

TE TAURA WHIRI
I TE REO MĀORI

MĀORI LANGUAGE COMMISSION



Annual Report

2021-22



Minister for Māori Development – Hon Willie Jackson

Nei rā te mihi kau atu ki a koe.

We are pleased to present you with the annual report of Te Taura Whiri i te Reo Māori for the year ending 30 June 2022.



Professor Rawinia Higgins
Toihau/Chairperson



Charisma Rangipunga
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Te Kāwanatanga o Aotearoa
New Zealand Government



Ngā Ihirangi

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He kupu nā te Toihau

A Word from the Chairperson



“When it comes to battling for te reo Māori: we punch way above our weight.”

The revitalisation of te reo Māori is transforming not just our language: it is also transforming our nation.

When our first kōhanga reo opened its doors 40 years ago, it was doing so at a time when very few Māori children spoke their own language. Until then, the Battle for Te Reo Māori had been fought by our kaumatua and kuia – in 1982, they were joined by our mokopuna.

The key lessons from the kōhanga and kura kaupapa movements is that revitalising our language is an intergenerational journey. It won't happen overnight; it is a marathon not a sprint.

Like those of our ambitious ancestors, our goals are bold and audacious. Our Maihi Karauna vision of 'Kia māhorahora te reo – everywhere, every way, for everyone, every day' looks ahead to 2040. This vision carries four key high-level messages:

- › Nō tātou te reo Māori: Te reo Māori is for all New Zealanders
- › Kia mauri ora te reo: Te reo Māori is a living language
- › He waka reo, he waka eke noa: We're all in this together for te reo Māori
- › Arohatia te reo: Te reo Māori matters

Our Kantar polling after Te Wiki o te Reo Māori 2021 told us that 8 in 10 New Zealanders see te reo as part of their national identity, while Statistics NZ data revealed that almost 1 in 4 Māori New Zealanders can speak te reo.

The past year has seen our small, focused team at Te Taura Whiri i te Reo Māori continue to inspire, influence and engage the nation. Whether it's entire government departments submitting plans to implement te reo across their mahi; the licensing of more translators than ever before; or winning the top global award for public relations. When it comes to battling for te reo Māori: we punch way above our weight.

For Māori New Zealanders, te reo links us to ancestors, culture and heritage. For all New Zealanders, it gives us a sense of belonging to this place we call home. As it was in 1982 with the kōhanga reo movement, in 2022 it is our young people who are leading the way when it comes to normalising, supporting and speaking te reo Māori.

Professor Rawinia Higgins

Toihau/Chairperson





He kōrero nā te Tumu Whakahaere

Statement from the Chief Executive



“The wonderful thing is that we continue to show that ancestral wisdom remains relevant in modern times, while reinforcing the usefulness of mātauranga Māori to contemporary issues.”

E ōku rangatira, tēnā koutou katoa.

Ko te amorangi ki mua; ko te hāpai ō ki muri.

At the root of this whakataukī or proverb is the understanding that leaders are a reflection of the people working behind the scenes. I often ‘joke’ that as Chief Executive, I bask in the glory of the achievements of my staff. To a large extent, this is true. We thrive in a complementarity where each person’s influence gives strength to the collective.

The structure and culture that my senior leadership team and I have built together is key to our success – that’s Te Amorangi ki Mua. Equally important is the integrity, attitude and quality of the work delivered by our kaimahi – that’s Te Hāpai Ō ki Muri. When we are working together, sharing insights and skills, we can achieve the transformative innovation necessary to deliver in challenging times. This has been the goal of every business in recent years.

Underpinning the success of our organisation – and the relationships between leadership and their teams – is trust. We see our workforce as specialists and trust them to utilise their knowledge and ability to perform their jobs well. For example, our communications team makes the key decisions around kaupapa for all of our promotions based on the data they have collected, just as our research team will determine who sits on our commissioning panels, or how our internal evaluations will be

carried out. Like a marae, there is a role for everyone. Trusted staff are also more likely to make ethical decisions because they believe in the culture that they enjoy every day.

These shared values continue to nourish the vital interdependency between kaimahi and kaiārahi. While leadership sets the high-level goals for our work programme, it’s the kaimahi that determine their delivery. Once again, Te Amorangi ki Mua and Te Hāpai Ō ki Muri understand and respect the other’s significance to our organisation.

We prove the importance of strategic partnerships by looking beyond a single task and are willing to nourish enduring relationships to support the progress towards our long-term goals and vision for the future of te reo Māori. The wonderful thing is that we continue to show that ancestral wisdom remains relevant in modern times, while reinforcing the usefulness of mātauranga Māori to contemporary issues.

The past two years have been dominated by COVID-19, whether time was spent in lockdowns or carrying the weight of a pre-pandemic workload with significant numbers of kaimahi affected by illness and recovery. Our goals for te reo Māori remain constant, but the world has changed, and we have had to change with it to overcome setbacks and exceed expectations.



And how Te Hāpai Ō ki Muri has delivered!

- › More than one million New Zealanders – once again – registered for and participated in the Māori Language Moment
- › Sixty-six candidates passed the translators examination – the highest number ever to pass
- › The Maihi Karauna Annual Report revealed that te reo Māori delivery in the public service exceeded the outcomes laid out in individual language plans
- › The Maihi Karauna Secretariat moves from strength to strength with commitment from – and engagement between – public service chief executives
- › We continue to strengthen our online platforms, which is vital for bringing people together when we are unable to host in-person events

Results like these are due to a programme of work and strategic direction that are deliberate in their design to create synergy between Te Amorangi ki Mua and Te Hāpai Ō ki Muri. Further information about our work and accomplishments are featured throughout this report.

This is an opportune time for a very grateful Chief Executive to give heartfelt thanks and aroha to an excellent team. Without their dedication and expertise, none of the work we have done over the past year – and the four that preceded it – would have been possible. Tēnā koutou katoa. Nō te reo te whiwhi, mō te reo te take.

Kia kaha te reo Māori!

Nāku noa, nā

Ngahiwi Apanui

Tumu Whakahaere



1,451,842

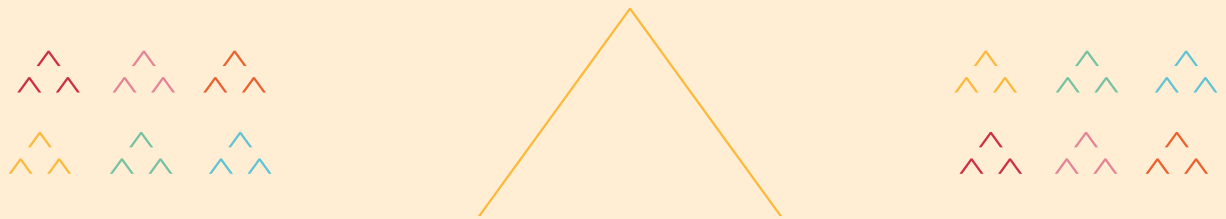
People participated in te reo Māori events

1,245,760

resources viewed and downloaded



NGĀ MEA HIRAHIRA O TE TAU 2021-22



66

new translators and interpreters accredited.



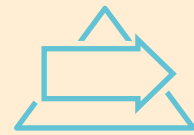
93

participants attended Te Toi Reo Māori training.



155

people sat the Level Finder Examinations.



83%

of Te Toi Reo Māori participants reported a right-shift.





PHOTOWELLINGTON



Champions

Te Wānanga o Raukawa Pulse broke records to become the first team to win three ANZ Premiership titles, with a 56–37 win over the Stars in June. Te Taura Whiri i te Reo Māori has an enduring partnership with Te Wānanga o Raukawa Pulse and provides support through the Maihi Karauna Events Fund.



30

government agencies attended language planning workshops.



82

scholarships were awarded to te reo Māori students.



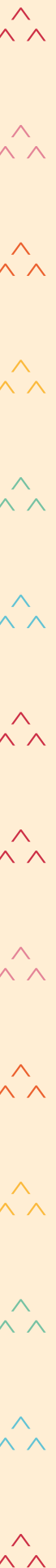
91%

of agencies found our tools and advice were helpful.



48

events were supported.





Te Taiao Rangatiranga

Authorising Environment

► Te Maihi Karauna

Vote information

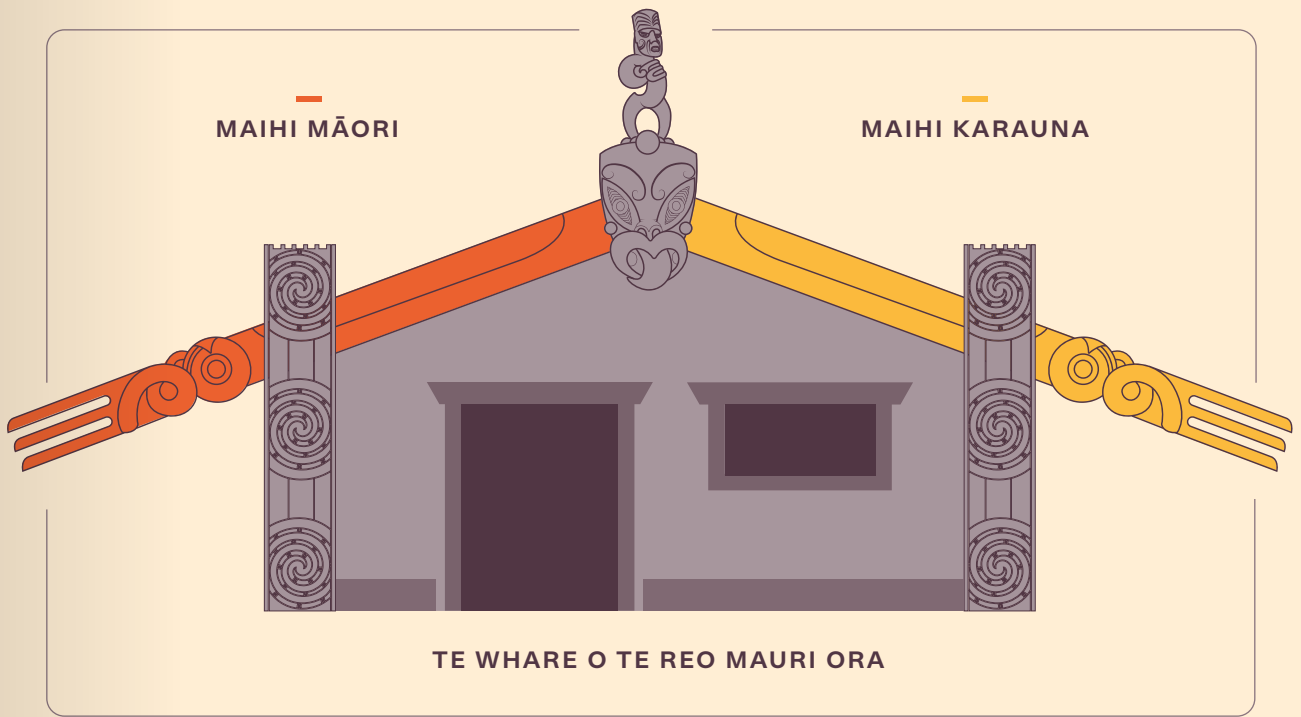
Te Taura Whiri i te Reo Māori is funded from Vote: Māori Development under the following output class:

- › 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.

This appropriation 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
- › Te Maihi Karauna (Crown Te Reo Māori strategy)
- › other statutory functions that Te Taura Whiri i te Reo Māori is required to perform.





Te Anga Putanga

Outcomes Framework

Te arorau wawaotanga – Intervention logic 2020–24

The performance measures for these outcomes are specified in our Statement of Intent 2020–24 on pages 12–16 and in our Statement of Performance Expectations 2021–22 on pages 18–26. The high-level objectives are displayed in the diagram on page 11.



