselves as a nation.

Our data tells us that young New Zealanders are fans of te reo Māori because they see it as part of their own national identity. New Zealanders like the young man who quit his part-time job because he didn't want to work somewhere where saying Kia ora was frowned upon. We still have challenges to overcome but the future looks bright for Aotearoa New Zealand and te reo Māori.

Prof Rawinia Higgins

Toihau Board Chair

Te Taura Whiri i te Reo Māori

21 April 2023



Ko wai mātou

Who we are

The Māori Language Commission was set up under the Māori Language Act 1987 and continued under Te Ture mō Te Reo Māori 2016¹. As an autonomous Crown entity, Te Taura Whiri i te Reo Māori operates under the oversight of the Minister for Māori Development and is governed by a board appointed by the Minister.

▶ **Ā mātou mahi** What we do

Through our work,
Te Taura Whiri i te
Reo Māori:



promotes the use of
the Māori language



leads the co-ordination
of the implementation
of the Maihi Karauna
strategy



reports to the Minister
on matters relating to
the Māori language



makes provision
for and certifies
translators and
interpreters in
te reo Māori



takes steps to give
effect to the status
of Māori as an
official language.

These functions are designed to support Māori language revitalisation. Our goal is to promote the use of te reo Māori as a living language and an ordinary means of communication that is valued by all New Zealanders, and we are committed to working collaboratively with stakeholders to achieve this goal.

1. Section 7 of the Māori Language Act 1987 and section 40 of Te Ture mō Te Reo Māori 2016



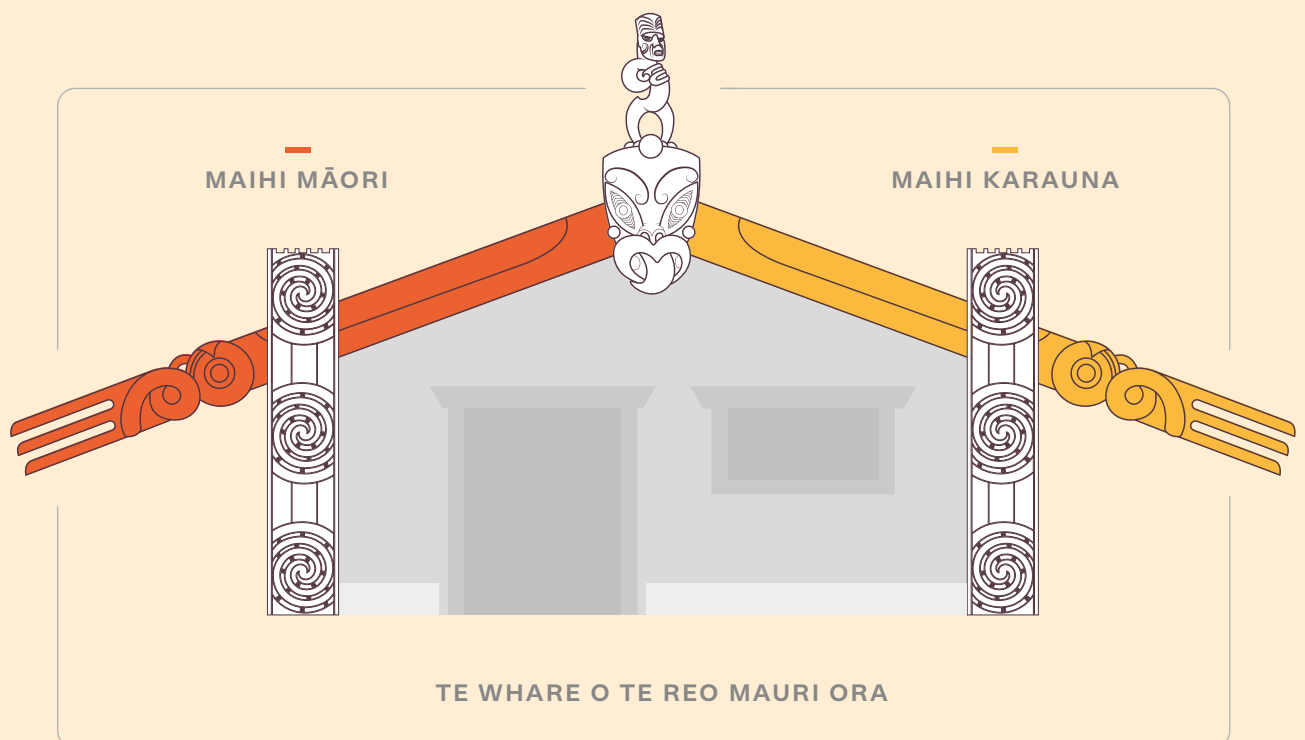


Maihi Karauna

Crown Māori language strategy

5

Te Ture mō Te Reo Māori (the Māori Language Act) 2016 established a partnership between the Crown and iwi and Māori to revitalise te reo Māori, acknowledging that iwi Māori are the guardians of the Māori language. The Act also recognises that by promoting strategic objectives in Aotearoa, the Crown can advance the revitalisation of te reo Māori across wider society.



