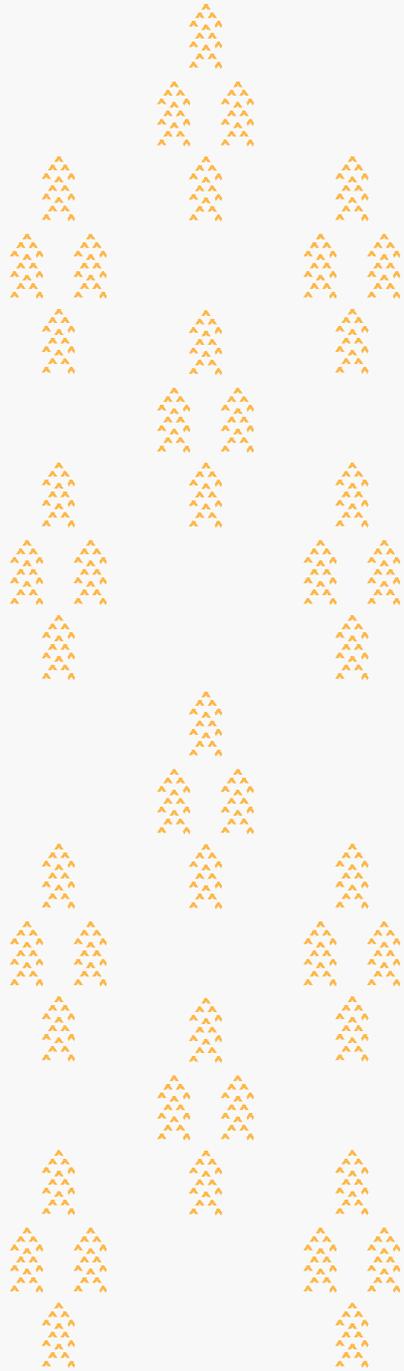




TE TAURA WHIRI  
I TE REO MĀORI  
MĀORI LANGUAGE COMMISSION



**AKE AKE AKE**  
**A FOREVER LANGUAGE**

2024/25  
Annual Report

# Our Purpose

To promote the use of te reo Māori as a living language and as an ordinary means of communication.

This report outlines our performance and progress across 2024/25, showing how we delivered on the year's planned work. It ensures we demonstrate accountability to Parliament, ministers, and the public; shows transparency on how resources were used; and tracks our performance against pre-agreed outcomes.

It meets the statutory requirements of the Crown Entities Act 2004 and includes:

- Progress towards the four-year goals in the Statement of Intent

- Results against annual targets in the 2024/25 Statement of Performance Expectations
- Auditor's report
- Financial statements
- Information on governance, capability, and outlook

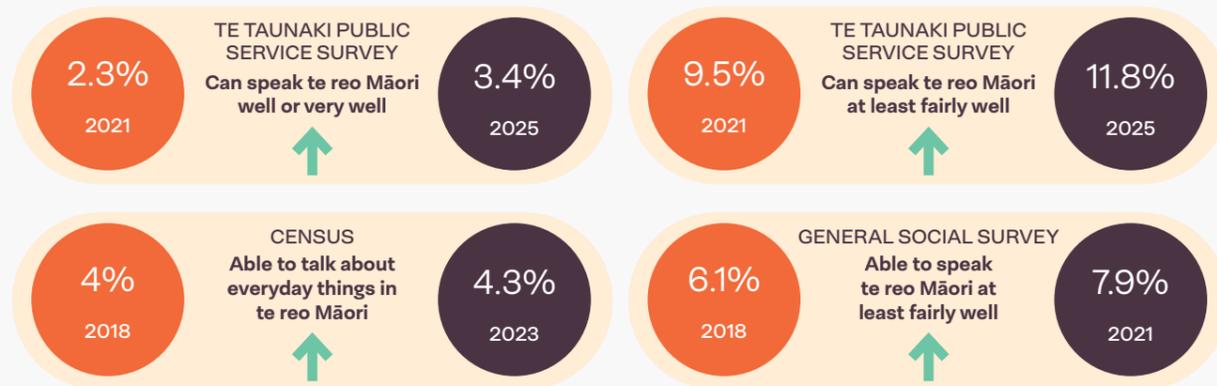
This report is presented to the House of Representatives pursuant to section 44 of the Public Finance Act 1989 and section 150 of the Crown Entities Act 2004.

## Te reo Māori speakers (Official statistics)

After English, the most widely spoken language in Aotearoa New Zealand is te reo Māori.

When the previous results across all official measures are compared with the most recent results, there have been increases across the board.

In the Census results, this small percentage increase equates to a shift from 185,955 speakers in 2018 to 213,849 speakers in 2023, an increase of 15%<sup>1</sup>.

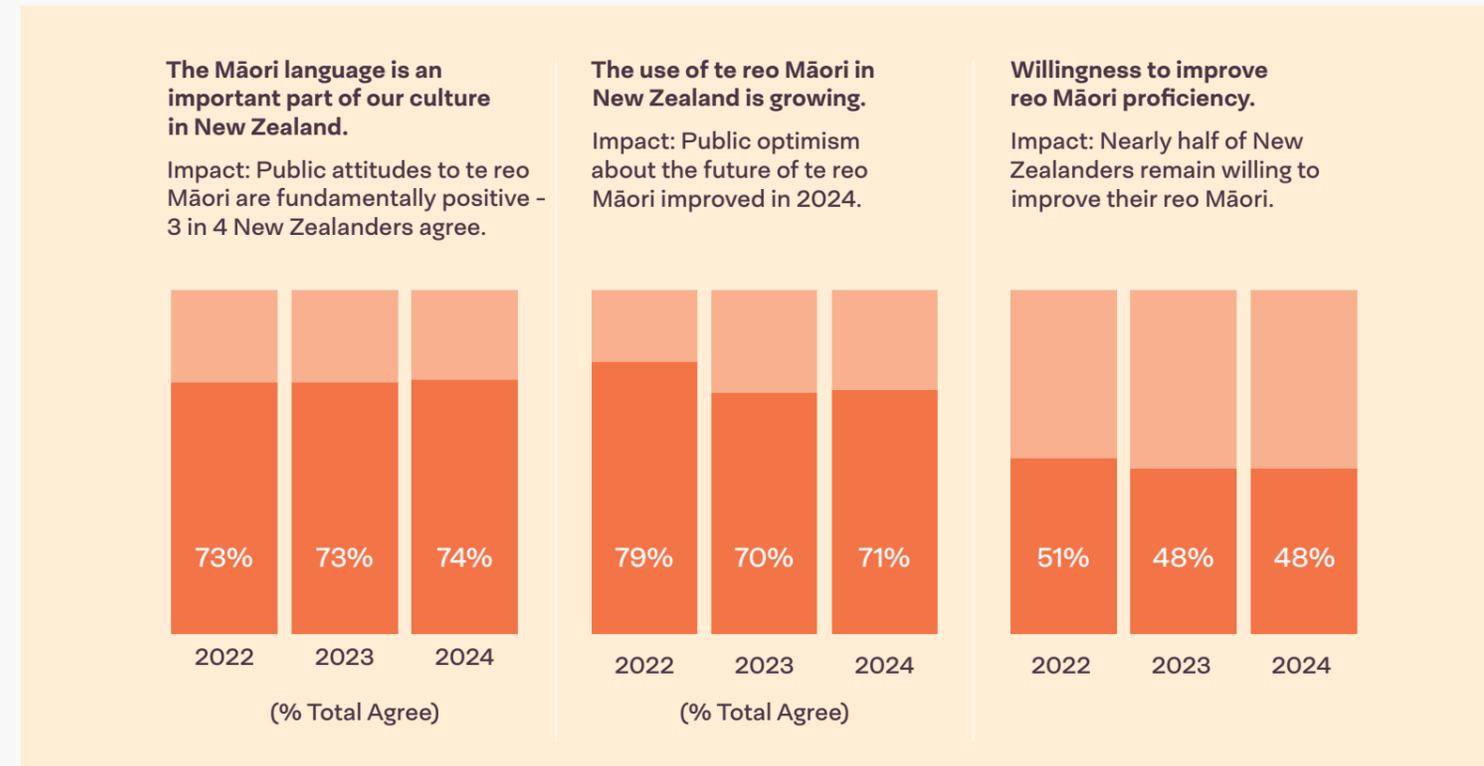


# Our Vision

A future where te reo Māori is a thriving, everyday language in Aotearoa New Zealand.