Based on the Maihi Karauna Goals



Te Whakatairite ki te Tauāki Whakamaunga Atu

Reporting against the Statement of Intent



STRATEGIC
INTENTION01 Strengthening the
Maihi Karauna to support
Te Whare o Te Reo Mauri OraFOUR-YEAR SUCCESS GOAL[†]:Increased visibility and use of te reo
Māori by the public services




KEY



COMPLETE



ON TRACK

Focus Areas	How this is Measured	Targets and Reporting	Status
Structured approaches to the revitalisation of te reo Māori	Increased percentage of the (35 [†]) Public service departments and departmental agencies that develop a language plan	25% in 2020–21 Growing to 100% in 2021–22	
	Increased percentage of (approximately 200) state sector agencies that develop a language plan	>1% in 2020–21 Growing to 20% in 2023–24	
	Increased number of language planning impact measurement and evaluation tools	Baseline to be established 2020–21 Growing by 50% in 2023–24	
Language revitalisation leadership (as demonstrated through Papa Kōrero)	Number of lead agencies with language plans	100% in 2020–21	
	Increased percentage of joint agency language revitalisation projects	Baseline to be established 2020–21 Growing by 25% in 2023–24	
Our language planning tools, advice and support have helped agencies plan for language revitalisation	Percentage of agencies reporting that Te Taura Whiri i te Reo Māori provided helpful tools and advice	Baseline to be established in 2020–21 Growing to 75% in 2023–24	
Right-shifts (from Zero to Passive and Passive to Active)	Percentage of agencies that measure and report Right-shifts as a result of te reo Māori revitalisation activities	Baseline to be established in 2020–21 ^{***} Growing to 75% in 2023–24	

[†] Four-year success goals are reflected as impact statements in the outcomes framework on page 11 of this annual report.

* As at 30 June 2022, there are 32 departments. Source: [New Zealand's central government organisations](#)

** As of 30 June 2022, 48 state sector agencies have completed language plans.

*** The baselines for the right-shift measure were developed in 2021–22 and are included in the Statement of Performance Expectations. See ZePA/KoPA Model note on p.18 of this annual report.

STRATEGIC INTENTION

02 

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





KEY


COMPLETE


ON TRACK

FOUR-YEAR SUCCESS GOAL[†]:

Increasing the number of New Zealanders that value and use te reo Māori

Focus Areas	How this is Measured	Targets and Reporting	Status
Improved value of te reo Māori	Increased number of private sector and community organisations valuing, promoting and using te reo Māori	<50 in 2020–21 Growing to 200 in 2023–24	
More champions of te reo Māori	Increased number of relationships with stakeholders	Baseline to be established in 2020–21 Growing by 50% in 2023–24	
Improved visibility of te reo Māori	Number of events – online and in person – supported by Te Taura Whiri i te Reo Māori	Baseline to be established in 2020–21 Growing to 50% in 2023–24	
Right-shifts (from Zero to Passive and Passive to Active)	Percentage of organisations supported that report right-shifts	Baseline to be established in 2020–21 ^{***} Growing to 75% in 2023–24	

[†] Four-year success goals are reflected as impact statements in the outcomes framework on page 11 of this annual report.

^{***} The baselines for the right-shift measure were developed in 2021–22 and are included in the Statement of Performance Expectations. See ZePA/KoPA Model note on p.18 of this annual report.



STRATEGIC
INTENTION03 Creating and promoting resources
to support the planning for, and the
learning and use of te reo MāoriFOUR-YEAR SUCCESS GOAL[†]:Improved relevance, quality and
diversity of resources







KEY



COMPLETE



ON TRACK

Focus Areas	How this is Measured	Targets and Reporting	Status
Improved availability of (quality-assured) terms to support the use of te reo Māori	Increased universal lexical items (words and terms) to enable people to talk about technical and new things in te reo Māori	200 in 2020–21 Growing to 1,000 in 2023–24	
	Increased standardisation of lexicon	Two non-Te Taura Whiri i te Reo Māori lexicons standardised by 2023–24	
Resources that help users to plan for, learn and/or use te reo Māori	Percentage of users reporting that resources were helpful in supporting their planning for, learning and/or use of te reo Māori	Baseline to be established in 2020–21 Growing to 75% in 2023–24	
	Number of research and evaluation projects commissioned	Two in 2020–21 Growing by 100% in 2023–24	
	Number of resources viewed and downloaded	Baseline to be established in 2020–21 Growing by 20% in 2023–24	
Right-shifts (from Zero to Passive and Passive to Active)	Percentage of users that measure and report Right-shifts as a result of planning for, learning and/or using te reo Māori	Baseline to be established in 2020–21 ^{***} Growing to 75% in 2023–24	

[†] Four-year success goals are reflected as impact statements in the outcomes framework on page 11 of this annual report.

^{***} The baselines for the right-shift measure were developed in 2021–22 and are included in the Statement of Performance Expectations. See ZePA/KoPA Model note on p.18 of this annual report.

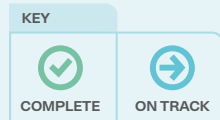
STRATEGIC INTENTION






04

Ensuring the quality of te reo Māori is maintained

FOUR-YEAR SUCCESS GOAL[†]:

Improved consistency and quality of te reo Māori



Focus Areas	How this is Measured	Targets and Reporting	Status
Improved support for contemporary use of te reo Māori	Increased number of active licensed translators and interpreters	58 in 2020–21 Growing by 20% per annum to 2023–24	
	Number of participants in Te Toi Reo Māori training	Baseline to be established in 2020–21 Growing by 30% in 2023–24	
Improved recognition of proficiency and advancement in the acquisition and use of te reo Māori	Increased number of people sitting the Level Finder and Public Sector Māori examinations	136 in 2020–21 Growing by 30% in 2023–24	
	Increased visibility of Level Finder and Public Sector Māori examinations	Three promotional events in 2020–21 Growing by 30% in 2023–24	
Right-shifts (from Zero to Passive and Passive to Active)	Percentage of Te Toi Reo Māori participants that report a measurable right-shift	Baseline to be established in 2020–21 ^{***} Growing to 75% in 2023–24	

*** The baselines for the right-shift measure were developed in 2021–22 and are included in the Statement of Performance Expectations. See ZePA/KoPA Model note on p.18 of this annual report.

[†] Four-year success goals are reflected as impact statements in the outcomes framework on page 11 of this annual report.

Te Tauākī Koronga mō ngā Mahi kia Tutuki

Statement of Performance Expectations



Te Tauākī Koronga mō ngā Mahi kia Tutuki

Statement of Performance Expectations

“I orea te tuatara ka puta ki waho”

A problem is solved by continuing to find solutions



Our Statement of Performance Expectations (SPE) specifies objectives, measures and outputs to be achieved for a given year. The 2021-22 financial year is the second year spent towards achieving the goals in our Statement of Intent 2020-24.

We share responsibility for the achievement of these outcomes with our partner agencies from across the public sector, including our Maihi Karauna partners: Te Puni Kōkiri, Te Māngai Pāho, Māori Television, the Ministry of Education, the Ministry for Culture and Heritage and the Department of Internal Affairs. We also partner with Māori and iwi represented by Te Mātāwai, Māori organisations, Māori broadcasters and Māori education providers.

MĀORI LANGUAGE USE CONTINUUM: ZePA MODEL – HIGGINS & REWI



We have adopted the ZePA/ KoPA* Model as a measuring tool in all four areas of focus that highlights how Right-shifting the position of an individual or entity from Zero to Passive to Active can strengthen the position of the language within society. Right-shifting 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.

- A zero state describes:
- › A stage of no movement in te reo Māori take up
 - › Difficult to improve proficiency
 - › Difficult to find people to talk to and use te reo Māori
- A passive state describes:
- › Te reo Māori is still not normalised but has the potential to be
 - › Attitudes are passively supportive towards use
 - › People are starting to learn and use basic te reo Māori

- An active state describes:
- › Te reo Māori use is easy to use and normalised
 - › Te reo Māori attitudes are actively supportive of use and visibility
- Right-shifting describes the movement from zero to passive to active. Note that is also possible to left shift through negative experiences and describes a movement away from normalised use of te reo Māori.

* Higgins, R. & Rewi, P., Indigenous Languages within the Entity, Language, Education and Diversity Conference paper, Auckland University, June 2011. (Zero – Passive – Active / Kore – Pō – Awatea)

Ngā Pūngao Puta

Reporting against the Statement of Performance Expectations

01

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

What we said we would deliver in 2021–22

Our goals in this area of focus:

- › to provide tools and advice to state sector organisations to support their implementation of language plans, and capture and report on impacts (including Rights Shifts).
- › to 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.

PAST TRENDS

SPE #	2019–20 Actual	2020–21 Actual
1.1	13%	91%
1.1a	–	New measure: 23
1.2	–	New measure: 24
1.3	–	New measure: 100%
1.4	–	New measure: 67%
1.5	–	New measure: 100%
1.6	–	New measure: Not measured

2021–22 PERFORMANCE

Measure	Target	Actual	Variance	Link to Outcomes Framework
1.1 Increased percentage of the 35* public service departments and departmental agencies that develop a language plan	90%	91%	1%	Increase visibility and use of te reo Māori by the public service
1.1 a) † Number of state sector agencies that are supported to develop a language plan.	20	20	Nil	Increase visibility and use of te reo Māori by the public service
1.2 Number of (approximately 200) state sector agencies that attend or view language planning workshops	24	30	6	Improved planning and support for the learning and use of te reo Māori
1.3 Number of lead agencies** with language plans	7	7	Nil	Increase visibility and use of te reo Māori by the public service
1.4 Increased percentage of joint agency language revitalisation projects	4	4	Nil	Improved planning and support for the learning and use of te reo Māori
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	60%	93%	33%	Improved planning and support for the learning and use of te reo Māori
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%	94%	14%	Improved planning and support for the learning and use of te reo Māori

* Interdepartmental agencies such as National Emergency Management Agency, Cancer Control Agency, and Government Communications Security Bureau/NZ Security Intelligence Service are counted as one organisation. The total count is 29 out of 32.

† From Estimates of appropriation: Vote Māori Development 2021–22 (Supplementary). Note State Sector excludes Public Service departments.

** Lead agencies include Te Puni Kōkiri, Department of Internal Affairs, Ministry of Culture and Heritage, Ministry of Education, Māori Television, Te Māngai Pāho and Te Taura Whiri i te Reo Māori



Language Planning

► The Situation

In 2018 Cabinet directed[†] that all public service departments develop a Māori Language Plan by 30 June 2021. Te Taura Whiri i te Reo Māori has supported agencies to develop these plans under the implementation of Maihi Karauna (the Crown's Strategy for Māori Language Revitalisation).

► The Mission

We saw the directive as an invitation to focus on public service departments and help them develop their language plans by the June 2021 deadline. We were successful in achieving this despite every organisation requiring a unique solution. With a focus on building quality relationships, we have been able to identify each agency's individual obstacles and needs.

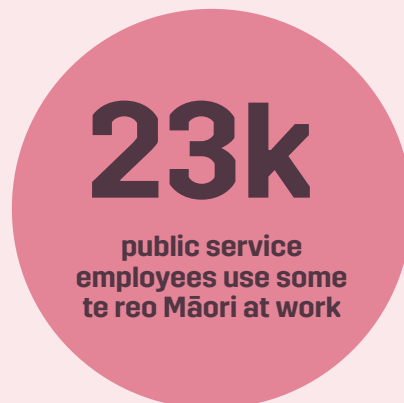
[†] Cabinet minute CAB MCR-18-MIN-0012

► **The Results**

Language planners begin their journey at a place of cultural and operational tension: they share the vision of increased use of te reo in their organisation but doubt their ability to catalyse lasting change. In understanding the challenges faced by each agency, we can equip them with the tools and resources necessary to meet their needs. We provide ongoing support that develops as the client’s language plan and capability evolves. Agencies become inspired and are positive about their plans.