The partnership between the Crown and iwi and Māori is represented by the metaphor of Te Whare o te Reo Mauriora. The maihi (bargeboards) on either side of the whare symbolise the two sides of the partnership. Each side has developed a strategy for their respective contributions to the revitalisation of te reo Māori:

- The **Maihi Karauna** strategy takes a macro perspective, focusing on creating the societal conditions necessary for te reo Māori to thrive, and ensuring that government systems support this objective.
- The **Maihi Māori** strategy takes a complementary micro role that focuses on revitalisation within communities and whānau.

As the lead agency, Te Taura Whiri i te Reo Māori coordinates and monitors the implementation of the Maihi Karauna and supports language planning. Our focus is on influencing the Crown and the people of Aotearoa to participate in the revitalisation of our country's first language. Our approach is underpinned by manaakitanga, treating manuhiri (in this case, learners and potential learners) with patience and care, providing them with the support they need to grow.



Our governance

We have a Board of five members:



Professor Rawinia Higgins
Chair



Charisma Rangipunga
Deputy Chair



Wayne Panapa
Board Member



Dr Jeremy Tātere MacLeod
Board Member



Bayden Barber
Board Member

► Ngā whāinga rongomaoro reo Māori ā te tau 2040 Maihi Karauna audacious goals for 2040

85%

85% of New Zealanders (or more) will value te reo Māori as a key part of national identity.

1,000,000

1 million New Zealanders (or more) will have the ability and confidence to talk about basic things in te reo Māori.

150,000

150,000 Māori aged 15 and over will use te reo Māori as much as English.



Te Puna Ratonga Reo Māori

Māori Language Services
Certification, Testing,
Development and Advice

Te Amo

Policy and Development
Research and Evaluation

► Our organisation

Our priorities
are divided into
the following
operational
groups:

Te Hiringa

Language Planning
Language Planning Support

Te Toko Reo

Partnerships and Promotions
Communications, Event
Management and Promotion

Te Hāpai Ō

Corporate Services
Organisational Support

Rear (left to right): Tuehu Harris,
Te Tumatakuru O’Connell, Matu Ihaka.
Front: Ngapera Hoerara, Ngahiwi
Apanui (CE), Christine Ammunson.



► Our strategic direction

Over the last four years, our primary goal has been to help people in Aotearoa understand the value of te reo Māori and provide them with the tools and encouragement they need to learn and use the language. Through these efforts, people become more comfortable using te reo every day, strengthening our shared national identity. We believe our work to strengthen and promote te reo Māori can have a lasting positive effect on the well-being of our nation.

Our whare (Te Whare o Te Reo Mauriora | The House of Language Revitalisation) embodies an active partnership between the Crown, and iwi and Māori to bring our nation’s indigenous language, te reo Māori, to life.

While we have recently seen celebrations of the incredible milestones reached over the past 35 years in the Māori language movement, te reo Māori remains an endangered language. To protect it, we need one million te reo Māori speakers by 2040, and we continue to focus on influencing and supporting those stakeholders who can make this happen.

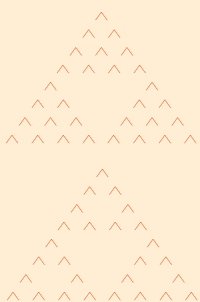
Our medium-term strategic intentions are detailed in our Statement of Intent 2020–2024.

► Embracing Technological Transformation

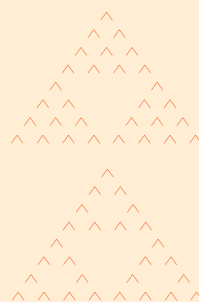
By becoming more agile in our work practices, we’re now better at responding to evolving needs of staff and clients in an ever-shifting environment. The adoption of new tools and technology by our workforce has helped us work remotely and work better together.

It’s a change in approach that has enabled us to provide services and support to our clients, no matter where they are. For instance, we have used Zoom to hold online training sessions for Toi Reo Māori and virtual workshops. It’s put Te Taura Whiri i te Reo Māori in a position to offer more flexibility to the organisations we do business with and the people we support.

Our ongoing programme of transformation allows us to broaden our reach and enhance our impact. As we plan for the future, we’ll continue to leverage technology and innovation to improve what we can offer and how we can deliver it.



While we have recently seen celebrations of the incredible milestones reached over the past 35 years in the Māori language movement, te reo Māori remains an endangered language.