## Te reo Māori sentiment<sup>2</sup> (Market research)

When people see te reo Māori as a valued part of this country's culture, they are more likely to want to learn and use it. This cycle of valuing, learning and using te reo Māori helps to normalise the language in everyday life and strengthens its place in our society.



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Te Taura Whiri i te Reo Māori was recognised with Bronze at the Australasian Reporting Awards for our 2023/24 Annual Report.

Our goal is to produce clear reporting in line with international standards of excellence. We also acknowledge the collective efforts of our kaimahi, partners, and communities who champion the language every day.

1. Source: Stats NZ 1996–2023, New Zealand Census of Populations and Dwellings

2. Verian Group NZ. (2022–2024). *Te Wiki o te Reo Māori research reports* (Non-published research reports commissioned by Te Taura Whiri i te Reo Māori)

# Introduction from the Board Chair



**This year has sent a strong reminder that language is never just about words — it is about power, identity and place.**

While the data in this report confirms that te reo Māori continues to flourish in the hearts, homes and hopes of New Zealanders, it has also been the subject of resistance, debate and political posturing.

These tensions only reinforce what many already know: language revitalisation is not linear. It must be protected and propelled every day. Every word, every speaker, every action counts.

In this report, you will read how Te Taura Whiri i te Reo Māori has worked to steady the revitalisation waka through turbulent waters. We have navigated both proud achievements and unsettling undercurrents. Along the way we have remained conscious that when the tide is retreating, we must pause, take stock and hold fast to the course. And innovate where need be.

One of the first steps to revitalising a language, is normalising it in its own country. When a language is seen, heard, and embraced in public life, it connects with its Indigenous speakers and with all citizens. Language is a bridge, not a barrier. It fosters understanding, pride, and a shared sense of place.

This year saw bold collaboration with the business sector, who embraced the call to celebrate te reo Māori and its place in our national identity. These relationships have expanded the reach of our message: te reo Māori is for everyone, everywhere, every day.

Yet setbacks — like the backlash to bilingual signs or the rejection of restored place names — reveal how fragile progress can be. These incidents were more than debates about signage or spelling. They were attempts to assert power and legitimacy; to determine who decides what is 'normal' in Aotearoa. Te reo Māori is not a political stunt. It is an official language, an enduring cultural cornerstone and a birthright.

The lack of a clear Māori language policy has added to the inconsistent and unclear direction for the future. Yet, we carry on because the legacy is larger than any of us. Te reo Māori is a forever language. Forever requires courage, clarity and commitment.

Te Matatini o Te Kāhui Maunga reminded us of the power of language. New Zealand, and the world, saw this in full bloom. With over 21.5 million online views and a sold-out crowd of 15,000, the festival showed the world what te reo Māori can do — ignite pride, curiosity and unity.

Revitalisation cannot rest in Māori hands alone. The groundswell of engagement from across Aotearoa and beyond, proves that our language is thriving far beyond a single demographic or the walls of any one institution.

Language courses are oversubscribed by Māori and non-Māori. Kura reo are full. New speakers are emerging daily. The momentum is not lost, it is growing. Te reo Māori has survived because generations have tended it, in our homes, in our communities and in our everyday lives. It was never by chance.

Let us continue to plant, protect, and prepare the ground for those who come next.

**Professor Rawinia Higgins**  
PFHEA FRSNZ MNZM  
Board Chair

# 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 the judgements made in them.

We are responsible for 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 has the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the 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 2025.

**Professor Rawinia Higgins**  
PFHEA FRSNZ MNZM

Board Chair  
Board of Te Taura Whiri i te Reo Māori  
20 October 2025

**Dr Jeremy Tātere MacLeod**

Deputy Board Chair  
Board of Te Taura Whiri i te Reo Māori  
20 October 2025

# Year in review from the Chief Executive



**E rau rangatira mā, tēnā koutou katoa.**  
**It would be great if everything went to plan at work and in life, but that is rarely the case.**

This year we navigated disruption and delays and worked to uphold te reo Māori amid legislative change and political debate.

A review of the Crown’s Māori language entities, from January to May 2025, drew on resources we would usually dedicate to delivering outcomes. The absence of a current Maihi Karauna and shifts in government priorities for te reo Māori funding created uncertainty and affected the way we support others.

Attendance at Te Papa Kōrero, our public service chief executives’ forum, declined this year, after a vibrant period when those hui were strongly supported. Meanwhile, continuing public sector budget cuts reduced the support available for events that promote and share te reo Māori.

These could be seen as setbacks or challenges. We chose to see them as opportunities to learn and adapt. That approach enabled us to keep finding ways to advance.

The growing appetite for te reo Māori uplifted and propelled us, as more New Zealanders chose to engage with the language. Over the past year we developed partnerships, both nationally and internationally, with organisations such as the New Zealand Olympics Committee, Rangiata Sky, Google, The Warehouse, Z Energy, Fonterra, and Downer.

Our annual Te Wiki survey<sup>3</sup> shows widespread support for te reo Māori among New Zealanders. In specific terms, 74% value the language, half hope for better proficiency, and almost 60% feel active Government promotion is needed. This last figure is important because in Te Taunaki, the Public Sector Census, 79% of our public sector colleagues say they value te reo Māori. It tells us that our work in the public sector is making a difference.

Our budget, \$10.9 million, has not changed since 2019, even with the increased demand for our advice and support. Without new resources, the gap between what people seek from us and what we can deliver will continue to widen.

This annual report illustrates our approach of care, inclusion, and evidence that underpins our success.

For example, “manaakitanga” means to carefully look after people as your guests, to provide for them with what they need for life and comfort. Practised well, manaakitanga encourages visitors to return to our whare—our organisation’s home—and to share their experience positively with others. Our impact research<sup>4</sup> indicates that 97% of our partners have felt welcome to visit our whare many times. That makes me proud.

We are expanding our social media community to support more national events. We continue to license translators and interpreters, assess te reo proficiency, provide language planning support, create new Māori words, and develop strategic relationships. All of this is informed by research and testing. Congratulations to my work colleagues on another year of exceptional dedication and results—you “smashed it!”

Nā reira e aku rangatira, kia tau ngā manaakitanga me te āio o Ranginui e tū iho nei, o Papatūānuku e hora ake nei, ā, kia kia kaha anō hoki te reo Māori!

**Nāku noa, nā  
 Ngahiwi Apanui-Barr  
 Chief Executive**

3. Verian. Te Wiki o te Reo Māori 2024 Research Report. Prepared for Te Taura Whiri i te Reo Māori, December 2024 (non-published research report commissioned by Te Taura Whiri)

4. Verian & Te Taura Whiri i te Reo Māori. Unique Impact of Te Taura Whiri. June 2025 (non-published).

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# Te Taura Whiri i te Reo Māori— Māori Language Commission

**Our Vision:** a future where te reo Māori is a thriving, everyday language in Aotearoa New Zealand.

**Our Purpose:** to promote the use of te reo Māori as a living language and as an ordinary means of communication.

To do this, we act with a wide remit to give effect to the status of te reo Māori as an official language by working alongside our diverse partner groups to increase the visibility and use of te reo Māori across the country.

## Our statutory role and functions

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

- (a) take such steps as are reasonably necessary to give effect to the status of Māori as an official language of New Zealand
- (b) promote the Māori language –
  - i. as a living language; and
  - ii. as an ordinary means of communication
- (c) take the lead in co-ordinating the implementation of the Maihi Karauna strategy
- (d) consider and report to the Minister on matters relating to the Māori language
- (e) make provision for, and to grant, certificates in accordance with Schedule 6 (Certificates of competency in Māori language)
- (f) prepare, maintain, and publish a register of persons who hold certificates granted under this Act, including any endorsement of a certificate.

## What we do

We carry out our statutory functions by:

- working with government agencies to meet Crown commitments under the Act
- promoting te reo Māori to wider New Zealand
- investing in research
- building successful and diverse partnerships
- acting with a wide remit to give effect to the status of te reo Māori as an official language.

## What we invested in

For the 2024/25 financial year we:

- supported organisations to activate their language planning and te reo Māori initiatives
- certified translators and interpreters through Toi Reo Māori, a programme for highly proficient speakers of te reo Māori to support career development and aspirations
- delivered Level Finder Examinations for candidates to assess their te reo Māori proficiency
- delivered Kura Reo language-immersion programmes to build the language capability of public sector te reo Māori speakers
- provided resources for events and activities to encourage the nation and our global supporters to celebrate Te Wiki o te Reo Māori (the Māori Language Week)
- published research to build on current data sets and support the growth of te reo Māori
- provided funding for national events that promote, use and celebrate te reo Māori
- delivered campaigns and promotions that strengthen our partnerships and reach across media channels
- developed te reo Māori resources that share terminology and expand the reo Māori lexicon.