► **The Impact**

Public sector language planning is important because every citizen in Aotearoa has contact with the public service. Language planning initiatives are in progress, and while there are visual indicators of right-shifts – such as changes in email language, branding and bilingual signage – the most inclusive measure of impact we have experienced this year has emerged in the publication of statistics from the first Te Taunaki Public Service Census. This provided a baseline measure for the support and use of te reo Māori across approximately 40,000 public service employees from 36 different agencies.**



MANA

Status



MĀRAMA PŪ

Critical awareness



AKO

Acquisition



PUNA

Corpus



WHAKAMAHI

Use

► **The Future**

All aspects of language planning are optional, and Te Taura Whiri i te Reo Māori are influencers of, and champions for, institutional transformation. The long-lasting success of language planning relies on organisations creating a structure that engages internal agents for change who are dedicated to monitoring, reviewing and reporting on their language plan implementation.

** Refer Te Taunaki | Public Service Census 2021 – <https://www.publicservice.govt.nz/research-and-data/workforce-data-maori-crown/>



► Summary of Agencies' Maihi Karauna Activities 2020–21

The list below covers Maihi Karauna activities of the agencies including Te Taura Whiri i te Reo Māori for the 2020–21 year.

Agency	Reo & Resources*	Kapa Haka / Waiata / Reo Club	Te Wiki / Mahuru Māori	Assigned Reo FTE Resource**	Remuneration***	Performance Plan inclusion	Registered Language Plan
Business, Innovation and Employment	▲	▲	▲				▲
Conservation	▲	▲	▲				
Crown Law Office	▲	▲	▲				▲
Culture and Heritage	▲	▲	▲			▲	▲
Customs	▲	▲	▲				▲
Corrections	▲	▲	▲		▲		▲
Defence	▲		▲				▲
DPMC including NEMA	▲	▲	▲	▲			▲
Education	▲	▲	▲		▲	▲	▲
Education Review Office	▲	▲	▲				▲
Environment	▲	▲	▲	▲			▲
Foreign Affairs and Trade	▲	▲	▲	▲			▲
Health	▲	▲	▲				▲
Housing and Urban Development	▲	▲	▲				▲
Inland Revenue	▲	▲	▲		▲		▲
Internal Affairs	▲	▲	▲				▲
Justice	▲	▲	▲	▲			▲
Land Information NZ	▲	▲	▲			▲	▲
Māori Television Service	▲	▲	▲	▲	▲	▲	▲
NZ Intelligence Community	▲	▲		▲			▲
Oranga Tamariki	▲	▲	▲				▲
Pacific Peoples	▲	▲	▲				▲
Public Service Commission	▲	▲	▲	▲			▲
Social Development	▲	▲	▲				▲
Social Wellbeing Agency	▲	▲	▲				▲
Statistics NZ	▲	▲	▲				▲
Te Aho o Te Kahu – Cancer Control Agency	▲	▲		▲			▲
Te Arawhiti	▲	▲	▲	▲		▲	▲
Te Māngai Pāho	▲	▲	▲		▲		▲
Te Puni Kōkiri	▲	▲	▲		▲	▲	▲
Te Taura Whiri i te Reo Māori	▲	▲	▲	▲	▲	▲	▲
Transport	▲	▲		▲			▲
Treasury	▲	▲	▲	▲			▲
Women	▲	▲	▲				▲

* This column covers resources (outsourced or internally run) to support reo Māori learning, use, signage, apps, translation, scholarships, immersion domains, wānanga/ kura reo, reo survey (to identify reo needs of staff for language planning), communications or branding.

** FTE resource includes a person specifically and exclusively appointed to implement and drive Maihi Karauna activities.

*** Agency has a framework in place to recognise and remunerate staff with reo Māori proficiency. Remuneration is based on proficiency level using an internal assessment framework or the Level Finder Examination of Te Taura Whiri i te Reo Māori.

† Due to timing of Maihi Karauna reporting of these results, they are reported on in 2021–22.

Ngā Pūngao Puta

Reporting against the Statement of Performance Expectations

02

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

What we said we would deliver in 2021–22

Our goals in this area of focus:

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

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

PAST TRENDS

SPE #	2020–21 Actual
2.1	3,998 organisations 1.074 million participants
2.2	New measure: 16
2.3	New measure: 25
2.4	New measure: Not measured
2.5a	New measure: Not measured
2.5b	New measure: Not measured

2021–22 PERFORMANCE

Measure	Target	Actual	Variance	Link to Outcomes Framework
2.1 Increased number of private sector and community organisations that participate in te reo Māori events, including language planning workshops	5,000 organisations and 1.322 million individuals	6,166 organisations and 1.452 million* individuals	1,166 organisations 130,000 individuals	Increased use of te reo Māori by New Zealanders
2.2 Increased number of relationships with stakeholders	12	25	13	Increased use of te reo Māori by New Zealanders
2.3 Number of events supported, both online and in-person	40	48	8	Increased use of te reo Māori by New Zealanders
2.4 Percentage of organisations supported that report Right-shifts	80%	80%**	Nil	Increased use of te reo Māori by New Zealanders
2.5a Increase in the number of email subscribers to promotional activities of Te Taura Whiri i te Reo Māori.	98,000 [†]	140,664	42,664	Increased use of te reo Māori by New Zealanders
2.5b Increase in the number of social media followers of promotional activities of Te Taura Whiri i te Reo Māori	136,000 [†]	143,500	7,500	Increased use of te reo Māori by New Zealanders

* This figure includes new participants of 377,416 for the 2021–22 financial year and added it to the YTD figure of 1,074,426 for the 2020–21 financial year.

** Recipients of Maihi Karauna Event Fund report Right Shift in their final report.

[†] New measure from Estimates of Appropriation: Vote Māori Development 2021–22 (Supplementary).

He Take Wānanga

Case Studies

MELODOWNZ – Singer of Fine / Pai, 2021



Maihi Karauna Fund – Waiata Anthems

Hinewehi Mohi stood in front of a sold-out crowd at Twickenham in 1999 and sang the national anthem in te reo Māori.

It was ground-breaking, and New Zealanders were not ready. In her home country, response to her performance was intolerant and contemptuous. Hinewehi had to defend herself – and te reo Māori – in the media. But her desire to share her language with the world on that day sparked conversation about our identity as a country. As a result, New Zealanders sing the national anthem today in te reo Māori and English.

Two decades on, Hinewehi started the Waiata Anthems project to celebrate how far we've

come in our national identity. “These are stories of empowerment, in accessing te reo Māori through waiata, not just for the artists but for their audiences too. The fact that these talented musicians were prepared to embrace the challenge to do this, makes a statement about our nation’s growing confidence and pride in our unique cultural identity, that we can all share and celebrate.”

► The Situation

The Pokapū pilot programme provides translation support and mentoring for artists to record te reo Māori remakes of existing songs. The programme plays a significant role in the development of a bilingual music industry – it changes the way we perceive, create, produce and consume music that enriches our nation’s cultural identity.



Annie Crummer – Singer of Ocean Moon / Hina ki Tai, 2021

► The Mission

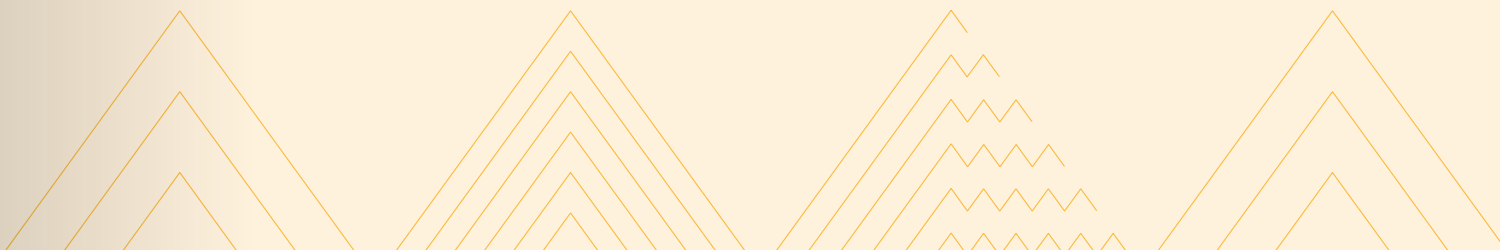
Artists who are new to learning te reo Māori prefer to start by singing a song that they are familiar with. Translating one of their own songs is a key tool in ensuring that artists feel supported to slowly build their language competencies and confidence to sing in te reo Māori.

► The Results

Many of the artists start out with no connection to their papakāinga, marae and whakapapa and have limited knowledge of te ao Māori. Artists may find this daunting, but every participant completed the programme feeling empowered by what is a life-changing experience. A prime example of this is Paige Tapara (Ngāti Tūwharetoa and Ngāti Maniapoto). Paige resisted singing in Māori because she was anxious about getting it right. However, she recorded two waiata which she then went on to perform live. Paige has now started Māori language lessons and involved both her parents in her learning.

“These are stories of empowerment ... The fact that these talented musicians were prepared to embrace the challenge to do this, makes a statement about our nation’s growing confidence and pride in our unique cultural identity, that we can all share and celebrate.”

**Hinewehi Mohi, Producer,
Waiata Anthems**



► The Impact

After the success of the first *Waiata Anthems* album, 2021 saw a new, larger contingent of contributing artists remake 30 songs in te reo Māori. Released as a playlist for Waiata Anthems Week, it had a cumulative reach of over 3.9 million* people across all social platforms. Part of the Waiata Anthems anthology was a separately released five-track EP of translated songs by pop artist Lorde. Lorde's *Te Ao Mārama* album was released with little fanfare, yet her enormous global fanbase saw the album streamed 30 million times within the first 24 hours of its release. Both Lorde's English album, *Solar Power*, and her Māori edition, *Te Ao Mārama*, sat at number one and number seven respectively in the Top 10 Albums chart.**

Following on the tail of Māori Language Week, the song '35' by Rob Ruha skyrocketed up the country's pop charts. Rob's video for '35' went viral on TikTok with more than 12 million views, striking a chord with international audiences – namely with indigenous nations and African American communities. *Waiata Anthems* has normalised the presence of te reo Māori on mainstream radio and, in the week following Māori Language Week, 10 of the songs in the Top 20 NZ singles chart were either in te reo Māori or bilingual. The number of Waiata Reo streams by artists streamed in Aotearoa was up 30.9 percent in the first quarter of the 2021–22 fiscal year**, proving that Māori-inclusive music is popular music.

12m

Rob's waiata ā-ringa for '35' went viral, with 12 million views on TikTok



* Go Media marketing summary for Waiata Anthems Week

** NZ Music Commission statistics Q3 2021 https://nzmusic.org.nz/media/uploads/Quarterly_Unit_report_-_Q3_2021.pdf

► **The Future**

Everyone everywhere can access te reo Māori through song. Last summer, the voice of Aotearoa resounded throughout the country's venues and stadiums. Artists performed bilingual and Māori melodies, and audiences joined in en masse. Our shared musical experience elevates the spirits of those who celebrate it together. Māori music has become mainstream and will continue to flourish as the new sound of pop in Aotearoa.



Jerome Kavanagh and Drax Project member, 2021



Māori music has become mainstream and will continue to flourish as the new sound of pop in Aotearoa.