► Indicators across the Māori language environment

There are reports that we monitor to understand how the Public Service and wider Aotearoa are tracking towards the audacious goals of the Maihi Karauna. These include:

- › Te Taunaki (te Taunaki e anga whakamua ai te Ratonga Tūmatanui) Public Service Census
- › Te Wiki o te Reo Māori research report (commissioned by us annually from Kantar Public)
- › The New Zealand General Social Survey (NZGSS)
- › The New Zealand Census of Population and Dwellings

Regular analysis of these indicators can provide insights to help us to adapt and focus our efforts where they can be most effective in supporting the normalisation and revitalisation of te reo Māori.

| Indicator | Year | Survey sample | Percentage | Next due |
|--|------|-------------------|------------|----------|
| Kantar Public: Are you aware of Māori Language Week? | 2022 | All of NZ | 88 | 2023 |
| Kantar Public: The Māori Language is an important part of our culture in New Zealand. | 2022 | All of NZ | 73 | 2023 |
| Te Taunaki: How much te reo Māori do you use at work? (none) | 2021 | Public Service | 42 | 2024 |
| NZGSS: Percentage of NZers that value te reo Māori as a key part of their national identity. | 2018 | New Zealand (15+) | 73.6 | 2023 |
| NZGSS: Percentage of NZers that have the ability and confidence to speak in te reo Māori (not very well or better) | 2016 | New Zealand (15+) | 23.6 | 2023 |
| Census: Percentage of population who can have a conversation about a lot of every day things in te reo Māori. | 2018 | All of NZ | 3.96%* | 2023 |

* NZ Census 2018 data - 185,955 people from a total population of 4,699,755.