# Highlights from 2024/25



95%

of respondents felt encouraged to use te reo Māori after attending the Uhi Tai symposium



93 people

people participated in the Toi Reo Māori translation and interpretation certification programme



The first officially endorsed

Olympic glossary

created in te reo Māori was launched for the 2024 Paris Olympics

We launched **Waha Kōrero** our first ever national oratory contest for adults who are fluent in te reo Māori



To celebrate its 20th anniversary, we worked with six other agencies to deliver the public sector performing arts concert

**Te Konohete 2024**



It took **15 minutes**

for the first Warehouse store to sell out of licensed Kia Kaha te Reo Māori apparel



# The Crown's Māori language strategy

Our strategy is informed by the Māori Language Act 2016 (Te Ture mō Te Reo Māori 2016) through:

**Te Whare o te Reo Mauriora** – a partnership for the revitalisation of te reo Māori between the Crown, iwi and Māori. Te Taura Whiri i te Reo Māori is one of the Crown representatives.

**The Maihi Karauna** – a whole-of-government Māori Language Strategy. It sets out the long-term vision and actions for growing te reo Māori. It takes a macro perspective by focusing on creating the societal

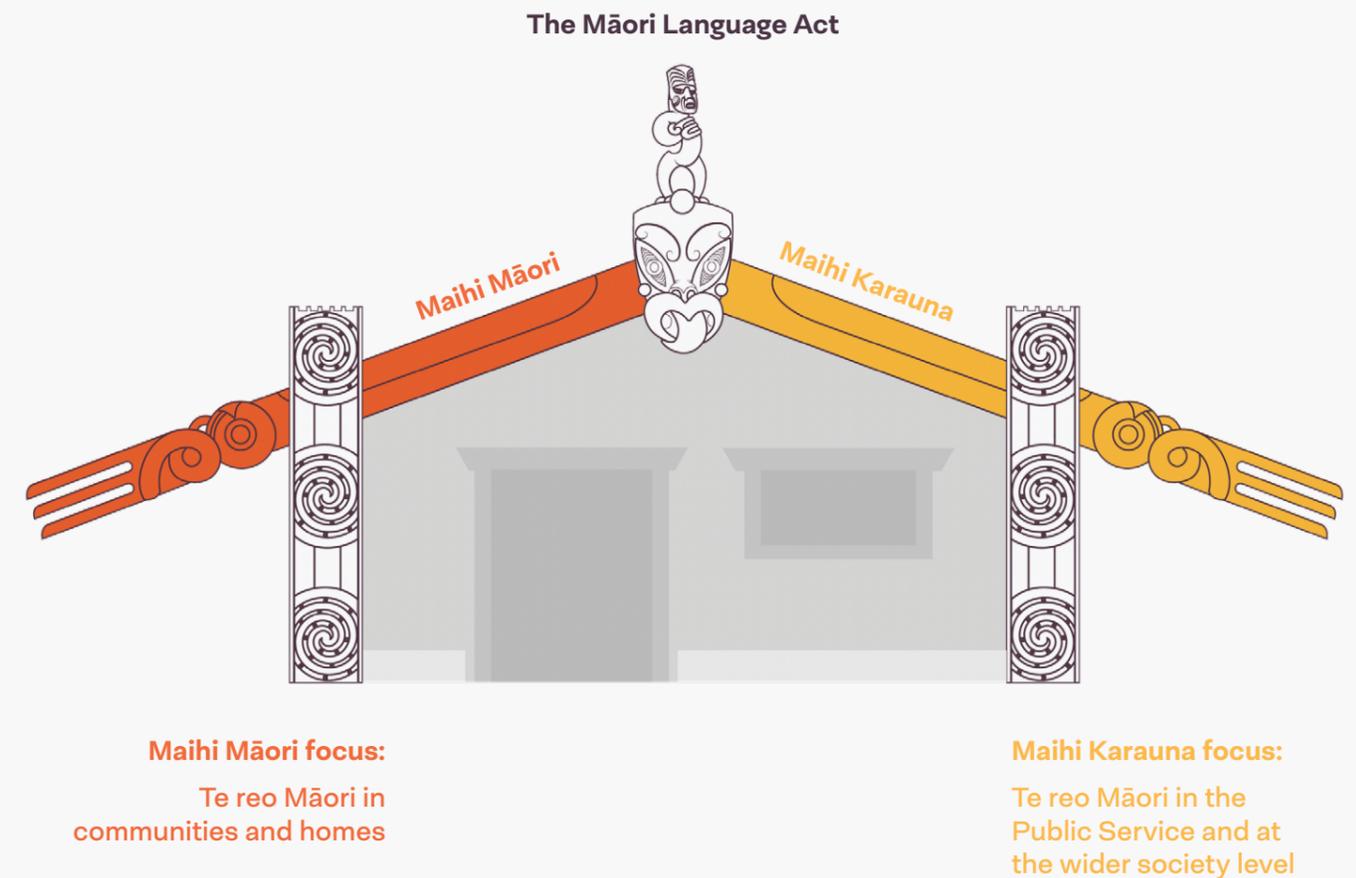
conditions for te reo Māori to thrive and ensuring that government systems support it. Te Taura Whiri i te Reo Māori supports this strategy by coordinating and monitoring the implementation of it, and by providing support for language planning.<sup>5</sup>

We have completed and published the most recent Maihi Karauna Annual Report 2023/24 and the Maihi Karauna Summative Evaluation (October 2024).



# Te Whare o te Reo Mauriora

A partnership for the revitalisation of te reo Māori

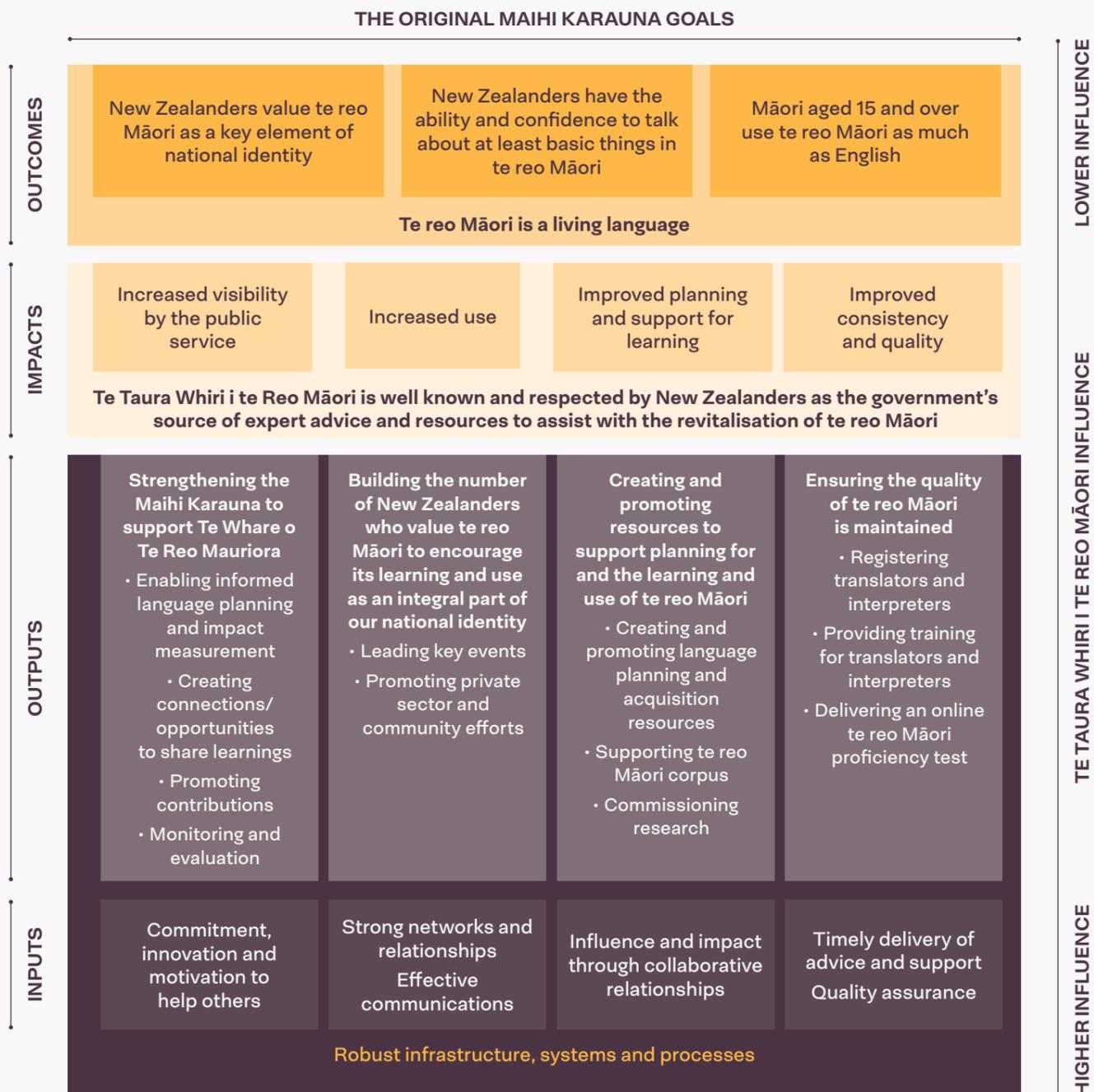


5. Te Puni Kōkiri. (2019, p37, point 117). Maihi Karauna: The Crown's strategy for Māori language revitalisation 2019–2023. New Zealand Government. <http://tpk.nz/maihikarauna>