Members of Katchafire – Singers of 100 / Karawhiua, 2021



He Take Wānanga

Case Studies



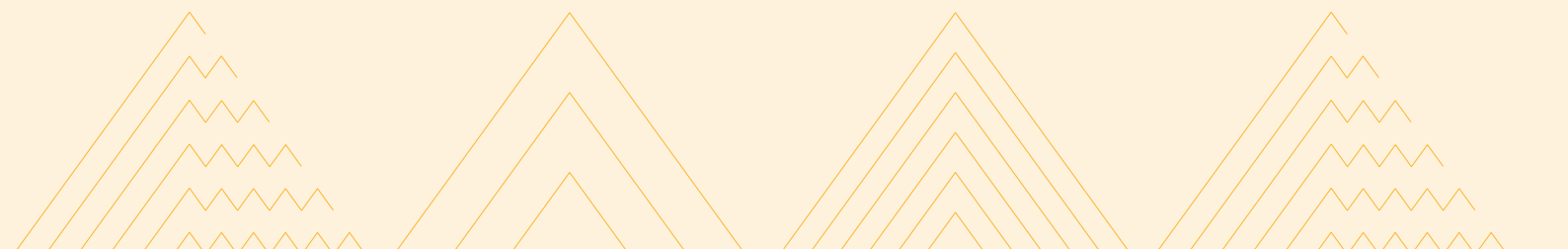
International Recognition

► The Situation

The prestigious IPRA Golden World Awards recognises excellence in public relations practices worldwide. In 2021 Te Taura Whiri i te Reo Māori won IPRA awards across eight categories. Most notably, it was the first time a New Zealand initiative had received the Grand Prix 2021 supreme award. The accolades were for Te Wā Tuku Reo Māori – the Māori Language Moment: a digital campaign that saw more than 1 million people create the biggest Māori language event in history.

► The Mission

The prizegiving ceremony was set to take place in Europe, but international travel was heavily restricted for all countries throughout Oceania at the time. A suggestion arose that Ngāti Rānana London Māori Club might be engaged to accept the awards on our behalf.



“New Zealanders have proven that te reo brings us together. Tuitui tangata, tuitui korowai: bringing people together is like weaving a fine cloak, and may our cloak continue to keep us connected for many years to come.”

Whaea Esther Kerr Jessop, ONZM, QSM

► The Results

The awards dinner in Lithuania was later cancelled, and instead a sparkling event held in November 2021 at New Zealand House in London, co-hosted by Ngāti Rānana and New Zealand High Commissioner to Great Britain, Bede Corry.

Ngāti Rānana president and esteemed elder, Esther Kerr Jessop ONZM, accepted the supreme award on our behalf. We acknowledge her lifetime contribution to Māori, to all New Zealanders in the United Kingdom and for being our gracious representative. Having Ngāti Rānana involved was a fitting tribute to one of their co-founders and the first Māori Language Commissioner, Sir Tīmoti Kāretu KNZM QSO.

► The Impact

The IPRA Golden World Awards provided us with the opportunity to work with our Ngāti Rānana whānau and afford them a connection to home. On the world stage, we publicised language engagement by showcasing the commitment needed to revitalise it, in conjunction with an exuberant display of fellowship by New Zealanders.

Our campaign was supported by Auckland web development agency For Purpose and competed alongside 360 others, of which many were designed by the biggest creative firms in the world. IPRA President Philippe Borremans' message conveyed the spirit of the occasion: “Building bridges, increasing understanding and bringing people together is at the core of what we do as communicators. That is why the Te Wā Tuku Reo Māori campaign gathered so many votes at the IPRA Golden World Awards. It struck a chord with us.”



IPRA Treasurer Nigel Chism greets Esther Kerr Jessop ONZM, who was also recognised in the Queen's 2021 Birthday Honours for services to Māori and NZ-UK relations.

► The Future

We exist to promote the use of Māori as a living language and an everyday means of communication. The global recognition of our work in revitalising te reo Māori may be seen as a beacon of hope for our global counterparts facing similar challenges. Following the International Year of Indigenous Languages in 2019, which sought to raise awareness of the crucial role languages play in people's lives, the United Nations has designated the period from 2022 to 2032 as the International Decade of Indigenous Languages (the International Decade).

We are powerful together, and Te Wā Tuku Reo Māori – the Māori Language Moment was Aotearoa (nationhood) in action for the world to see. As Ms Jessop said, “New Zealanders have proven that te reo brings us together. Tuitui tangata, tuitui korowai: bringing people together is like weaving a fine cloak, and may our cloak continue to keep us connected for many years to come.”

Awards won in the 2021–22 financial year



The 2021 Reed Awards for Te Wā Tuku Reo Māori – Māori Language Moment Aotearoa New Zealand

Winner: International – Best International Campaign (National)

Winner: International – Best International Website

Finalist: Digital – Websites – Best Website for Issue Advocacy or Public Affairs Campaign

Finalist: Grassroots Advocacy – Best Action Center/Grassroots Website

Finalist: Overall – Best Website



The 2021 IPRA Golden World Awards for Te Wā Tuku Reo Māori – The Māori Language Moment

Winner: Grand Prix 2021 – Influencer Management (in-house)

Winner: Community Relations (in-house)

Winner: Digital Creativity (in-house)

Winner: Event Management (in-house)

Winner: Integration of Traditional and New Media (in-house)

Winner: Media Relations (in-house)

Winner: Public Sector (in-house)

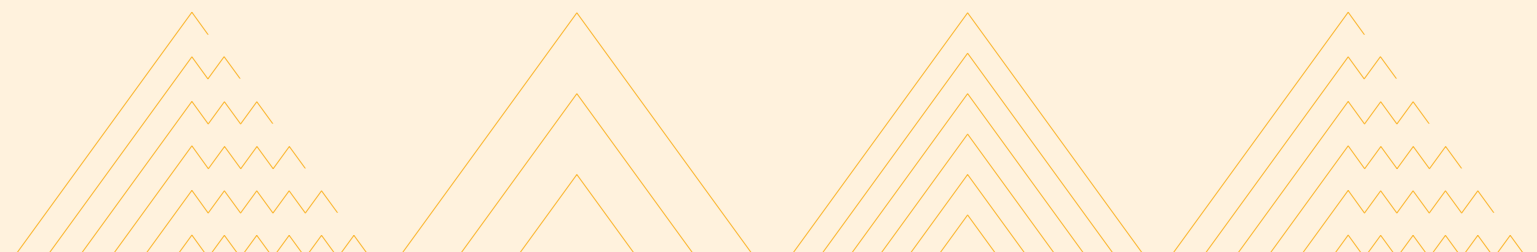
Winner: Social Media (in-house)



The Designers Institute of New Zealand Best Design Awards

Winner: Best Offices & Workplace Environments / Between 200 and 1000 square metres

Designed by RCG Ltd, Designworks for Te Taura Whiri i te Reo Māori



Ngā Pūngao Puta

Reporting against the Statement of Performance Expectations

03

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

What we said we would deliver in 2021–22

Our goals for this focus area:

- to promote the language planning tools and resources we have developed to support our Maihi Karauna partners and the wide range of learning, and use resources that are already available.
- to create new resources in partnership with other organisations, including Te Mātāwai, to meet evident needs/gaps.
- to 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.
- to 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).

PAST TRENDS

SPE #	2019–20 Actual	2020–21 Actual
3.1	New Measure: 514	200
3.2	–	New Measure: 2
3.3	–	New Measure: 2
3.4	–	New Measure: 233,000
3.5	–	New Measure: 100%
3.6	–	New measure: Not measured

2021–22 PERFORMANCE

Measure	Target	Actual	Variance	Link to Outcomes Framework
3.1 Increased universal lexical items (words and terms) to enable people to talk about technical and new things in te reo Māori	220	220	Nil	Improved consistency and quality of te reo Māori
3.2 Increased standardisation of lexicon	2	2	Nil	Improved consistency and quality of te reo Māori
3.3† Number of research and evaluation projects commissioned	2	4	2	Improved planning and support for the learning and use of te reo Māori
3.4 Number of resources viewed and downloaded	270,000	1,245,760	975,760	Increased use of te reo Māori by New Zealanders
3.5 Percentage of users reporting that resources were helpful in supporting their planning for, learning and use of te reo Māori	80%	91%*	11%	Improved planning and support for the learning and use of te reo Māori
3.6 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%	94%**	14%	Improved planning and support for the learning and use of te reo Māori

† From Estimates of appropriations: Vote Maori Development 2021–22

* From Kura Reo Rāngai Tūmatanui Summary Report. This figure is an average from the responses to post-participation survey questions related to four critical elements of language revitalisation.

** Based on the evaluation report for PILOT Kura Reo 2022, this percentage is made up of an average across the following elements; Participation, Usage, Corpus, Status.



Te Wā Tuku Reo Māori – Māori Language Moment 2021

► The Situation

As part of our work to enhance the status and visibility of te reo Māori, we host Te Wiki o te Reo Māori – Māori Language Week in September each year: a tribute to the 1972 presentation of the petition to Parliament seeking active recognition of te reo Māori. This has not only grown the visibility of the Māori language movement, but also increased demand for resources to aid in the promotion and learning of te reo Māori.

**MĀORI LANGUAGE
MOMENT**

12PM | 14 SEPTEMBER 2021





► The Mission

Māori Language Week is strongly associated with giving people a chance to learn new words and phrases, helping to grow awareness and celebrating Māori language and culture. Through various channels, Te Taura Whiri i te Reo Māori supports the ambassadors of te reo Māori and encourages all of Aotearoa to learn something new and use it in their everyday lives.



► The Results

In 2020, www.reomaori.co.nz was established as an engagement channel for resources, campaigns and promotions that would remain separate from our corporate website. Its concept is a digital whare: a place for people to engage, learn and kōrero. Since its establishment, we have built on the high engagement with all of our digital platforms, including the Reo Māori website. It is here that we grow resources for others to use, and here that we build community through personal experiences shared on the website by members of the public.



► The Impact

From schools, to workplaces, to whānau and friends, thousands of New Zealanders stop to share in a moment of unity for our people and language. In joining our Māori Language Moment, all New Zealanders become part of a movement that began a generation ago. As the celebration of te reo Māori grows over time, a collection of experiences, events and memories is built on our website. In 2020, only 500 moments were shared to our website after the Moment campaign. In 2021, this grew to 6,000 uploads. We now know that people see our website as a place to share and connect with others who are also on their own reo journeys.

The number of email sign-ups and visitors to the website swells around Te Wiki o te Reo Māori – Māori Language Week, and access of our resources has grown each month in 2022, increasing from 12,049 downloads in February to 16,927 downloads in June – an escalation of 40 percent. These download figures include our glossaries, pronunciation guides, phrase cards and maps. The site branding is aligned with our hei tiki branding.



► **The Future**

We are on a mission to celebrate te reo Māori all year round – not just during Te Wiki o te Reo Māori. Our award-winning Māori Language Moment is an open invitation to Aotearoa to join the movement and become part of history. We strive to honour the past, celebrate New Zealand’s language and prepare for our future. Together.