Te arorau wawaotanga Intervention logic 2020–24

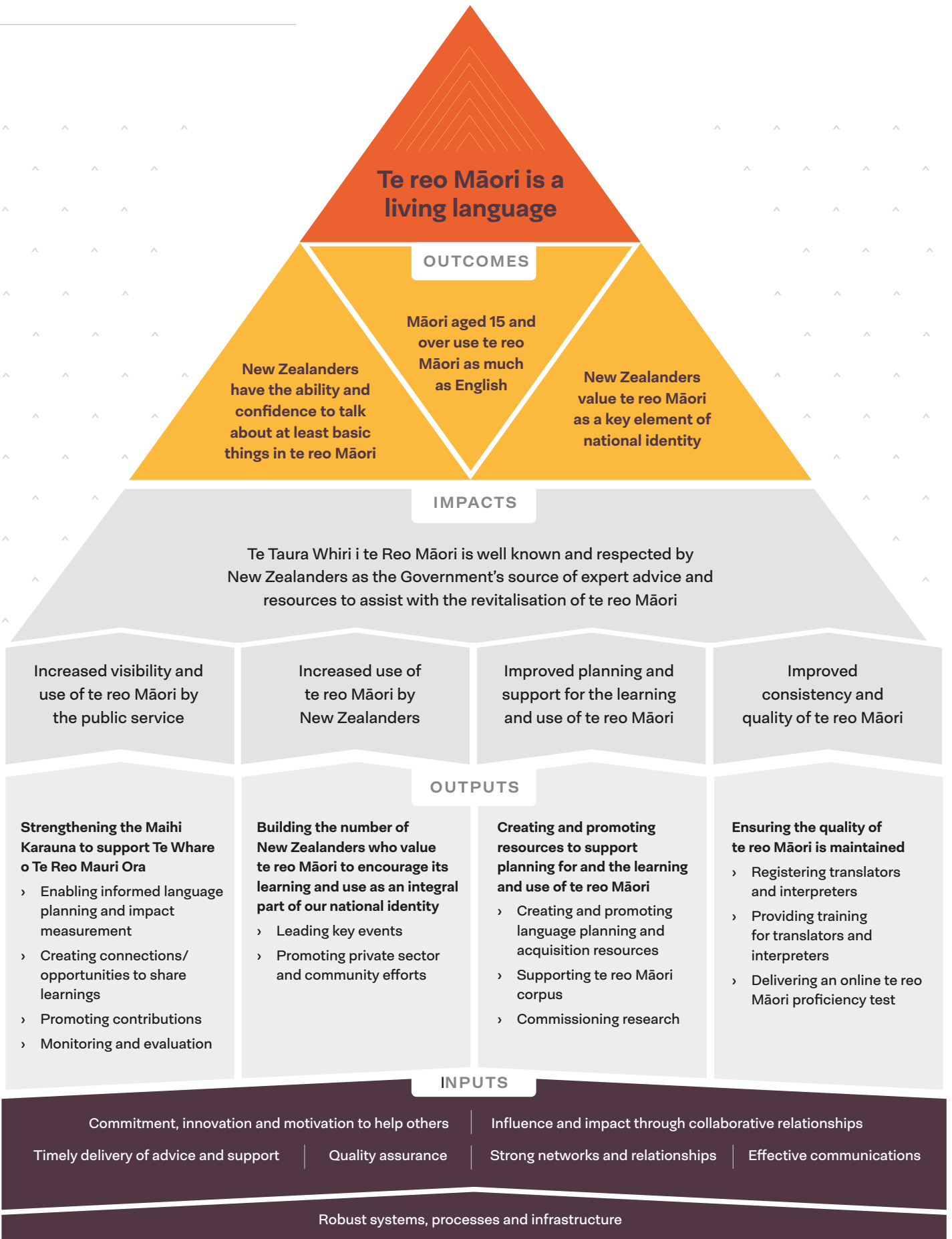
Higher
Influence



TE TAURA WHIRI I TE REO MĀORI INFLUENCE

Lower
Influence

Based on the Maihi Karauna Goals

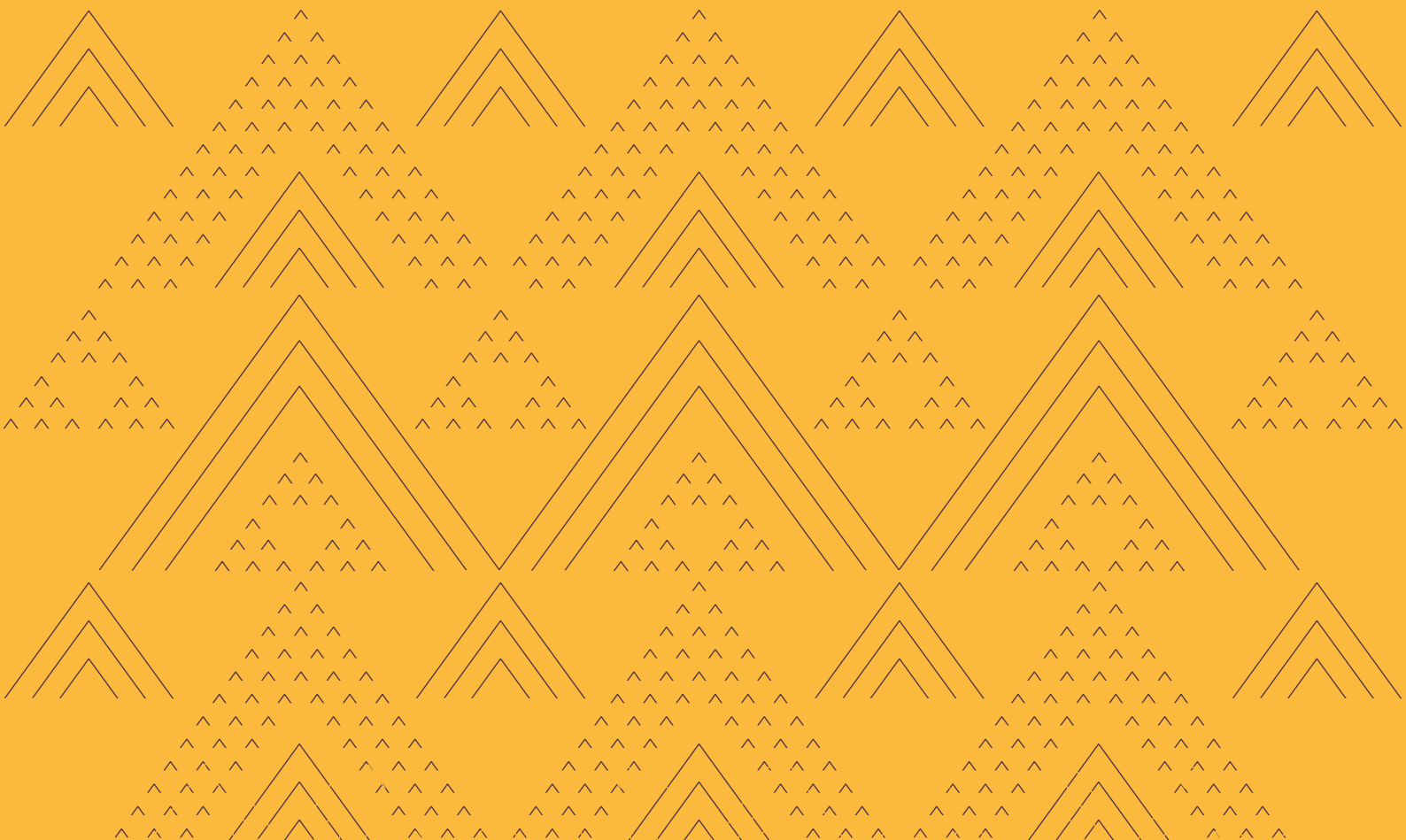






Ko ō mātou hiahia me ngā inenga mahi

Our intentions and
performance measures



01



Te whakapakari i te Maihi Karauna, hei tautoko i te whare o te Reo Mauriora

Strengthening the Maihi Karauna to support Te Whare o Te Reo Mauriora

► Why this matters

Te Whare o te Reo Mauriora is a partnership approach for the revitalisation of te reo Māori, and the Maihi Karauna strategy is the Crown's contribution to that whare. It sets out the government's:

- › objectives, policies and related matters relevant to Māori language revitalisation
- › long-term strategic direction, and the priorities to support that revitalisation.