# Our outcomes

Our outcomes framework aligns with the Maihi Karauna. We use an intervention logic model to clearly map out how our programmes move from inputs and activities to impacts and outcomes.

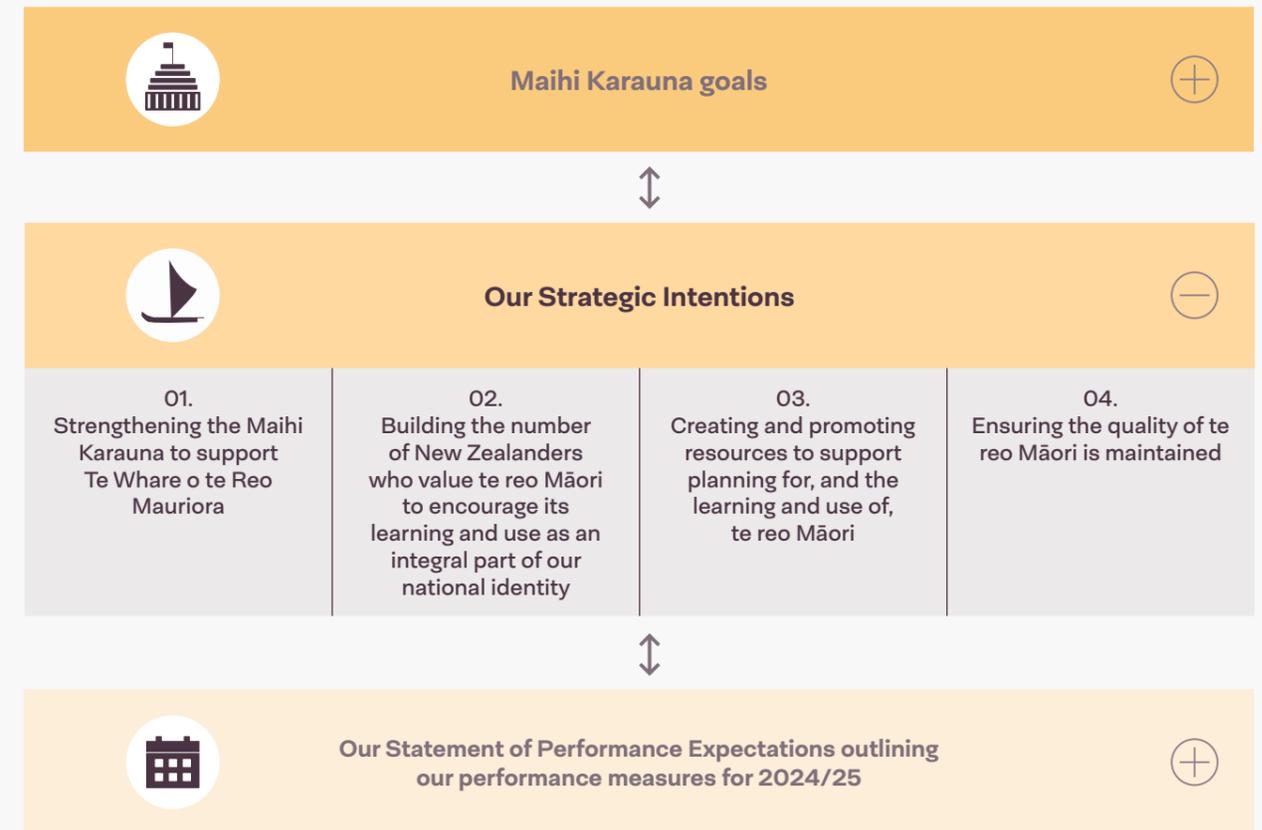
## Intervention Logic 2025–29



# Reporting our performance

Our performance for 2024/25 is reported through outcomes achieved against:

- Our four-year strategic intentions set out in the Statement of Intent
- Our annual performance measures set out in the Statement of Performance Expectations
- Organisational health and capability.



# Strategic Intention 01

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

The goal of this intention is to fortify the Crown’s contribution to te reo Māori revitalisation, ensuring it is robust, given the public service’s capacity for building language capability. This is important for increasing the visibility and use of te reo Māori by the public service, which makes up a significant portion of New Zealand’s workforce.

### Progress against the strategic targets

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/departmental agencies that develop a language plan	<ul style="list-style-type: none"> <li>• 25% in 2020/21</li> <li>• Growing to 100% in 2021/2022</li> </ul>	
	Increased percentage of (approx. 200) state sector agencies that develop a language plan	<ul style="list-style-type: none"> <li>• &gt;1% in 2020/21</li> <li>• Growing to 20% in 2023/24</li> </ul>	
	Increased number of language planning impact measurement and evaluation tools	<ul style="list-style-type: none"> <li>• Baseline to be established 2020/21</li> <li>• Growing by 50% in 2023/24</li> </ul>	
Language revitalisation leadership (as demonstrated through Te Papa Kōrero)	Number of lead agencies with language plans	<ul style="list-style-type: none"> <li>• 100% in 2020/21</li> </ul>	
	Increased percentage of joint agency language revitalisation projects	<ul style="list-style-type: none"> <li>• Baseline to be established 2020/21</li> <li>• Growing by 25% in 2023/24</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Baseline to be established in 2020/21</li> <li>• Growing to 75% in 2023–24</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Baseline to be established in 2020/21</li> <li>• Growing to 75% in 2023–24</li> </ul>	

#### TABLE NOTES

A. Highlighted yellow goals were reported as complete in the 2022/23 Annual Report.  
 B. Other goals were reported as complete in the 2021/22 Annual Report.

### What we delivered this year that contributes to these intentions

The Public Service remains one of our priority groups for building the capability of te reo Māori and for working in partnership with other agencies. The last year has seen challenges, including a shift in government priorities. Our eight language planning workshops supported those championing and using te reo Māori in their workplace to share experiences and understand the challenges together.

We piloted a monthly lunchtime event for public service employees to learn and use te reo Māori through games and relaxed socialising called He Kai, He Kōrero. We have had an estimated 130 attendees from 19 organisations, and it has become a regular, fun gathering for visitors and staff.

To increase public-sector capability<sup>6</sup> in te reo Māori, we once again delivered two immersive language programmes under the Kura Reo Rāngai Tūmatanui initiative. Participants range from intermediate speakers to fluent users, and the environment encourages everyday use of te reo across work-related contexts. While not based at a marae, it still draws on Māori values such as ako (reciprocal learning), whanaungatanga (connection), and manaakitanga (support and encouragement).

Te Taura Whiri shares the cost and annual planning of Te Kōhohete, a public-sector performing arts concert, which celebrated its 20th anniversary in November 2024. There were 1,250 attendees, including 550

performers from 25 public sector agencies. To align with government expectations around fiscal restraint, cost-saving measures were identified by the multi-agency working group to reduce costs by 30% compared to the previous year.

We continued to offer language planning support through workshops, attended by 64 public sector agencies, and the 2024 Uhi Tai language normalisation symposium. In its second year, Uhi Tai targeted the public sector but was open to all groups interested in language planning and revitalisation, showcasing relatable journeys towards normalisation.

### Achievements and insights

Language-planning workshops, ‘He Kai, He Kōrero’ events, immersive programmes, and the public-sector concert ‘Te Kōhohete’ have strengthened public-sector capability and promoted the use and visibility of te reo Māori within government agencies.