Te reo Māori events supported in 2021-22

Māori All Blacks vs Samoa Ngāti Rānana London Māori Club
 Kaupapa Kī-o-rahi tournaments Go Media! – Mānawatia a Matariki
 Tonga vs All Blacks Hospitality NZ **Reo Irirangi**
 Welsh Language Week COVID-19 Initiative Publications
 Irish Language Week **Mahuru Māori** Scottish Language Week
 NZ Vaiaso o le Gagana Samoa – Samoa Language Week Chinese Language Week
 Ministry of Education – Kaupapa Kēmu

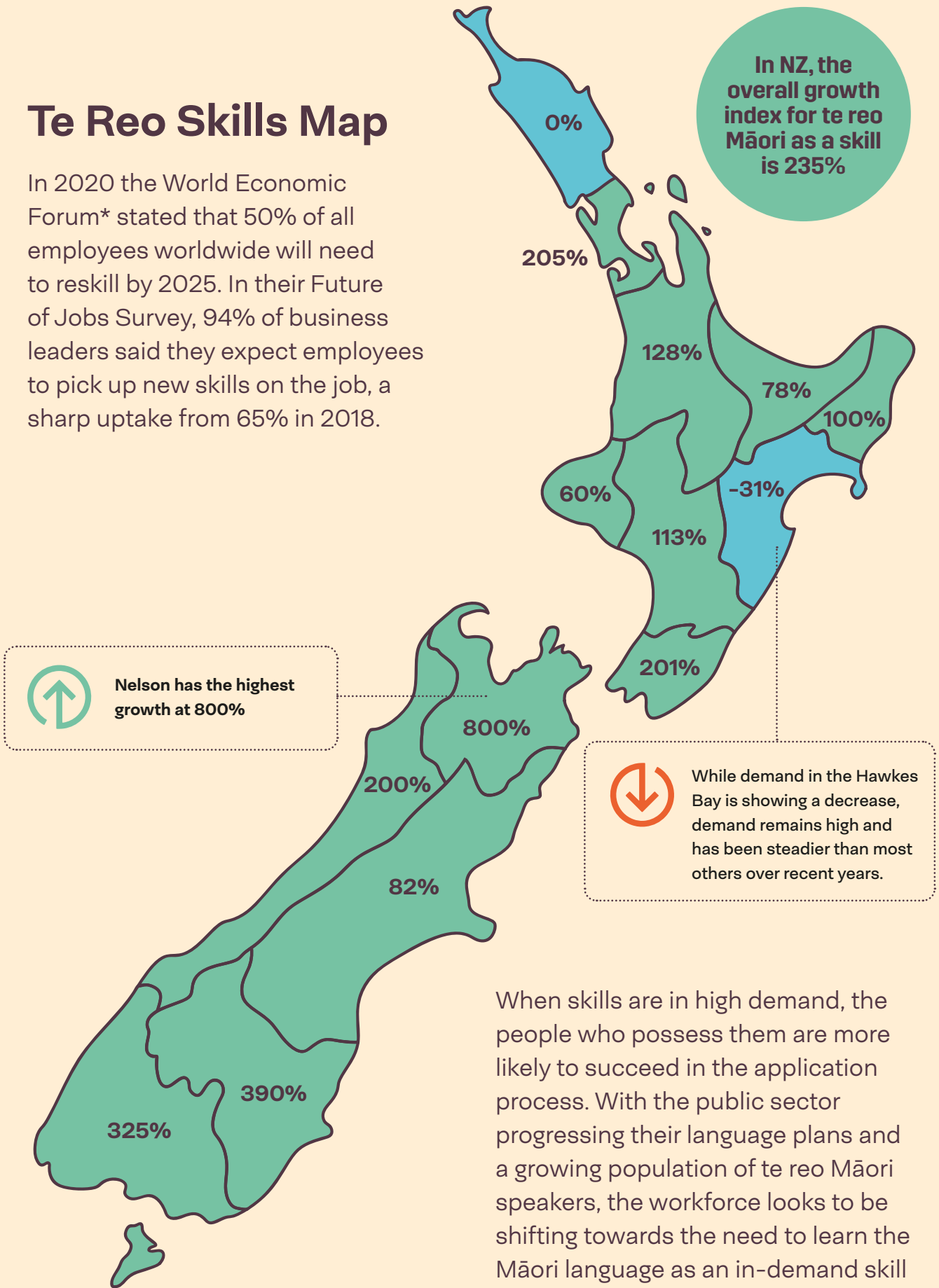
Events supported by the Maihi Karauna Event fund

Huia Publishers – Mokopuna Matatini book launch Creative New Zealand
 Auckland Writers Festival Design Institute of New Zealand – Best Awards
 IPRA Golden World Awards Matariki Awards 2021 Asthma and Respiratory Foundation NZ
 Netball Central Matariki ki Pōneke Festival Springboard Arts Trust
 Te Mana Āhua Ake Charitable Trust **Waiata Māori Music Awards**
 Netball Waitakere – Puni Reo Poitarawhiti New Zealand Festival of the Arts
 Regional Manu Kōrero – Regional event



Te Reo Skills Map

In 2020 the World Economic Forum* stated that 50% of all employees worldwide will need to reskill by 2025. In their Future of Jobs Survey, 94% of business leaders said they expect employees to pick up new skills on the job, a sharp uptake from 65% in 2018.



When skills are in high demand, the people who possess them are more likely to succeed in the application process. With the public sector progressing their language plans and a growing population of te reo Māori speakers, the workforce looks to be shifting towards the need to learn the Māori language as an in-demand skill as they adapt to future jobs.

* World Economic Forum *The Future of Jobs Report 2020* | World Economic Forum (weforum.org)

Source: <https://www.maorifutures.co.nz/wp-content/uploads/2021/09/Te-Reo-Skills-Map.pdf>

Ngā Pūngao Puta

Reporting against the Statement of Performance Expectations

04

Ensuring the quality of te reo Māori is maintained

What we said we would deliver in 2021–22

Our goals in this focus area:

- › to licence, register and provide training for translators and interpreters and facilitate access to their services
- › 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.

PAST TRENDS

SPE #	2019–20 Actual	2020–21 Actual
4.1	New measure: 58	70
4.2	New measure: 59	66
4.2a	–	New measure: –8%
4.3	New measure: 120	136
4.4	–	New measure: 3
4.4a	–8%	–8%
4.5	–	New measure: Not measured

2021–22 PERFORMANCE

Measure	Target	Actual	Variance	Link to Outcomes Framework
4.1 Increased number of active licenced translators and interpreters	50	101*	51	Improved consistency and quality of te reo Māori
4.2 Number of participants in Te Toi Reo Māori training	50	93	43	Improved consistency and quality of te reo Māori
4.2a† Increase in the number of participants in Te Toi Reo Māori training (translators and interpreters)	>20%	41%	21%	Increased visibility and use of te reo Māori by the public service
4.3 Increased number of people sitting the Level Finder and Public Sector Māori examinations	150	155	5	Increased visibility and use of te reo Māori by the public service
4.4 Increased visibility of Level Finder and Public Sector Māori examinations	4 promotional events	4	Nil	Increased visibility and use of te reo Māori by the public service
4.4a† Increased number of people sitting the Level Finder Examination	>20%	14%	–7%	Increased visibility and use of te reo Māori by the public service
4.5 Percentage of Te Toi Reo Māori participants that measurably Right-shift	70%	83%**	13%	Increased use of te reo Māori by New Zealanders

† From Estimates of Appropriations: Vote Maori Development 2021–22

* Overall increase of 31 from prior year to total of 101.

** Result taken from the Te Toi Reo Māori evaluation survey 2022.

He Take Wānanga

Case Studies



Level Finder Examination

► The Situation

Since 2020 Te Taura Whiri i te Reo Māori has promoted its Level Finder Examination (LFE) through social media, boosting interest from people wanting to test their proficiency in te reo Māori. Delivering the examinations in person – as they had been previously – would expose people to health risks and expose the business to the volatility of changing restriction measures. A project to adapt our digital technology to be capable of holding LFE sessions online commenced.

► The Mission

As an interim solution, the project focused on finding a way to deliver the LFE online and to continue to fulfil our performance expectations. The decision to use our existing software and a freely available video-conferencing app allowed the team to swiftly create a free user platform while remaining within the parameters of the project.





► The Results

Our performance target was to increase the number of people completing their LFE by 20 percent from the previous year. After facilitating 14 in-person and 4 online sessions, a total of 155 candidates had completed the examination, exceeding our target of 150.

► The Impact

Although the project had a relatively narrow scope, it still identified opportunities to improve our management of the LFE programme. For example, online promotion had increased interest, but online sessions were limited to 25 people to mitigate video-call connection problems. This, in turn, created the need for a process to better manage the backlog of candidates waiting to sit the examination.

As expected, we significantly lowered the cost of the LFE programme by delivering online sessions, as travel to deliver large public sector examinations was no longer viable. However, the greatest impact for both staff and candidates was the time saved in receiving results. Examination marking had previously been a labour-intensive process requiring each test to be manually graded. Once the test itself had been modified for digital delivery, there were huge efficiencies enabled in the time taken to mark the examinations of a single LFE session – a reduction from two weeks to three days.

► The Future

This quick-response project was challenging but necessary. Designing a permanent system for online examinations is part of our wider digital transformation strategy, and there will be ongoing improvements to the customer interface, data protection and content of the examinations over time as our technology infrastructure evolves. In this project, our Te Amo business unit leveraged pandemic recovery to respond to public interest and maintain our high-performance standards.

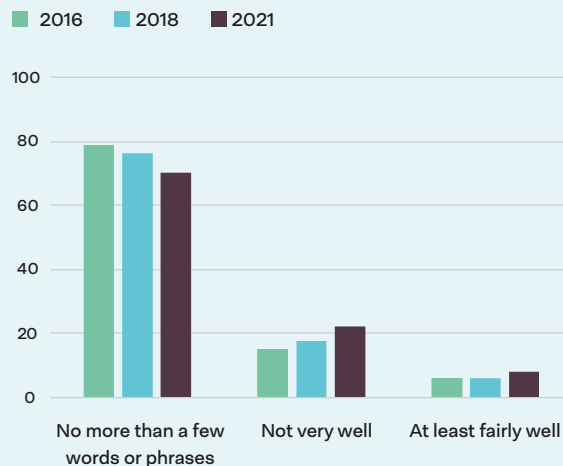


Te Reo Māori Proficiency and Support

Almost a quarter of Māori speak te reo Māori as a first language

Almost a quarter (23%) of Māori said they spoke te reo Māori as one of their first languages, up from 17% in 2018. Māori were also significantly more likely than other ethnicities to speak te reo Māori well. There was a significant decrease in the proportion of Māori who said they were not able to speak te reo Māori (spoke no more than a few words or phrases), falling from 36% in 2016 to 29% in 2021.

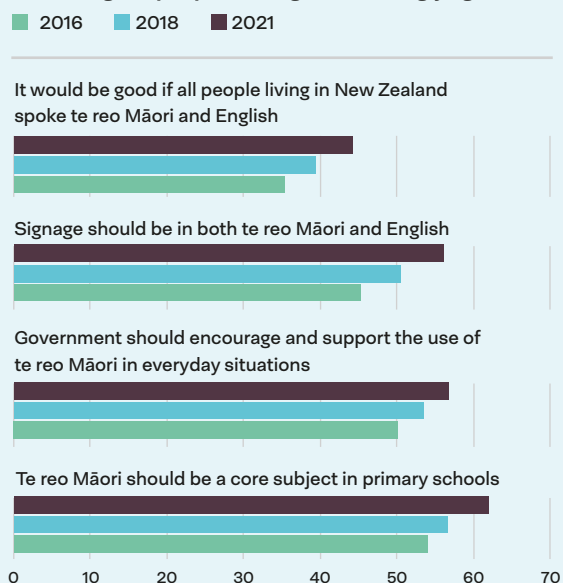
Able to speak te reo Māori in day-to-day conversation



Support for the use of te reo Māori has increased

Support for the use of te reo Māori was significantly higher among Māori, when compared with the total population. Some 80% of Māori said they agree or strongly agree that the government should encourage and support the use of te reo Māori in everyday situations, whilst 85% agreed or strongly agreed that te reo Māori should be a core subject in primary schools.