Part of the funding we receive ensures we can coordinate and monitor the implementation of the Crown's Māori language strategy. In alignment with that role, we completed multiple programme evaluations in 2023 of pilots and initiatives delivered to the public sector².

We have moved beyond targeting the core public service departments to now include the wider state sector. Our focus, too, has shifted from creating new language plans to supporting the ongoing development of existing plans and to provide advice to private sector organisations interested in language planning.

In June, we held the first Maihi Karauna Symposium: Uhi Tai 2023. Uhi Tai featured a line-up of language revitalisation experts and provided an opportunity to highlight proven

initiatives that are making a difference across Aotearoa. At the symposium, attendees learned about the normalisation of te reo Māori, the positive impact of te reo Māori revitalisation on Māori people, and how Māori technology tools can take te reo into the future. A panel of state sector Chief Executives from Te Papa Kōrero also participated in a Q&A session about their work together and leading normalisation within their own organisations.

Our online language planning tool, Te Pae Mahere, continues to grow. In 2022/23 new functionality was added to help organisations assess their starting point prior to developing a language plan. We intend to enhance the repository of resources and inspire users to interact more with the website and take advantage of available tools.

As was acknowledged in the *Maihi Karauna: 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 also makes up around 13 percent of New Zealand's total workforce. As such, the state sector can make significant contributions to increasing awareness of and support for language revitalisation and the visibility and use of te reo Māori.

2. All our research and reports can be accessed at <https://en.tetaurawhiri.govt.nz/reports>

► What we will deliver in 2023/24

We will:

- › promote te reo Māori normalisation through language planning support and advice
- › support organisations that are developing and implementing language plans
- › work with Maihi Karauna partners on projects that support the normalisation of te reo Māori

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

► How we will assess our performance

| Measure: Strengthening the Maihi Karauna to support Te Whare o Te Reo Mauriora | Estimated Actual/ Baseline 2022/23 | Target 2023/24 |
|--|---------------------------------------|----------------|
| 1.1 [†] Number of state sector agencies that are supported to develop a language plan | 35 | 40 |
| 1.2 Percentage of agencies reporting that Te Taura Whiri i te Reo Māori provided helpful tools and advice to support their language plan | 60% | 65% |

[†] From Vote Māori Development Estimates of Appropriation 2023/24



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

Te reo Māori is an official language of New Zealand and, as such, it deserves to be acknowledged and celebrated as an integral part of our national identity. Audacious Goal 1 of the Maihi Karauna strategy is that by 2040, at least 85 percent of New Zealanders will value te reo Māori as a key element of national identity.

We saw major milestones of the Māori language movement acknowledged in 2022, from the 50th anniversary of the petition to Parliament to have te reo Māori taught in schools; to the early and ongoing work of advocates and activist groups; to the set-up of Kōhanga Reo; and even the establishment of Te Taura Whiri i te Reo Māori. It was an opportunity to show gratitude for the important foundations laid by others decades ago whilst being accountable for the essential revitalisation work still necessary to see te reo thrive.

The report on the reach and impact of our 2022 Māori Language Week campaign found³:

- › that awareness of our campaign remains high among survey respondents, at 88%
- › 2 in 3 brands promoting Māori Language Week receive positive reactions
- › 3 in 4 New Zealanders believe that te reo Māori is an important part of New Zealand's culture

The findings also show that the majority of New Zealanders driven to learn te reo Māori are motivated by wanting to have a better understanding of tikanga and a desire to participate in situations requiring te reo Māori. This shows that there is a growing environment for the language to flourish, providing opportunities for te reo Māori to be encountered, encouraged and used in everyday life.

► What we will deliver in 2023/24

We will:

- › support key events (nationally and regionally) that amplify the stature of te reo Māori and encourage all New Zealanders to support its revitalisation
- › encourage, support and promote private sector efforts to revitalise te reo Māori, and particularly those that have significant reach, visibility and influence
- › grow our online reach, our brand awareness and engagement with our online audience
- › promote and support language initiatives as part of the UNESCO International Decade of Indigenous Language