‘He Kai, He Kōrero’ initially ran as an evening activity. By shifting it to a lunchtime slot, we attracted more people without competing with after-work commitments.

The Uhi Tai language-normalisation symposium has been well received as a pilot and as a user-pays event in its second year. It will now be held biennially to allow time to refine its design and delivery, while also easing costs for both Te Taura Whiri i te Reo Māori (as organisers) and public sector agencies operating with reduced training budgets.

6. Māori Crown – Te Kawa Mataaho Public Service Commission. Public Service Census – Capability and Mobility (2025). Between 2021 and 2025, 64% of public servants reported being supported to improve their te reo Māori through on-the-job learning or in-house courses, up from 59% in 2021

# 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

This intention aims to increase the number of New Zealanders who value te reo Māori as a fundamental aspect of their national identity, thereby encouraging its widespread learning and use. It is important for building the status of the language by engaging millions of New Zealanders.

The latest survey results<sup>7</sup> showed an increase in the number of New Zealanders who value te reo Māori as an important part of our culture, remaining high at 74%.

### Progress against the strategic targets

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 and promoting/using te reo Māori	<ul style="list-style-type: none"> <li>&lt;50 in 2020/21</li> <li>Growing to 200 in 2023/24</li> </ul>	
More champions of te reo Māori	Increased number of relationships with stakeholders	<ul style="list-style-type: none"> <li>Baseline to be established in 2020/21</li> <li>Growing by 50% in 2023/24</li> </ul>	
Improved visibility of te reo Māori	Number of events – online and in person – supported by Te Taura Whiri i te Reo Māori	<ul style="list-style-type: none"> <li>Baseline to be established in 2020/21</li> <li>Growing to 50% in 2023/24</li> </ul>	
Right-shifts (from Zero to Passive and Passive to Active)	Percentage of organisations supported that report right-shifts	<ul style="list-style-type: none"> <li>Baseline to be established in 2020/21</li> <li>Growing to 75% in 2023/24</li> </ul>	

**TABLE NOTES**  
All goals reported as complete in the 2021/22 Annual Report.

### What we delivered this year that contributes to these intentions

We enhanced public engagement through our social media platforms, growing our followers to nearly 250,000 this financial year, ensuring we are actively engaged with our audiences online. The annual campaign for Te Wiki o te Reo Māori (the Māori Language Week) celebrated the language’s resilience for all New Zealanders with new messaging ‘Ake Ake Ake – A Forever Language’.

Waha Kōrero, a speech competition for fluent adult speakers, was successfully piloted during Te Wiki o te Reo Māori. It showcased oratory talent, attracted national attention with a live final in Wellington, and was broadcast online via livestream provided by Āti Awa Toa FM iwi radio. We also celebrated excellence, refreshing the Ngā Tohu Reo Māori (Māori Language Awards) to align with international revitalisation pillars, for November 2025. A new webinar series ‘Te Rangatahi Parahuarahi’<sup>8</sup> was developed for young people (rangatahi) and featured six speakers who spoke about their experiences in reclaiming, speaking, and sharing te reo Māori.

Partnerships proved highly effective. The year started with a collaborative project between the New Zealand Olympics Committee, Rangiata Sky, and Te Taura Whiri to produce a comprehensive resource for terms and phrases relating to Olympic sports. A successful licensing agreement with The Warehouse made ‘Kia kaha te reo Māori’ merchandise and apparel widely accessible, with over 10,000 items selling out rapidly in September 2024 as part of Te Wiki o te Reo Māori.

We continued vital work with Whaikaha, Deaf Aotearoa, and the New Zealand Sign Language Board to support Turi Māori, hosting a hui to facilitate authentic sign language concepts, Māori terminology, and word creation. Our commitment to fostering language use was reinforced by staff participating in Ngā Manu Kōrero secondary-school speech competition and the NZ Race Unity Speech Awards as judges, where we sponsor Māori language awards.

### Achievements and insights

We met all Statement of Intent targets set for 2023/24, and this year’s work built on that foundation by strengthening public engagement, forging new partnerships, and showcasing te reo Māori through national campaigns and events. Our online community grew to nearly 250,000 followers, helping sustain high levels of engagement. Te Wiki o te Reo Māori was delivered with the message ‘Ake Ake Ake – A Forever Language’, achieving strong public recognition with 88 percent awareness (Verian, 2024).

We celebrated and showcased language champions through Waha Kōrero, and have started the work towards a refreshed Ngā Tohu Reo Māori (Māori Language Awards), which received 74 nominations across five language revitalisation categories. To ensure cost-effectiveness for both us and our partners, we are also considering a shift to a biennial schedule to maintain a balance between quality and affordability.

Our partnerships continued to generate significant outcomes. A collaboration with the New Zealand Olympic Committee and Rangiata Sky produced reo Māori resources for Olympic sports, while a licensing agreement with The Warehouse made ‘Kia Kaha te Reo Māori’ merchandise widely available. In response to the demand, a wider variety of summer items were launched in January 2025, selling almost 75,000<sup>9</sup> units to the end of the financial year.

Rapid growth in public demand for reo Māori resources, both in merchandise and free digital content, also required us to form strategic partnerships (as with Rangiata Sky and The Warehouse) to meet that demand.

7. Verian Group NZ. (2024). Te Wiki o te Reo Māori research report. Source: <https://en.tetaurawhiri.govt.nz/te-wiki-o-te-reo-maori-2024-research-report>

8. Te Taura Whiri i te Reo Māori. (2025, 20 February). Introducing Te Rangatahi Parahuarahi webinar series. Facebook.

9. A total of 73,520 licensed items have been sold in The Warehouse stores to 30 June 2025. Source: Sales figures provided by The Warehouse Group (2025), non-published.

# Strategic Intention 03

## Generating new resources, maintaining existing resources and providing better access to support the learning, use and quality of te reo Māori

The goal here is to create and promote diverse resources that support the planning, learning, and use of te reo Māori, which is vital due to the high demand for language acquisition and the need to overcome barriers such as lack of confidence. This also ensures the development and availability of quality new words, terms, and standards.

### Progress against the strategic targets

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	<ul style="list-style-type: none"> <li>• 200 in 2020/21</li> <li>• Growing to 1,000 in 2023/24</li> </ul>	
	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	<ul style="list-style-type: none"> <li>• Baseline to be established in 2020/21</li> <li>• Growing to 75% in 2023/24</li> </ul>	
	Number of research and evaluation projects commissioned	<ul style="list-style-type: none"> <li>• Two in 2020/21</li> <li>• Growing by 100% in 2023/24</li> </ul>	
	Percentage of resources viewed and downloaded	<ul style="list-style-type: none"> <li>• Baseline to be established in 2020/21</li> <li>• Growing by 20% in 2023/24</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Baseline to be established in 2020/21</li> <li>• Growing by 50% in 2023/24</li> </ul>	

#### TABLE NOTES

- A. Highlighted yellow goals were reported as complete in the 2022/23 Annual Report.
- B. Other goals were reported as complete in the 2021/22 Annual Report.

### What we delivered this year that contributes to these intentions

We developed five new resources to enhance language learning and use. These include providing the historical context of the Māori language movement in a video, 'Te Hitori o te Reo' (The History of the Language), and the workplace resource 'Te Reo mō te Hui' booklet encouraging language use in meetings.

We also created a handheld card for tourism operators that clips on to their lanyards and provides text for them to use when introducing themselves, along with common Māori terms. This aligns with our partnership goals with Māori Tourism, to support the normalisation of te reo Māori across their network of independent operators. This increases the reach of everyday reo Māori around the country and to visitors.

We partnered with Whaikaha and Deaf Aotearoa to produce a poster 'How to order coffee' in New Zealand Sign Language (NZSL) and te reo Māori, and posters with vocabulary for expressing feelings 'Kei te pēhea koe?' (How are you?).

We supported the launch of Room to Rūma in September 2024, which introduced the first reo Māori word library for Autodesk Revit, forging new pathways for the incorporation of Māori language in architecture, engineering and construction. This diverse range of resources reflects our commitment to making te reo Māori accessible and integrated into everyday life.

### Achievements and insights

We continued to expand the range of quality resources available to support the learning and use of te reo Māori. New materials such as a historical video about the Māori language movement, Te Hitori o te Reo; the workplace booklet for using phrases and words in meetings, Te Reo mō te Hui; and handheld cards for tourism operators helped normalise reo Māori use in workplaces and visitor settings. Collaborative resources, including bilingual posters developed with Whaikaha and Deaf Aotearoa, extended accessibility; while the launch of Room to Rūma opened new pathways for te reo Māori in design and construction.