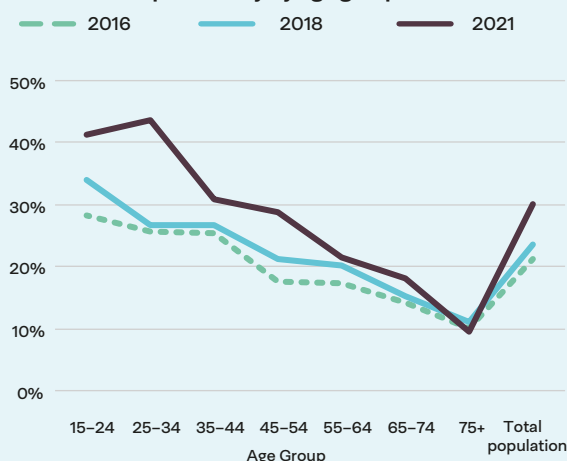
Percentage of people who agree or strongly agree



Young people leading the way in te reo Māori progress

For the total population, te reo Māori proficiency tended to decrease with age. People aged 15-24 and 25-34 years were the most likely age groups to be able to speak more than a few words or phrases, at 41% and 43%, respectively. The largest improvement was seen for 25-34-year-olds – the proportion able to speak more than a few words or phrases increased from 27% in 2018. This is significantly greater than the increase seen for the population as a whole.

Te reo Māori proficiency by age group



Support for the use of te reo Māori has increased since 2016, showing a consistent rise in support for te reo Māori usage. Source: Stats NZ | <https://www.stats.govt.nz/news/te-reo-maori-proficiency-and-support-continues-to-grow/>

Ngā Pūngao Puta

Reporting against the Statement of Performance Expectations

05

Organisational health and capability

Supporting Activity

Ensuring the effective and efficient operation of Te Taura Whiri i te Reo Māori to deliver the best support for enabling revitalisation of te reo Māori.

PAST TRENDS

SPE #	2018–19 Actual	2019–20 Actual	2020–21 Actual
5.1	–	–	New measure: 18%
5.2	–	–	New measure: 83%
5.3	–	–	New measure: Met
5.4	–	–	New measure: Met
5.5	Met	Met	Met

2021–22 PERFORMANCE

Measure	Target	Actual	Variance
5.1 Turnover	<20%	13%	7%
5.2 Staff engagement	>60% survey responses	83%	23%
5.3 Equal employment opportunity requirements met	Included in all relevant documents and practices	Met	Nil
5.4 Health and safety requirements met	Implement zero-harm health and safety strategy	Met	Nil
5.5 Maintained or improved audit ratings	Improve "good" rating (for financial information systems and controls, and performance information and associated systems and controls). Maintain "very good" rating (for management control environment).*	Met	Nil

* Based on findings from the 2020–21 audit.



Te Taiao e Mahi Nei Mātou

Our Operating Environment

“Itiiti rearea, teitei kahikatea ka taea”

The rearea bird though small is still capable of reaching the top of the kahikatea

► **Te Taura Whiri i te Reo Māori is the agency responsible for:**

1. Leading the coordination of the implementation of the Maihi Karauna.
2. Promoting the Māori language as a living language and as an ordinary means of communication
3. Issuing certificates of competency in the Māori language

The biggest outcome of COVID-19 was the digital transformation within Te Taura Whiri i te Reo Māori to deliver high-quality, prompt and engaging services to the Public Sector, the private sector and wider New Zealand. Leveraging social media, and our established relationships, enabled our reach and influence to continue to grow each year. With the embedding of language plans across the Public Service, we expect to see a greater focus on outcomes and a lesser focus on outputs.

Te Taura Whiri i te Reo Māori continues to focus on digital transformation in areas such as engagement, language planning, competency and quality assurance, continuing to expand our sphere of influence.



► Organisational Health and Capability

Throughout the financial year, we continued to meet our strategic priorities by making smart adjustments to our technology kit and updating our policy to fit the changing wellness and work needs of our people. As our country and economy began to operate again – albeit with caution – we adapted where we worked, how we worked and how we could still achieve our goals when unable to physically work together.

As an organisation, we ensured that we had clear communication practices both from the CE and within each directorate. We stayed connected, no matter where we were working. Our morning karakia session remains a testament to the staff's commitment to starting each day together – in-person or online.

Our technology has been upgraded, which significantly improves our access to the network and information we need, no matter where we are. The resulting gains build resilience for our business and add flexibility for our people while we increase our workforce and prepare for a shift to new premises in 2023. As we grow, we continue to embrace new challenges and acknowledge adaptability as a key skill – both as individuals and as a team – setting up a better future.

COVID-19 Response

- › We provided paid time off to encourage staff and their whānau to get vaccinated
- › We required all our new starters and visitors to be fully immunised to protect our people
- › We improved our mobility to help people balance their ever-changing work and wellness needs



► Staff Profile

We initiated a successful budget bid, as our need to increase both staffing and technological capabilities had risen in line with our greater deliverables. Our organisation is still in this transformation phase, with our staff capacity having grown by 15 percent in the year to 30 June 2022.

Our rate of staff turnover was 13 percent for the same period.

The table below shows our staff profile on 30 June 2022 for the last two financial years.

	2020–21	2021–22
Total staff	34	40
Permanent staff	32	37
Fixed-term staff	2	3
Casual staff	-	1
Vacancies (in recruitment)	12	19
<i>Note: Organisation has increased in size</i>		
Male staff	13	10
Female staff	21	30
Staff with a disability	-	-
Staff development costs	\$39,989	\$76,884.38
Overall staff turnover	20%	13%
Average age of staff	41.5 years	42
Average length of service	3.06 years	2.95 years

► Compliance with the 'Good Employer' obligations

The workforce activities carried out by Te Taura Whiri i te Reo Māori throughout the last financial year are measured against the following categories. These reflect the elements of a 'good employer', as set out in section 118 of the Crown Entities Act 2004.

Developing Our People

In conjunction with the Public Service Association, we have developed a Performance Management Framework built on te Ao Māori values. The pilot commenced on 1 July 2022.

We provided training on coaching methodology for managers and their staff to get more out of conversations about personal development.

Remuneration

Our Collective Employment Agreement was renegotiated with the Public Services Association. We also agreed to salary increases for our staff employed on Individual Employment Agreements.

This led to:

- › introduction of a stepped salary system
- › increases to the allowance for te reo.

► Allowance Paid

Attestations	Allowance
Te Reo Māori translator and/or interpreter	\$10,000

Attestations	Allowance
Level Finder Examination (LFE)	
Level Five	\$7,500
Level Four	\$6,500
Level Three	\$5,500
Level Two	\$2,500
Level One	\$1,500

► Organisational commitment to te Ao Māori

We are proud to be an equal opportunity employer and to provide a welcoming whare for people who come to our organisation, bringing a broad range of skills and experience that can enrich our workforce.

Our business and communication styles are bilingual, and we advertise vacancies in both English and te reo Māori.

We acknowledge that the people with the desired skillset may sit at any point on the spectrum of te reo proficiency. We require from them a willingness to learn and use te reo in their everyday life in order to build their capacity as a speaker.

We employ staff with te reo Māori skills with a view to provide development opportunities to help them reach their potential.

We show manaakitanga in our practices within the office, helping those who are new to te reo Māori learn and become comfortable in a Māori workplace.

We offer te reo Māori classes across all levels of proficiency. In contrast with Te Kawa Mataaho Māori Crown Capability survey – in which only 6 percent of those surveyed stated that they could have a conversation in te reo Māori – it is commonly spoken in our office.

► Te Reo Māori Capability

Te Reo Māori Level	Number of staff
Toi Reo Māori	6
Level Five	3
Level Four	2
Level Three	14
Level Two	6
Level One	4

Not all staff are at a proficiency level suitable for the Level Finder Examination.





Free influenza vaccinations were provided to all staff.



A free Employee Assistance Programme was provided and, as part of our response to COVID-19, we offered a refresher hui on its services.



Free emergency supplies at every desk, plus water in the office.



Free first-aid training provided.



Free access to a gym.



Keeping our People Well



OUR FOCUS FOR 2021-22



Growing our Capabilities



We set up a project management office.



We offered our growing organisation opportunities for existing staff to apply for different roles. We then recruited new staff to backfill their roles as they were promoted.



We undertook an engagement survey.



Te Mana Arataki

Governance

Te Taura Whiri i te Reo Māori is governed by a Board of Commissioners, comprising five members appointed by the Minister for Māori Development. As of 30 June 2022, the Commissioners were:



Professor Rawinia Higgins
Chair
Ngāi Tūhoe



Charisma Rangipunga
Deputy Chair
Kāi Tahu, Ngāti Kahungunu,
Taranaki, Ngā Rauru



Wayne Panapa
Board member
Ngāpuhi, Ngāti Whātua,
Waikato-Maniapoto



Dr Jeremy Tātere MacLeod
Board member
Ngāti Kahungunu



Bayden Barber
Board member
Ngāti Kahungunu, Ngāpuhi



Ngā Pārongo mō te Ū ki ngā Whakahau

Compliance Information

Directions from the Minister

Te Taura Whiri i te Reo Māori did not receive any formal directions from the Minister for Māori Development in 2021–22 (nil 2020–21).

Acts in Breach of Statute

Te Taura Whiri i te Reo Māori cannot act in a way that is contrary to, or outside the authority of, an act of parliament. Te Taura Whiri i te Reo Māori has not performed any ultra vires transactions (transactions beyond its legal powers) (section 19 of the Crown Entities Act 2004).

Permission to Act

Under the Crown Entities Act 2004, a member who has an interest in a matter relating to a Crown entity must not vote or take part in any discussion or decision of the board or any committee relating to that matter. However, the Chair of a Crown entity may exempt one or more board members from this requirement if it is in the public interest to do so (section 68(6) of the Crown Entities Act 2004). No exemptions were granted in 2021–22 (nil 2020–21).

Te Tauākī Whakahaere

Statement of Financial Performance





Te Tauākī Whakahaere

Statement of Financial Performance

Vote: Māori Development and Output Class

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

1: 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
- › utilisation of 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 Development¹:

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

The 2021–22 Estimates of Appropriation require Te Taura Whiri i te Reo Māori to report on four performance measures. The reporting against these performance measures is included within our reporting against the Statement of Performance Expectations on pages 17 to 41 of this report.

Total funding is shown in the table below.

Table 1: 2021–22 Actual and Budgeted Income by Source

	2021–22 Actual	2021–22 Budget	Variance
	\$	\$	\$
Appropriation: National Māori Language Revitalisation ²	13,364,000	13,364,000	-
Total revenue – Crown	13,364,000	13,364,000	-
Other revenue	45,572	290,000	(244,428)
Total revenue	13,409,572	13,654,000	(244,428)

1. Vote: Māori Development, The Estimates of Appropriations 2021–22 – Māori Affairs Sector, B.5, Vol. 8, page 4.

2. The appropriation revenue received by Te Taura Whiri i te Reo Māori equals the Government's actual expenses incurred in relation to the appropriation, which is a required disclosure under the Public Finance Act.

Te Pūrongo a te Katātari Motuhake

Independent Auditor's report

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

To the readers of the financial statements and performance information of Te Taura Whiri i te Reo Māori for the year ended 30 June 2022

The Auditor-General is the auditor of Te Taura Whiri i te Reo Māori (Māori Language Commission) (Te Taura Whiri). The Auditor-General has appointed me, Stephen Lucy, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information, including the performance information for an appropriation, of Te Taura Whiri on his behalf.

Opinion

We have audited:

- › the financial statements of Te Taura Whiri on pages 56 to 71, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expense, statement of changes in equity and cash flow statement for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- › the performance information of Te Taura Whiri on pages 13 to 40 and 51.