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

3. Kantar Public Survey December 2022

► How we will assess our performance

| Measure: 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 | Estimated Actual/ Baseline 2022/23 | Target 2023/24 |
|--|---|---|
| 2.1 [†] Number of email subscribers | New measure for 2022/23 Baseline email subscribers: 110,000 | Target: 120,000 email subscribers Growth: 10,000 new subscribers |
| 2.2 [†] Number of social media followers | Estimated Actual: 170,000 | Target: 180,000 social media followers Growth: 10,000 new social media followers |
| 2.3 Number of events supported – online and/or in person | 42 | 40 |
| 2.4 Increase in the percentage of respondents that agree the Māori language is an important part of our culture in Aotearoa | New measure for 2022/23: 73% ⁴ Baseline percentage of respondents who agree that the Māori language is an important part of our culture in Aotearoa: 73% | Kantar Colmar Brunton poll baseline: Target: 74% of respondents agree that the Māori Language is an important part of our culture in Aotearoa Growth: 1% more respondents agree that the Māori language is an important part of our culture in Aotearoa |

[†] From Vote Māori Development Estimates of Appropriation 2023/24

4. Baseline figure from the Kantar Public Te Wiki o te Reo Māori 2022 research report (December 2022).

03



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

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

► Why this matters

Audacious Goal 2 of the Maihi Karauna strategy aims to have one million or more New Zealanders able to talk about at least basic things in te reo Māori by 2040. As a small organisation, Te Taura Whiri i te Reo Māori cannot physically deliver support to one million New Zealanders, but we design and share language resources to all those seeking support, as they contribute with us to collective language revitalisation efforts.

By raising the profile of te reo Māori through increasing numbers of speakers, it becomes more visible and accessible to those who may not have had the opportunity to learn it before. It also enhances the vitality of the language, increasing its appeal and the desire for people to learn and use it as an ordinary means of communication.

When Māori language becomes part of our everyday life here in Aotearoa, over time it may prove to be the commonality that guides New Zealanders towards working together and strengthening our communities.

To better provide support and awareness online, our web presence now includes:

- › Our corporate website www.tetaurawhiri.govt.nz
- › Our reo Māori resources site www.reomaori.co.nz
- › History and stories of te reo Māori at www.storiesoftereo.nz
- › Profiles on Facebook, Instagram, LinkedIn, Twitter and TikTok
- › Video content on our YouTube channel

► What we will deliver in 2023/24

We will:

- › create and share tools and resources online and through continued delivery of language planning workshops
- › support te reo Māori lexical expansion and the development of new concepts
- › report annually on the nature and range of contributions to the Maihi Karauna strategy planned by responsible agencies/organisations
- › commission research projects and continue evaluations and monitoring of Te Whare o te Reo Mauriora and the Maihi Karauna.

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: Creating and promoting resources to support planning for and the learning and use of te reo Māori | Estimated Actual/ Baseline 2022/23 | Target 2023/24 |
|---|---------------------------------------|--------------------------|
| 3.1 Number of lexical domains/specialist fields such as IT, Science, Public Sector terms etc., supported to meet demand for new words | New measure 2023/24 | 4 |
| 3.2† Number of research and evaluation projects commissioned | 4 | 4 |
| 3.3 Research reports are quality assured according to Principles of a Kaupapa Māori Ethical Framework ⁵ | New measure 2023/24 | Standard met/ not met |
| 3.4 Evaluation reports are quality assured according to Evaluation Standards for Aotearoa NZ ⁶ | New measure 2023/24 | Standard met/ not met |

† From Vote Māori Development Estimates of Appropriation 2023/24



5. Principles of a Kaupapa Māori framework [Kaupapa Māori | What Works](#)

6. SPERU Evaluation standards for Aotearoa New Zealand [ANZEA-Superu-Evaluation-standards-final-020415.pdf](#)

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.⁷

As the organisation leading the co-ordination and implementation of the Maihi Karauna strategy, we focus on ensuring the quality of te reo Māori is maintained through certifying translators and interpreters and delivering te reo Māori proficiency testing.

Reform of Te Toi Reo Māori⁸ system (for translators and interpreters) will make it standards-based and more clearly aligned with the New Zealand Qualifications Framework and international standards for translation and interpreting. Associated systems of assessment will be transformed in preparation for online delivery of examinations and testing.

We will continue to work with Te Mātāwai to promote guides, tools and resources ensuring the importance of Māori values and efforts to revitalise te reo Māori are understood and increasingly evident.

► What we will deliver in 2023/24

We will continue to:

- › review and redesign our Toi Reo Māori certification system
- › licence, register and enable translators and interpreters
- › promote and deliver the Level Finder Examination
- › provide language translation, language development and language advice

The primary targets of this strategic priority are proficient speakers, the public sector and those seeking specialist language development and advice.

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

8. Toi Reo Māori is a free programme with expert tutors that supports highly proficient speakers to become qualified translators and/or interpreters. Toi Reo Māori leads to the certification of te reo Māori translators and interpreters.