The main challenge has been meeting the growing demand for resources that are both practical and accessible across sectors. Ensuring new resources are widely distributed and embedded into everyday practice remains an ongoing focus. We may consider partnerships like the one with Rangiata Sky to create resources with wide reach and to reduce the fiscal cost of production.

We also provide digital resources through our social media platforms and [www.reomaori.co.nz](http://www.reomaori.co.nz) website, which are practical for users and affordable for us to design.

# Strategic Intention 04

## Ensuring the quality of te reo Māori is maintained

This intention seeks to uphold and improve the consistency and quality of te reo Māori, which is essential for preserving Māori values within the language while supporting its contemporary application. It also encompasses supporting language acquisition and use through quality mechanisms like professional translators and interpreters.

### Progress against the strategic targets

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	<ul style="list-style-type: none"> <li>• 58 in 2020/21</li> <li>• Growing by 20% per annum to 2023/24</li> </ul>	
	Number of participants in Te Toi Reo Māori training	<ul style="list-style-type: none"> <li>• 66 in 2020/21</li> <li>• Growing by 30% in 2023/24</li> </ul>	
Improved recognition of proficiency/ advancement in the acquisition and use of te reo Māori	Increased number of people sitting the Level Finder and Public Sector Māori examinations	<ul style="list-style-type: none"> <li>• 132 in 2020/21</li> <li>• Growing by 30% in 2023/24</li> </ul>	
	Increased visibility of Level Finder and Public Sector Māori examinations	<ul style="list-style-type: none"> <li>• Three events in 2020/21</li> <li>• Growing by 30% in 2023/24</li> </ul>	
Right-shifts (from Zero to Passive and Passive to Active)	Percentage of Te Toi Reo Māori participants that report a measurable right-shift	<ul style="list-style-type: none"> <li>• Baseline 83% in 2021/22</li> <li>• Growing to 75% in 2023/24</li> </ul>	

#### TABLE NOTES

- A. Yellow highlighted goals were reported as complete in the 2022/23 Annual Report.
- B. Orange highlighted goals were reported as complete in the 2023/24 Annual Report.
- C. Other goals were reported as complete in the 2021/22 Annual Report.

### What we delivered this year that contributes to these intentions

Translation Services completed 134 requests, from extensive reports to unique tasks like naming the US Embassy Te Kāhui Kāhu Mātātoa and checking the list of top reo Māori baby names for the Department of Internal Affairs. We continued to attend board hui as observers to provide advice to the New Zealand Geographic Board. We provided comprehensive quality assurance for an Autodesk Revit add-in of architectural terms, which were released during Te Wiki o te Reo Māori 2024.

To further enhance quality and consistency, one of our translators attended Lexicom 2024, gaining specialised training in corpus linguistics and critical insight into lexicon-building for under-resourced languages. In lexical development, we also developed over 1,000 new Māori words and terms, including a glossary for the 2024 Paris Olympic Games and expanded domains for te reo Māori, such as architecture.

Work advanced on the Translator and Interpreter Certification Programme redevelopment, with an expert advisory group established to ensure alignment with relevant standards and Māori aspirations. Four successful Toi Reo Māori webinars provided vital training and insights to 93 participants. We responded to 23 requests for reo Māori advice, ensuring accuracy and alignment with our public communications.

Technology support for quality was enhanced with the implementation of the XTM translation software system, streamlining processes and enhancing efficiencies. The Guidelines for Māori Language Orthography are undergoing their first major refresh since 2012, with the first draft completed to ensure contemporary relevance.

Finally, the Level Finder Examination (LFE) was successfully delivered to 269 participants, transitioning to the AssessmentQ platform for streamlined delivery and to support proficiency recognition. These collective efforts underpin the consistent and high-quality use of te reo Māori across Aotearoa.

### Achievements and insights

The demand for our translation services was broad, completing 134 requests and providing assurance for significant projects, including translation of the annual Peace and Goodwill Message from the Urdd Gobaith Cymru (the Welsh League of Youth), who made a plea for change to tackle youth poverty worldwide and were granted Patronage by UNESCO. This continues our longstanding relationship with the Urdd.

We began the project to refresh the Orthography Guidelines for the first time since 2012, and advanced work to develop the Translator and Interpreter Certification Programme, Toi Reo Māori. We also created resources for the public sector language immersion programme to be delivered entirely in te reo Māori.

Professional development was prioritised through staff participation in Lexicom 2024, which focused on corpus linguistics and lexicon-building, including the role of AI. This directly supports our ongoing efforts to develop corpus-informed dictionaries and practical resources.

Technology played a key role, with the adoption of the XTM translation system and the transition of the LFE to the AssessmentQ platform to streamline delivery of the proficiency testing and launch new question modules. This demonstrates our commitment to maintaining the quality of te reo Māori while adapting to demand and incorporating modern tools.

The challenge ahead lies in balancing growing demand for translation and certification services with the need to uphold the highest standards of accuracy and cultural integrity.

# Reporting against the Statement of Performance Expectations 2024/25

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Outcome	SPE	Measure	Target 2024/25	Actual 2024/25	Achieved	2021-22	2022-23	2023-24
Linked to Strategic Intention 01	1.1†	Number of public sector agencies that are supported to develop a te reo Māori language plan	40	64		20	63	66
	1.2	Percentage of agencies reporting that Te Taura Whiri i te Reo Māori provided helpful tools and advice to support their language plan	80%	91%		93%	100%	98%
Linked to Strategic Intention 02	2.1†	Number of email subscribers to Te Taura Whiri	120,000	111,780		140,664	91,936	102,229
	2.2†	Number of social media followers to the Te Taura Whiri website and the Te Taura Whiri i te Reo Māori Facebook page	180,000	244,540		143,500	174,000	221,754
	2.3	Strategically important kaupapa which promote te reo Māori are supported	40	45		48	40	46
	2.4	Increase in the percentage of respondents that agree the Māori language is an important part of our culture in Aotearoa	74%	74%		83%	73%	73%

**TABLE NOTES**  
 † From Estimates of Appropriation: Vote Māori Development - Māori Affairs Sector - Estimates of Appropriations 2024-25. For SPE 2.1 the goal was approx. +10,000 subscribers from previous year. Final year of measure.

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Outcome	SPE	Measure	Target 2024/25	Actual 2024/25	Achieved	2021-22	2022-23	2023-24
Linked to Strategic Intention 03	3.1	Number of lexical domains/specialist fields such as IT, science, public sector terms etc., supported to meet the demand for new words	4	4		2	2	4
	3.2†	Number of te reo Māori research and evaluation projects commissioned	4	6		4	6	4
Linked to Strategic Intention 04	4.1†	Number of participants in Toi Reo Māori training (translators/ interpreters)	85	93		93	137	127
	4.2†	Number of people sitting the te reo Māori Level Finder Examination (LFE)	200	269		155	244	517
Organisational Health and Capability	5.1	Staff engagement is at or above the state sector average	>60%	64%		83%	73%	63%
	5.2	Financial statements presented by Te Taura Whiri for audit comply with generally accepted accounting practice in NZ and in accordance with the Public Benefit Entity Standards Reduced Disclosure Regime	Good rating = Met	Very Good rating = Exceeded		Met	Met	Met
	5.3	Performance information presented by Te Taura Whiri for audit complies with generally accepted accounting practice in NZ	Good rating = Met	Very Good rating = Exceeded		Met	Met	Met

# Performance commentary (1 July 2024 to 30 June 2025)

Across our 12-month expectations we met or exceeded 13 of 13 reported targets.

## SPE 1.1 — 1.2 Activities

Engagement in language planning remained steady, with 64 public sector agencies attending our workshops—exceeding the target and confirming sustained demand for support. Satisfaction also stayed high, with 91 percent of respondents rating our tools and advice as helpful, showing our services continue to meet organisational needs.

## SPE 2.1 — 2.4 Activities

Our digital presence grew again this year, with almost 10,000 more email subscribers gained through targeted campaigns, social media promotion, and outreach at national events such as Te Matatini. Social media remains our strongest channel, reflecting the audience preference for real-time, interactive platforms. The percentage of New Zealanders who value te reo Māori remains high and consistent with last year. We supported 45 events, including 23 sponsorships, through the Maihi Karauna Events Fund, and 22 through speaking engagements, attendance at language and research events, merchandise, volunteering and hosting visiting language specialists.