In our opinion:

- › the financial statements of Te Taura Whiri on pages 56 to 71:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Standards Reduced Disclosure Regime; and

- › the performance information on pages 13 to 40 and 51:
 - presents fairly, in all material respects, the performance of Te Taura Whiri for the year ended 30 June 2022, including:
 - for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure.
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed late

Our audit was completed on 21 April 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by the Crown Entities Act 2004. This was due to an auditor shortage in New Zealand and the consequential effects of COVID-19, including lockdowns.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Board for the financial statements and the performance information

The Board is responsible on behalf of Te Taura Whiri for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board is responsible on behalf of Te Taura Whiri for assessing the ability of Te Taura Whiri to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of Te Taura Whiri, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the statement of performance expectations for Te Taura Whiri and relevant Estimates and Supplementary Estimates of Appropriations 2021/22.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- › We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- › We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Te Taura Whiri.
- › We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- › We evaluate the appropriateness of the reported performance information within the framework used by Te Taura Whiri for reporting its performance.
- › We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Te Taura Whiri to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Te Taura Whiri to cease to continue as a going concern.
- › We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 11, 41 to 49, 55 and 72 to 73, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of Te Taura Whiri in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in Te Taura Whiri.



S B Lucy

Audit New Zealand

On behalf of the Auditor-General

Wellington, New Zealand



Te Tauākī Noho Haepapa

Statement of Responsibility

The Board is responsible for the preparation of the financial statements and statement of performance of Te Taura Whiri i te Reo Māori and for the judgements made within them.

We are responsible for the end-of-year performance information provided by Te Taura Whiri i te Reo Māori under Section 19A of the Public Finance Act 1989.

The Board of Te Taura Whiri i te Reo Māori is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance regarding the integrity and reliability of its financial reporting.

In the Board's opinion, these financial statements and statement of performance fairly reflect the financial position and operations of Te Taura Whiri i te Reo Māori for the year ended 30 June 2022.

Professor Rawinia Higgins

Toihau/Chair

Board of Te Taura Whiri i te Reo Māori

21/04/2023

Charisma Rangipunga

Toihau Tuarua/Deputy Chair

Board of Te Taura Whiri i te Reo Māori

21/04/2023

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2022

2020-21 Actual		Note	2021-22 Actual	2021-22 Budget
\$			\$	\$
REVENUE				
Operating revenue from Crown				
8,810,000	Operating appropriation		13,364,000	13,364,000
8,810,000	Total operating revenue from Crown		13,364,000	13,364,000
Other revenue				
8,555	Interest income		43,086	80,000
50,244	Other revenue	2	2,486	210,000
58,799	Total other revenue		45,572	290,000
8,868,799	Total revenue		13,409,572	13,654,000
EXPENDITURE				
Operating expenses				
3,509,550	Personnel costs	3	4,477,278	5,458,195
199,248	Depreciation and amortisation expense	6/7	242,165	310,936
4,617,018	Operating expenses	4	5,742,767	7,884,869
8,325,816	Total expenses		10,462,210	13,654,000
542,983	Operating surplus/(deficit) and total comprehensive revenue and expense		2,947,362	-

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements. Explanations of major variances against budget are provided in note 16.

Statement of Financial Position

As at 30 June 2022

2020-21 Actual		Note	2021-22 Actual	2021-22 Budget
\$			\$	\$
ASSETS				
Current assets				
7,018,149	Cash and bank	5	9,365,966	4,784,497
150,414	GST receivables		207,045	50,000
67,093	Prepayments		123,169	30,000
7,235,656	Total current assets		9,696,180	4,864,497
Non-current assets				
626,820	Property, plant and equipment	6	642,335	795,557
15,505	Intangible assets	7	202,327	239,961
-	Work in Progress	6/7	318,796	-
642,325	Total non-current assets		1,163,458	1,035,518
7,877,981	Total assets		10,859,638	5,900,015
LIABILITIES				
Current liabilities				
529,427	Payables	8	423,867	100,000
276,014	Employee entitlements - current	9	412,047	250,000
805,441	Total current liabilities		835,914	350,000
Non-current liabilities				
2,982	Employee entitlements - long term	9	6,804	5,000
2,982	Total non-current liabilities		6,804	5,000
808,423	Total liabilities		842,718	355,000
7,069,558	Net assets		10,016,920	5,545,015
7,069,558	Total equity		10,016,920	5,545,015

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements. Explanations of major variances against budget are provided in note 16.

Statement of Changes in Equity

For the year ended 30 June 2022

2020–21 Actual		Note	2021–22 Actual	2021–22 Budget
\$			\$	\$
6,526,575	General Funds		7,069,558	5,545,015
6,526,575	Total Crown Equity at 1 July		7,069,558	5,545,015
542,983	Surplus/(deficit) from Operations		2,947,362	-
542,983	Total surplus/(deficit)		2,947,362	-
7,069,558	Total Crown equity at 30 June		10,016,920	5,545,015

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements. Explanations of major variances against budget are provided in note 16.

Cash Flow Statement

For the year ended 30 June 2022

2020–21 Actual		Note	2021–22 Actual	2021–22 Budget
\$			\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was provided from (applied to)				
8,810,000	Receipts from Crown revenue		13,364,000	13,364,000
8,555	Interest received		43,086	80,000
517,982	Receipts from other revenue		2,485	210,000
(4,328,988)	Payments to Suppliers		(5,903,409)	(9,145,113)
(3,468,305)	Payments to Employees		(4,337,423)	(4,163,714)
(116,472)	Payment of GST		(56,631)	50,000
1,422,772	Net cash flow from operating activities		3,112,108	395,173
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was provided from (applied to)				
(452,574)	Purchase of property, plant and equipment		(428,924)	(385,000)
-	Purchase of intangible assets		(335,367)	(300,000)
(452,574)	Net cash flows from investing activities		(764,291)	(685,000)
970,198	Net (decrease)/increase in cash and cash equivalents		2,347,817	(289,827)
6,047,950	Cash and cash equivalents at beginning of period		7,018,149	5,074,324
7,018,149	Cash and cash equivalents at end of period		9,365,966	4,784,497
7,018,149	Represented by: Cash & cash equivalents	5	9,365,966	4,784,497

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements. Explanations of major variances against budget are provided in note 16.

Notes Against the Financial Statements

1. Statement of Accounting Policies

1.1 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 the Māori Language Act 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 financial statements for Te Taura Whiri i te Reo Māori are for the year ended 30 June 2022 and were approved by the Board on 16 December 2022.

1.2 Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year.

■ STATEMENT OF COMPLIANCE

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 (NZ GAAP).

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.

■ PRESENTATION CURRENCY AND ROUNDING

The financial statements are presented in New Zealand dollars.

1.3 Summary of Significant Accounting Policies

■ REVENUE

The specific accounting policies for significant revenue items are explained below:

Funding from the Crown

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 manner 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 manner stipulated, and 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 to be no conditions attached to the funding, and it is ergo recognised as revenue at the point of entitlement.

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

Sponsorship Revenue

Sponsorship revenue received relates to sponsorship for Māori Language Week and Māori Language Awards and is classed as non-exchange revenue.

Interest Revenue

Interest revenue is recognised using the effective interest method.

Provision of Services

Services provided to third parties on commercial terms are exchange transactions. Revenue from these services is recognised in proportion to the stage of completion at balance date.

■ LEASES

Operating Leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised, in the surplus or deficit, as a reduction of rental expense over the lease term.

■ CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, deposits held on call with banks and other short-term highly liquid investments with original maturities of three months or less.

■ INVESTMENTS

Bank Term Deposits

Investments in bank term deposits are initially measured at the amount invested.

Property, Plant and Equipment

Property, plant and equipment consists of the following asset classes: leasehold improvements, furniture and fittings, IT equipment and office equipment.

All asset classes are measured at cost, less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Te Taura Whiri i te Reo Māori and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Te Taura Whiri i te Reo Māori and the cost of the item can be measured reliably.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, and at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

- › Leasehold improvements 20.0% straight line (SL)
- › Furniture and fittings 20.0% SL
- › Office equipment 20.0% SL
- › IT Equipment 25.0% SL

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements – whichever is shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

■ INTANGIBLE ASSETS

Software Acquisition and Development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and utilise the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include software development, employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the development and maintenance of our website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired computer software 25.0% SL

■ NON-CASH-GENERATING ASSETS

Te Taura Whiri i te Reo Māori does not hold any cash-generating assets. Assets are considered cash-generating when their primary objective is to generate a commercial return.

Impairment of Property, Plant and Equipment and Intangible Assets

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

■ PAYABLES

Short-term payables are recorded at their face value.

■ EMPLOYEE ENTITLEMENTS

Short-term Employee Entitlements

Employee benefits that are due to be settled within twelve months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date.

Long-term Employee Entitlements

Employee benefits that are due to be settled beyond twelve months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

1. likely future entitlements accruing to staff based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlement information; and
2. the present value of the estimated future cash flows.

Presentation of Employee Entitlements

Annual leave and vested long service leave are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within twelve months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

■ SUPERANNUATION SCHEMES

Defined Contribution Schemes

Obligations for contributions to KiwiSaver and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit as incurred.

■ EQUITY

Equity comprises one general fund; this year it has a Capital contribution of the remainder of Mā te Reo Fund. Equity is measured as the difference between total assets and total liabilities.

■ GOODS AND SERVICES TAX

All items in the financial statements are presented exclusive of GST, except for payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of payables in the statement of financial position.

The net GST paid to, or received from, the IRD – including the GST relating to investing and financing activities – is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

■ INCOME TAX

Te Taura Whiri i te Reo Māori is a public authority and consequently exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

■ BUDGET FIGURES

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

■ COST ALLOCATION

Te Taura Whiri i te Reo Māori have only one output class, but different outputs and objectives as stated in the Statement of Performance Expectations.

Direct costs are those costs directly attributed to objectives or outputs. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific objective or output. Direct costs are charged directly to objectives or outputs. Indirect costs are charged to objectives based on cost drivers and related activity or usage information.

1.4 Critical Accounting Estimates and Assumptions

In preparing these financial statements, Te Taura Whiri i te Reo Māori has made estimates and assumptions concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Estimating Useful Lives and Residual Values of Property, Plant and Equipment

At each balance date, the useful lives and residual values of property, plant and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires the consideration of several factors, such as the physical condition of the asset, the expected period of use of the asset by Te Taura Whiri i te Reo Māori and the expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit and in the carrying amount of the asset in the statement of financial position. Te Taura Whiri i te Reo Māori minimises the risk of this estimation uncertainty by:

- › physically inspecting assets
- › running asset replacement programmes
- › reviewing second-hand market prices for similar assets
- › analysing prior asset sales

Te Taura Whiri i te Reo Māori has not made significant changes to past assumptions concerning useful lives and residual values.

1.5 Critical Judgements in Applying Accounting Policies

Management has exercised the following critical judgements in applying accounting policies:

■ LEASES CLASSIFICATION

Determining whether a lease agreement is a finance or operating lease requires judgement around whether the agreement substantially transfers all the risks and rewards of ownership to Te Taura Whiri i te Reo Māori.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the

statement of financial position as property, plant and equipment, whereas for an operating lease, no such asset is recognised.

Te Taura Whiri i te Reo Māori has exercised its judgement on the appropriate classification of equipment leases and has determined that lease arrangements are operating leases.

2. Other Revenue

2020–21 Actual		2021–22 Actual
\$		\$
50,244	Other revenue	2,486
50,244	Total other revenue	2,486

3. Personnel Costs

2020–21 Actual		2021–22 Actual
\$		\$
3,158,771	Salaries and wages	3,919,483
194,802	Other employment expenses	279,168
114,732	Defined contribution plan employer contributions	138,772
41,245	Increase/(decrease) in employee entitlements	139,855
3,509,550	Total personnel costs	4,477,278

Employer contributions to defined contributions plans include contributions to KiwiSaver and the State Sector Retirement Savings Scheme.