► **How we will assess our performance**

| Measure: Ensuring the quality of te reo Māori is maintained | Estimated Actual/ Baseline 2022/23 | Target 2023/24 |
|---|---------------------------------------|----------------|
| 4.1 [†] Number of participants in Toi Reo Māori training (translators/ interpreters) | 80 | 85 |
| 4.2 [†] Number of people sitting the Level Finder Examination | 187 | 200 |

[†] From Vote Māori Development Estimates of Appropriation 2023/24



05

Te hauora ā-whare
me te kaha

Organisational health and capability

► Why this matters

Te Taura Whiri i te Reo Māori is committed to ensuring a safe and healthy work environment for all staff. All employees have the right equipment to collaborate easily and work from anywhere, and to be responsive to the needs of their own health and the well-being of their whānau.

We are focusing on completion of the Digital Transformation Programme. Digital transformation is essential to achieving greater internal efficiencies and external reach, providing the best possible experience in all of our relationships.

Over the past year, we have made significant progress on our Digital Transformation Programme, and we are committed to completing this programme in 2023/24.

► What we will do

We have set ambitious targets for the completion of key milestones in the programme, including:

- › the rollout of new translation tools
- › using a new platform for online delivery of assessments and examinations
- › assessing data intelligence to drive better planning and effectiveness
- › introducing an HR system to manage our recruitment-related activities
- › access and resource management across our digital network

We will measure our success based on the impact that these changes have on our business performance.

In addition to completing the Digital Transformation Programme, we will continue to invest in the development of our digital capabilities, including the recruitment of skilled people and the adoption of best practices in cybersecurity and data privacy.

We are confident that the successful completion of the Digital Transformation Programme will enable us to better serve our customers, improve our operational efficiency, and position us for long-term success in a rapidly changing business environment.

► How we will assess our performance

| Indicator | Estimated actual 2022/23 | Target 2023/24 |
|---|-----------------------------|--|
| 5.1 Staff engagement is at or above the public sector average | 73% | Results of the Staff Engagement Survey show that staff engagement is above 60 percent (> 60%) |
| 5.2 Equal employment opportunity requirements met | Yes | Included in all relevant documents and practices |
| 5.3 Maintain or improve audit ratings | Good | Improve 'good' rating (for performance information and associated systems and controls) Maintain 'very good' rating (for management control environment and financial information systems and controls) |





Ko ā mātou pūtea tahua me ngā tauāki pūtea

Our budget and financial statements





Our funding for 2023/24

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: 2023/24 actual and budgeted income by output class

| | 2022/23 Estimated Actual \$ | 2023/24 Budget \$ | Variance \$ |
|---|-----------------------------------|-------------------------|----------------|
| Appropriation: National Māori Language Revitalisation | 11,664,000 | 10,914,000 | (750,000) |
| Total revenue – Crown | 11,664,000 | 10,914,000 | (750,000) |
| Other revenue | 1,032,946 | 390,000 | (642,946) |
| Total revenue | 12,696,946 | 11,304,000 | (1,392,946) |
| Total operating expense | 13,838,889 | 14,863,821 | 1,024,932 |
| Surplus/(Deficit) | (1,141,943) | (3,559,821) | (2,417,878) |

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 2024. 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 2024 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 2023



Charisma Rangipunga

Toihau Tuarua
Board Deputy Chair
Te Taura Whiri i te Reo Māori
30 June 2023

Prospective statement of comprehensive revenue and expenses

For the year ending 30 June 2024

| 2022/23 Budget (\$) | | 2022/23 Estimated Actual (\$) | 2023/24 Budget (\$) |
|---------------------------|---|-------------------------------------|---------------------------|
| | Revenue | | |
| | Operating revenue from Crown | | |
| 11,664,000 | Operating Appropriation | 11,664,000 | 10,914,000 |
| 11,664,000 | Total operating revenue from Crown | 11,664,000 | 10,914,000 |
| | Finance revenue | | |
| 80,000 | Interest income | 180,000 | 80,000 |
| 210,000 | Other Revenue | 852,946 | 310,000 |
| 290,000 | Total finance revenue | 1,032,946 | 390,000 |
| 11,954,000 | Total Revenue | 12,696,946 | 11,304,000 |
| | Expenditure | | |
| 6,363,047 | Personnel costs | 5,798,040 | 7,323,404 |
| 534,301 | Depreciation and amortisation expense | 321,265 | 748,640 |
| 1,530,000 | Promotion Costs | 1,207,093 | 1,280,000 |
| 1,090,000 | Research & Development Costs | 717,811 | 1,335,000 |
| 270,000 | Language Planning Costs | 645,500 | 289,000 |
| 557,000 | Language Services Costs | 264,494 | 730,000 |
| 4,223,563 | Other TTWh Operating Costs | 4,884,685 | 3,157,777 |
| 14,567,911 | Total operating expenses | 13,838,889 | 14,863,821 |
| 14,567,911 | Total expenses | 13,838,889 | 14,863,821 |
| (2,613,911) | Operating surplus/(deficit and total comprehensive revenue and expense | (1,141,943) | (3,559,821) |