## SPE 3.1 — 3.2 Activities

Our contribution to the Māori lexicon included over 1,000 Olympics terms, standardised vocabulary for architectural design software, as well as the translation of the goodwill message for helping te reo Māori grow to meet modern needs and reach new audiences. Our research programme exceeded its annual target. Key outputs included the Maihi Karauna Annual Report and Summative Evaluation; a review of the orthographic conventions project; development of a monitoring, evaluation, research and learning framework for our public sector language immersion programme; and progress on a language health vitality model for te reo Māori revitalisation.

## SPE 4.1 — 4.2 Activities

Participation in Toi Reo Māori training was above target, showing continued demand for certification and the need to expand the pool of skilled translators and interpreters. This reflects steady progress in building workforce capability for specialist reo Māori roles. Level Finder Examination results also exceeded target, with strong demand well above baseline. Our lexical development work added more than 1,000 new Māori words and terms, including glossaries for the 2024 Paris Olympic Games and new domains such as architecture, helping te reo Māori adapt to contemporary contexts.

## SPE 5.1 — 5.3 Activities

Staff engagement lifted to 64%—higher than the public sector average of 60%. Following the delivery of training to better understand project management, and the embedding of our new values system, we expect to see this result lift.

## Results at a glance

Agencies are embedding language planning into business practice with our support, while public sentiment for te reo Māori remains high across digital and community spaces.

Lexical development, research outputs, and specialist training continue to build capability and ensure te reo Māori remains relevant and authoritative.

The challenge now is to turn the strong support for te reo Māori into more active use in daily life.

# Strategic Achievements by Case Study

## Case Study 1:

### Te Reo Māori Language Planning in the Public Sector

“A small but growing number of agencies are now focused on improving services for Māori. This includes forming dedicated Māori partnership teams and setting internal goals to improve responsiveness.”

Te Taura Whiri i te Reo Māori continues to monitor language planning in the public sector to assess progress toward the normalisation of te reo Māori. In 2024, we reviewed the annual reports of 35 core Public Service agencies. This analysis builds on findings from the previous three years and highlights both gains and gaps across the sector.

The results of the analysis demonstrate that the visibility of, and organisational support, for te reo Māori is increasing. Most agencies now report being in the ‘Evaluate’ or ‘Refresh and Maintain’ stages of their language plans. However, the pace and depth of progress varies widely. While some organisations are embedding te reo Māori into everyday practice, others remain focused on ceremonial or symbolic efforts.

Four key themes emerged from the 2024 reports:

#### Growth and evolving plans

Sixteen agencies reported updating or expanding their language strategies. New initiatives included bilingual signage, refreshed resources, regional plans, and tools such as Te Puna Ārai, a reo Māori app for New Zealand Customs Service staff. While these efforts suggest growing momentum, the quality and impacts of delivery are not always clear.

#### Cultural capability and tikanga

Many agencies are linking reo Māori initiatives with broader cultural capability development. This includes Te Tiriti (Treaty of Waitangi) workshops, internal waiata sessions, and recognition of events like Matariki. The integration of tikanga is often cited, but how consistently this is embedded into everyday work remains variable.

#### Measurement and evaluation

There has been an increase in the number of agencies using staff surveys and internal assessments to evaluate reo Māori activity. However, data remains uneven and largely self-reported, limiting comparability. Further work is needed to strengthen evaluation frameworks and capture meaningful outcomes.

#### Better service for Māori communities

A small but growing number of agencies are now focused on improving services for Māori. This includes forming dedicated Māori partnership teams and setting internal goals to improve responsiveness. While promising, this focus is still in its early stages for most. The report also notes the continued reliance on the Maihi Karauna strategy, despite its expiry in 2023, and Whāinga Amorangi, the government plan to strengthen Māori-Crown relations by building internal capability.

Common activities continue to include te reo Māori classes, bilingual signage, ceremonial or formal use, and participation in Te Wiki o te Reo Māori. Some agencies are trialling newer approaches, such as reo Māori induction components and lexical tools. Our self-assessment tool<sup>10</sup>, launched in 2023, remains an important resource to support consistency across the sector.

Embedding reo Māori in everyday contexts—not just formal settings—will be key to achieving lasting change. A sector-wide shift toward sustained, evaluated, and meaningful reo Māori use is still a work in progress.

10. Our website report for Te Pae Mahere self-assessment tool shows 792 users accessed it in the 2024/25 financial year.

**Case study 2:**  
A win for te reo Māori at the Paris Olympics



Kaimahi from Te Whare o Pou Tangata (the New Zealand Olympic Committee), Rangiatā (Sky), and Te Taura Whiri i te Reo Māori at the launch of 'Te Reo Māori ki Parī'

The Olympic Games have long stood as a global symbol of unity. New Zealand, one of the first nations to support the philosophy of the modern Olympic movement, added a new milestone in 2024: the release of Te Reo Māori ki Parī 2024, the first bilingual Māori-English Olympic sports glossary.

Developed in partnership between Te Taura Whiri i te Reo Māori, the New Zealand Olympic Committee (NZOC), and Rangiatā (Sky TV), the glossary includes more than 1,000 terms across 30 Olympic sports. It was created for use by commentators, athletes, media, whānau, and fans—from beginners to fluent speakers.

The project aimed to normalise te reo Māori within high-profile, everyday contexts, particularly sports broadcasting and Olympic coverage. A dedicated glossary for sports media and the NZ Olympic Team supported the use of Māori terms in athlete interviews, internal communication, and commentary. Examples like kauhoe (swimming), omaoma (running), and pāwhiu (javelin) helped bring reo into moments of national pride and recognition.

Each partner brought a distinct commitment. Te Taura Whiri provided expert translators and language leadership. Rangiatā advanced their long-term

strategy to embed te reo Māori in broadcasting. The NZOC integrated the resource into their athlete, media, and school programmes.

The resource was promoted widely across websites, social media platforms, and traditional outlets such as news and radio broadcasting. The Ministry of Education supported its dissemination into schools and early learning settings, where Olympic-themed learning resources were already in use. A launch event in Tāmaki Makaurau (Auckland) helped generate further visibility.

Though created under a tight timeframe and within the constraints of International Olympic Committee branding guidelines, the glossary was well-received. It complemented other NZOC initiatives to reflect te ao Māori and offered a unique way for all New Zealanders to engage with te reo Māori—cheering, learning, and celebrating together.

The partnership demonstrated how collaborative, purpose-led projects can extend the reach of te reo Māori beyond ceremonial use. By embedding the language in a global sporting event, the project encouraged pride and use of te reo Māori as a shared part of national identity—on the world stage and at home.

“This partnership supports te reo being a natural part of New Zealanders’ entertainment and sport. It all goes to show that Māori is a normal, valued and forever language.”

**Ngahiwi Apanui-Barr**

**Case Study 3:**  
Trusted Partnerships, Proven Impact:  
Empowering Te Reo Māori Revitalisation

“Te Taura Whiri has a strong and demonstrable grasp of the value of its work, branding, and kaupapa. This is supported by an unshakeable belief, led from the top at Te Taura Whiri, that te reo Māori is here and it’s forever. All New Zealanders should be proud of the Māori Language Commission’s dedication to te reo Māori for all generations.”

**Survey Respondent, (Impact Analysis Research Report, 2025)**

Te Taura Whiri i te Reo Māori leads the revitalisation and normalisation of te reo Māori as a living language for all New Zealanders. A recent independent impact study by Verian shows that our work is making a meaningful difference through our relationships.

The study discussed 18 of our initiatives, drawing on perspectives from both key partners and the wider public. These initiatives are broad, from reo Māori book distribution and strategic partnerships to translation services, lexicography, expert advice, and digital tools.

Partners consistently told us that our resources are practical, accessible, and relevant. Many reported that they had integrated multiple services into their organisational reo Māori strategies. For some, this included building new learning modules. For others, it was about confidently embedding te reo Māori into day-to-day operations.

The research also reflects how Te Taura Whiri is viewed—not just as a provider of resources, but as a

trusted partner and adviser on language quality. Our support has helped organisations promote te reo Māori more confidently, grow internal capability, and align more closely with Māori values.

Feedback from the public reinforced this view. Our education-focused initiatives are recognised for improving access to learning, particularly for those at the beginning of their reo Māori journey. Our flagship national celebration, Te Wiki o te Reo Māori (the Māori Language Week), stood out as the most widely recognised and impactful programme, valued for its ability to inspire engagement at all levels.

What emerges from the findings is a clear pattern: Te Taura Whiri is creating tools that people use, building partnerships that people value, and making te reo Māori easier to access, learn, and use. That is the heart of revitalisation.

We will continue to build on this momentum—through trusted relationships, targeted resources, and a shared commitment to a strong future for te reo Māori.