4. Operating Expenses

2020–21 Actual		2021–22 Actual
\$		\$
61,100	Fees to Audit New Zealand for audit of financial statements	64,800
54,772	Travel	39,292
116,405	Advertising	228,388
4,500	Consulting	-
2,002,273	Administration	2,470,013
1,925,414	Contractors	2,490,891
7,747	General expenses	4,852
20,911	Printing costs	18,871
423,896	Rent	425,660
4,617,018	Total operating expenses	5,742,767

5. Cash and Cash Equivalents

2020–21 Actual		2021–22 Actual
\$		\$
114,225	Cash at bank and on hand	69,823
6,903,924	Cash equivalents – call account	9,296,143
7,018,149	Total cash and cash equivalents	9,365,966

The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.

6. Property, Plant and Equipment

Movements for each class of property, plant and equipment are as follows:

	Leasehold Improvements \$	Furniture and Fittings \$	IT Equipment \$	Office Equipment \$	WIP-Fitout \$	Total \$
Cost of valuation						
Balance at 1 July 2020	736,045	242,908	471,377	13,872	-	1,464,202
Balance at 1 July 2021	1,128,770	285,071	478,514	24,422	-	1,916,776
Additions	3,980	21,244	194,657	20,868	94,618	335,367
Disposals	-	-	(2,707)	-	-	(2,707)
Balance at 30 June 2022	1,132,750	306,315	670,464	45,290	94,618	2,249,436
Accumulated depreciation						
Balance at 1 July 2020	522,268	225,487	368,445	12,447	-	1,128,645
Balance at 1 July 2021	630,695	239,208	405,080	14,974	-	1,289,955
Depreciation expense	119,996	17,845	82,022	4,379	-	224,242
Elimination on disposal	-	-	(1,715)	-	-	(1,715)
Balance at 30 June 2022	750,691	257,052	485,386	19,353	-	1,512,483
Carrying amounts						
At 1 July 2020	213,777	17,422	102,932	1,426	-	335,557
At 30 June and 1 July 2021	498,075	45,863	73,435	9,447	-	626,820
Balance at 30 June 2022	382,058	49,263	185,077	25,937	94,618	736,953

There are no restrictions on Te Taura Whiri i te Reo Māori property, plant and equipment, nor any property, plant and equipment as security for liabilities. A review of property, plant and equipment was undertaken in 2021–22 and no impairments were found.

7. Intangible Assets

	Acquired Software	WIP-websites	Total
	\$	\$	\$
Cost of valuation			
Balance at 1 July 2020	411,885	-	411,885
Balance at 1 July 2021	411,885	-	411,885
Additions	204,746	224,178	428,924
Disposals	-	-	-
Balance at 30 June 2022	616,631	224,178	840,809
Accumulated depreciation			
Balance at 1 July 2020	358,442	-	358,442
Balance at 1 July 2021	396,380	-	396,380
Depreciation expense	17,923	-	17,923
Disposals	-	-	-
Balance at 30 June 2022	414,303	-	414,303
Carrying amounts			
At 1 July 2020	53,443	-	53,443
At 30 June and 1 July 2021	15,505	-	15,505
Balance at 30 June 2022	202,327	224,178	426,505

There are no restrictions over title of Te Taura Whiri i te Reo Māori intangible assets, nor any intangible assets pledged as security for liabilities. A review of software was undertaken in 2021–22 and no impairments were found.

8. Payables

2020–21 Actual		2021–22 Actual
\$		\$
29,619	Creditors	254,675
499,808	Accrued expenses	169,192
529,427	Total payables	423,867

Trade creditors and other payables are non-interest bearing and are normally settled on 30-day terms. The carrying value of creditors and other payables approximates their fair value.

9. Employee Entitlements

2020-21 Actual		2021-22 Actual
\$		\$
	Current Portion	
97,643	Accrued salaries and wages	146,013
178,371	Annual leave	266,034
276,014	Total current portion	412,047
	Non-current portion	
2,982	Long services leave	6,804
2,982	Total non-current portion	6,804
278,996	Total employee entitlement	418,851

10. Commitments

2020-21 Actual		2021-22 Actual
\$		\$
18,445	Not later than one year	16,502
45,542	Later than one year and not later than five years	43,560
63,987	Total non-cancellable operating leases	60,061
418,872	Not later than one year	43,501
43,501	Later than one year and not later than five years	-
462,373	Total non-cancellable accommodation lease commitments	43,501

The future aggregate minimum payments to be paid under non-cancellable operating leases and accommodation lease commitments are as above.

A new accommodation lease was signed on 25 February 2016 for a term of six years. The lease start date was 1 August 2016 when the Commission relocated to level 11. An additional lease was signed on 8 August 2019 for part of level nine.

11. Related Party Transactions

2020–21 Actual		2021–22 Actual
\$		\$
	Board Members	
83,925	Remuneration	82,800
0.85	Full-time equivalent members	0.99
	Leadership Team	
990,183	Remuneration	1,001,837
4.82	Full-time equivalent personnel	5.42
1,074,108	Total key management personnel remuneration	1,084,637
5.67	Total full-time equivalent personnel	6.41

Te Taura Whiri i te Reo Māori is wholly owned by the Crown.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client–recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect Te Taura Whiri i te Reo Māori to have adopted in dealing with the party at arm’s length in the same circumstances.

Furthermore, transactions with other government agencies and Crown entities are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and are undertaken on the standard terms and conditions for such transactions.

No board members compensation or other benefits outside of their board fees in relation to consultation contracts.

12. Board Member Remuneration

2020–21 Actual		2021–22 Actual
\$		\$
28,800	Professor Rawinia Higgins (Toihau)	28,800
13,500	Charisma Rangipunga (Deputy Chair)	13,500
13,500	Wayne Panapa	13,500
13,500	Dr Jeremy MacLeod	13,500
13,500	Bayden Barber	13,500
1,125	Hinerangi Edwards	-
83,925	Total Board member remuneration	82,800
	Committee Members	
5,400	Darren Beatty	1,800
89,325	Total Board and Committee member remuneration	84,600

There have been payments made to committee members appointed by the board who were not board members during the financial year. No board members received compensation or other benefits in relation to cessation (2020–21: nil). Te Taura Whiri i te Reo Māori has taken out Directors’ and Officers’ Liability and Professional Indemnity insurance cover during the financial year in respect of the liability or costs of board members and employees.

13. Employee Remuneration

2020–21 Actual	Total Remuneration Paid or Payable	2021–22 Actual
\$	\$'000	\$
-	100–109	1
4	110–119	2
-	120–129	3
-	130–139	-
-	140–149	1
1	150–159	-
-	160–169	2
1	170–179	2
1	180–189	1
-	190–199	-
-	200–209	-
-	210–219	-
1	220–229	-
1	230–239	1
9	Total employees paid over \$100,000	13

During the year ended 30 June 2022, two employees (2020–21: one) received compensation and other benefits in relation to cessation, totalling \$35,330 at 30 June 2022 (2020–21: \$63,750).

14. Financial Instruments

2020–21 Actual		2021–22 Actual
\$		\$
Financial assets measured at amortised cost		
6,903,924	Cash and cash equivalents	9,296,143
6,903,924	Total financial assets measured at amortised cost	9,296,143
Financial liabilities measured at amortised cost		
529,427	Payables (excluding income in advance, taxes payable, and grants received subject to conditions)	423,867
529,427	Total financial liabilities measured at amortised cost	423,867

15. Explanation of Significant Variance Against Budget

Explanations for significant variations from the organisation's budgeted figures in the Statement of Performance Expectations are listed below.

Statement of Comprehensive Income

■ TOTAL REVENUE

Total revenue was \$0.244 million less than budget due to Māori Language Awards being cancelled and sponsorship not sought.

■ TOTAL EXPENDITURE

Total expenditure was under budget by \$3.192 million. Personnel costs were lower than budget due to a shortage of candidates in the market leading to a delay in filling vacancies and ICT funded projects being delayed due to establishing the team structure to oversee these projects.

Statement of Financial Position

■ CASH AND BANK

Cash and bank were more than the budget by \$4.582 million due to the lower expenditure spend.

16. Contingencies

There are no contingent liabilities at reporting date (2020–21: \$nil).

17. Events after the balance date

After balance date the organisation signed a lease agreement for the new premises on 24 August 2022 and shifted to the new premises on 27 February 2023.

The new lease is for \$580,640 per annum for six years with two rights of renewal. The remaining net book value of leasehold improvements (\$382,058 as at 30 June 2022) will be written down in the 2022–23 financial year.

There were no other significant events after the balance date.

18. COVID-19

All Te Taura Whiri i te Reo Māori staff were able to work from home during lockdown, so there were minimal disruptions to normal day-to-day operations. Te Taura Whiri i te Reo Māori is funded by the Crown, so there were no adverse impacts on the revenue during the year.



Rārangi Kupu

Glossary

Kupu Māori	English
Aotearoa	New Zealand
Aotearoatanga	nationhood
aroha	love, empathy, compassion
hui	meeting, gathering
E ōku rangatira, tēnā koutou katoa	My esteemed ones, I greet you all
kaiārahi	leader
kaimahi	worker
karakia	prayer
Kaumatua	elderly person, elderly male
kaupapa	initiative, programme, purpose
Kia kaha te reo Māori	May the Māori language be strong
Kia Mauri Ora Te Reo	May the life-force of the language be healthy and strong
Ko te amorangi ki mua; ko te hāpai ō ki muri.	The leader at the front and the workers behind the scenes
kōhanga reo	Māori immersion preschool
kōrero	talk, say, narrative
Kuia	elderly female
kura kaupapa	Māori immersion school following Māori principles
mahi	activities, work, perform work
Maihi Karauna	Crown's strategy for Māori language revitalisation
manaakitanga	kindness, generosity
marae	communal facility, often with a carved meeting house, that belongs to a particular hapū (subtribe) or iwi (tribe)
mātauranga	knowledge
Mātauranga Māori	Māori knowledge
Mokopuna	grandchildren
Nāku noa, nā	Yours sincerely,
Nei rā te mihi kau atu ki a koe	We pay tribute to you
Nō te reo te whiwhi, mō te reo te take	The language benefits, for it's all about the language
papakāinga	home base, original home
Pokapū	Pilot programme for artists to work with language experts to translate existing songs from English into te reo Māori

Kupu Māori	English
Raranga Tahī	Summit for 12- to 18-year-olds invigorating te reo Māori through young people
reo	language
taonga	treasure
te ao Māori	the Māori world
Te Kawa Mataaho	Public Service Commission
Te Māngai Pāho	A statutory Crown Entity that funds media that promotes the Māori language and culture through broadcasting, online media and music
Te Mātāwai	An independent entity set up under Te Ture mō Te Reo Māori (the Māori Language Act), which aims to promote the use of te reo in homes and the community
Te Papa Kōrero	Forum for public sector leaders with key roles in Māori language revitalisation across the public service
Te Puni Kōkiri	Ministry of Māori Development
te reo Māori	the Māori language
Te Taunaki	Public Service Census
Te Taura Whiri i te Reo Māori	Māori Language Commission
Te Toi Reo Māori	Māori Language Translators and Interpreters Course
Te Wā Tuku Reo Māori	Māori Language Moment
Tēnā koutou katoa	I greet you all
tikanga	customs, traditions
Toihau	Chairperson
Toihau Tuarua	Deputy Chairperson
Tumu Whakahaere	Chief Executive
waiata	song
Whakaata Māori	Māori Television Service
whakapapa	genealogy
whakataukī	proverb, wise saying
whānau	family
whare	house

TE TAURA WHIRI I TE REO MĀORI

MĀORI LANGUAGE COMMISSION