Prospective statement of financial position

As at 30 June 2024

| 2022/23 Budget (\$) | | 2022/23 Estimated Actual (\$) | 2023/24 Budget (\$) |
|---------------------------|--------------------------------------|-------------------------------------|---------------------------|
| | Assets | | |
| | Current Assets | | |
| 6,397,316 | Cash & Bank | 5,950,040 | 2,288,859 |
| - | Receivables | - | - |
| 50,000 | GST receivable | 50,000 | 50,000 |
| 30,000 | Prepayments | 30,000 | 30,000 |
| 6,477,316 | Total Current Assets | 6,030,040 | 2,368,859 |
| | Non-Current Assets | | |
| 848,713 | Property, plant and equipment | 2,513,551 | 2,179,191 |
| 225,000 | Intangible Assets | 736,386 | 1,172,106 |
| 1,073,713 | Total Non-Current Assets | 3,249,937 | 3,351,297 |
| 7,551,029 | Total Assets | 9,279,977 | 5,720,156 |
| | Current Liabilities | | |
| 50,000 | Payables | 50,000 | 50,000 |
| 350,000 | Employee entitlements | 350,000 | 350,000 |
| 400,000 | Total Current Liabilities | 400,000 | 400,000 |
| | Non-current liabilities | | |
| 5,000 | Employee entitlements | 5,000 | 5,000 |
| 5,000 | Total non-current liabilities | 5,000 | 5,000 |
| 7,146,029 | NET ASSETS | 8,874,977 | 5,315,156 |
| | Equity | | |
| 10,016,920 | General funds | 8,874,977 | 5,315,156 |
| 10,016,920 | Total Equity | 8,874,977 | 5,315,156 |

Prospective statement of changes in equity

For the year ending 30 June 2024

| 2022/23 Budget (\$) | | 2022/23 Estimated Actual (\$) | 2023/24 Budget (\$) |
|---------------------------|--|-------------------------------------|---------------------------|
| 7,069,558 | General funds | 10,016,920 | 8,874,977 |
| 7,069,558 | Total Crown equity at 1 July | 10,016,920 | 8,874,977 |
| 2,947,362 | Surplus/(deficit) from operations | (1,141,943) | (3,559,821) |
| 2,947,362 | Total operating surplus/(deficit) | (1,141,943) | (3,559,821) |
| 10,016,920 | Total Crown equity at 30 June | 8,874,977 | 5,315,156 |

Prospective statement of cash flow

For the year ending 30 June 2024

| 2022/23 Budget (\$) | | 2022/23 Estimated Actual (\$) | 2023/24 Budget (\$) |
|---|--|-------------------------------------|---------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash was provided from (applied to) | | | |
| 11,664,000 | Receipts from Crown revenue | 11,664,000 | 10,914,000 |
| 80,000 | Interest received | 180,000 | 80,000 |
| 210,000 | Receipt from other revenue | 852,946 | 310,000 |
| (8,620,686) | Payments to suppliers | (7,411,305) | (6,841,777) |
| (6,411,047) | Payments to employees | (5,798,040) | (7,323,404) |
| 50,000.00 | Payment of GST | 50,000 | 50,000 |
| (3,027,733) | Net cash flow from operating activities | (462,399) | (2,811,181) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Cash was provided from (applied to) | | | |
| (1,035,000) | Purchase of property, plant and equipment | (2,222,187) | (200,000) |
| (300,000) | Purchase of intangible assets | (731,340) | (650,000) |
| (1,335,000) | Net cash flows from investing activities | (2,953,527) | (850,000) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Cash was provided from (applied to) | | | |
| - | Net cash flows from financing activities | - | - |
| (4,362,733) | Net (decrease)/ increase in cash and cash equivalents | (3,415,926) | (3,661,181) |
| 9,459,049 | Cash and cash equivalents at beginning of year | 9,365,966 | 5,950,040 |
| 6,397,316 | Cash and cash equivalents at end of year | 5,950,040 | 2,288,859 |
| 6,397,316 | Represented by: Cash & cash equivalents | 5,950,040 | 2,288,859 |

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 2024 and were approved by the Board on 30 June 2023.

▶ 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:

- › Major promotion projects celebrating te reo Māori milestones, Māori Language Week and Māori Language Awards will be undertaken
- › Implementing Maihi Karauna initiatives
- › Distributing Maihi Karauna Events funding that supports te reo Māori revitalisation
- › Budget full-time equivalent (FTEs) are 63 (currently 57 FTEs) and vacancies are based on projected start dates.
- › Part of the research budget of \$1.000 million for commissioning new research is expected to be used in collaboration with Te Mātāwai on a shared research agenda.

Te Taura Whiri i te Reo Māori realises it will not be viable to continue operating at a budget deficit and is currently using forecast modelling tools to monitor this situation.

▶ 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 – four years, 25 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



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