**From the Verian report:<sup>11</sup>**

**97%**  
believe Te Taura Whiri has a positive impact on language revitalisation

**79%**  
see Te Taura Whiri as having a positive impact on their confidence to teach or share knowledge of te reo Māori with others

**89%**  
are optimistic about the growth of te reo Māori through their partnership

**50–75%**  
used 10 of our 11 key resources/services

**91%**  
report increased ability to promote te reo Māori usage

**93%**  
of partners and stakeholders are “satisfied” or “very satisfied”



Te Wiki o te Reo Māori recognised as most impactful initiative across revitalisation pillars

11. Verian Group NZ, Unique impact of Te Taura Whiri i te Reo Māori: Impact Analysis Research Report (Non-published report), commissioned by Te Taura Whiri i te Reo Māori, final version dated 25 June 2025.

**Case Study 4:**  
Waha Kōrero – a new platform for Māori oratory



Tayla Faddy (Ngāti Whātua, Ngāpuhi, Te Rarawa), 2024 Waha Kōrero finalist. Photographer: Adrian Heke.

“There’s a million ways to be the best at te reo Māori and there’s so many different pathways you can follow, but the simplest one is just to kōrero Māori.”

**Tayla Faddy (Ngāti Whātua, Ngāpuhi, Te Rarawa).**

As part of Te Wiki o te Reo Māori 2024, Te Taura Whiri piloted Waha Kōrero, a national reo Māori speech competition for fluent adult speakers. The kaupapa was designed to celebrate excellence in te reo Māori, create space for confident orators to perform, and elevate public appreciation of the language as a taonga.

The competition began with an open call for entries, followed by an online preliminary round and a live final event in Wellington on 21 September 2024. Held at Tākina Event Centre, the final brought together 12 kaikōrero (speakers) from across the country. Around 250 people attended in person, with a further 429 viewers registering for the livestream, enabled through tautoko (support) from Āti Awa Toa FM iwi radio.

Key features of the pilot included:

- A professional judging framework developed by Te Taura Whiri to support consistency
- Branding for Waha Kōrero aligned with the ‘Ake Ake Ake’ theme for Te Wiki o te Reo Māori
- A shared venue partnership with Wellington City Council, helping reduce delivery costs
- Prize sponsorship secured through strategic relationships.

The event created a warm and encouraging environment, with diverse categories to welcome different styles and stories.

The project was successfully delivered to a constrained timeline, so the ‘live’ final could be added to the events programme for Te Wiki o te Reo Māori. The competition met its objectives and generated valuable insights.

Post-event surveys showed strong support for the kaupapa. Most participants rated the experience as excellent, noting manaakitanga (care) and the sense of fun. Judges gave positive feedback on the event’s purpose, execution, and value. Finally, a majority of speakers supported Waha Kōrero continuing, with suggestions to explore regional qualifying rounds, refine prize structures, and diversify final round formats.

Waha Kōrero gave a platform to reo Māori talent, helping restore the visibility of oratory and affirming the confidence of those who participated. As a pilot, it tested new ground and successfully showcased te reo Māori in a contemporary and uplifting way. Lessons from the experience will inform how Te Taura Whiri continues to support language excellence and raise national awareness of te reo Māori.

## Organisational health and capability



Staff from Te Taura Whiri and Te Mātāwai engaged in reo Māori challenges at our office.

### People and Culture

We continued to foster a supportive and inclusive workplace through initiatives that promote wellbeing and cultural engagement.

- Employee wellbeing was supported through initiatives such as training with Manawa Ora and onsite health checks.
- Lunchtime physical wellbeing sessions were held, alongside a semi-competitive sports team and a tournament with our Māori-language sector colleagues, encouraging team bonding and physical activity.
- We marked key cultural events with staff participation and leadership—performing at Te Kōhohete, hosting a shared Matariki event, and sending volunteers and attendees to the country’s largest Māori language symposium, Toitū te Reo.

Kia Toipoto is a set of actions to help close gender, Māori, Pacific and ethnic pay gaps in the Public Service. It launched in November 2021, and we have reported back to the Public Service Commission each year with our results. We do not publish detailed data, as our organisation is too small in numbers. However, we can report that both the ethnic and gender pay gaps reduced over the three years of reporting.

### Workforce Capability

Our workforce development approach included both internal and external learning opportunities across a range of focus areas.

- **Māori language and cultural knowledge**  
Staff participated in more than 10 reo Māori learning opportunities.  
A 12-module workshop, led by local tribal authority Te Āti Awa, supported 16 staff in developing their karanga (ceremonial calling) practice.
- **Professional conferences**  
Staff from our research and evaluation team attended conferences such as the youth-focused conference on Māori evaluation, Mā te Rae, in Christchurch; the Aotearoa New Zealand Evaluation Association (ANZEA) Conference; and the IIRC 2024 International Indigenous Research Conference, both held in Auckland. Our translators attended the 2024 NZ Translation and Interpreters Conference.
- **Business, Technical and Sector Development**  
A Master of Business Administration study programme was undertaken by three team leaders to build operational leadership capability.

Other professional development included Microsoft Dynamics 365 training, DigiGov Leaders Summit NZ and CyberGov Leaders Summit NZ, Excel and Outlook training. A six-module training programme on project governance was also designed in-house and provided to all staff to improve understanding of roles and expectations, as well as project management principles. This was to build the skills needed for teams to work well together and deliver projects successfully.



# Governance

## Our Board



**Professor Rawinia Higgins**  
PFHEA FRSNZ MNZM  
Board Chair  
Ngāi Tūhoe

A leading language revitalisation expert, academic and author, Professor Higgins was appointed to the board of Te Taura Whiri i te Reo Māori in 2015. In 2018 she became the first woman to chair the commission. She chaired the advisory group which helped shape Te Ture mō Te Reo Māori (Māori Language Act) 2016 and the associated policy framework.

She was honoured as a leader in the 2024 New Zealand Women in Governance Awards. In 2025, Professor Higgins became a Member of the New Zealand Order of Merit for services to Māori language, education and governance.



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

Appointed to the board of Te Taura Whiri in 2015, Charisma was named Deputy Chair the following year and reappointed in 2018. An author and language revitalisation strategist, Charisma served as an executive of Te Rūnanga o Ngāi Tahu and Ngāi Tahu Holdings for several years. She is also a founding director of business consultancy, NAIA.

\*Term completed 25 September 2025.



**Dr Jeremy Tātere MacLeod**  
Board member\*  
Ngāti Kahungunu

An experienced director, Dr MacLeod was appointed to the board in 2019. He is an award-winning language expert, cultural advisor and graduate of Te Panekiretanga o te Reo. Dr MacLeod has been leading the inter-generational language revitalisation strategy for Ngāti Kahungunu for several years.

\*Deputy Board Chair from 26 September 2025.



**Te Atamira Jennifer Ward-Lealand**  
Board member  
CNZM – Pākeha

A reo Māori learner since 2008 (Pūkenga/Unitec, Te Wānanga o Aotearoa, AUT, Mumu Reo, kura reo), Te Atamira joined the Board in 2023.

Te Atamira has built a 40-year career in theatre, film, television, music, and radio. Her honours include ONZM, CNZM, Woman of Influence, and Kiwibank New Zealander of the Year (2020).



**Te Haumihiata Mason**  
ONZM PhD (Hons)  
Board member  
Ngāi Tūhoe, Ngāti Pango,  
Te Arawa

Former Māori language lecturer at Waikato University and former Kaitiaki Reo of Te Taura Whiri i te Reo Māori, Dr Te Haumihiata Mason ONZM was appointed to our board in 2025.

Te Haumihiata has taught the Māori language for more than 30 years, she worked on He Pātaka Kupu, is a licensed practising English to Māori translator who has also translated a number of literary texts, including works by William Shakespeare.

## Risk and Assurance Committee



**Craig Owen**  
Chairperson

Craig also chairs Risk and Assurance/Audit committees for the Education Review Office, Te Māngai Pāho, as well as being a member of the Oranga Tamariki committee. A former Deputy Chief Executive for both Te Puni Kōkiri and the Department of Labour, Craig is a Chartered Accountant and a member of the New Zealand Institute of Directors.

**Dr Jeremy Tātere MacLeod**  
Risk and Assurance Committee member

**Te Atamira Jennifer Ward-Lealand**  
Risk and Assurance Committee member

## Senior Leadership Team



**Ngahiwi Apanui-Barr**  
Chief Executive

Ngāti Porou, Ngāti Hine,  
Te Whānau-a-Apanui



**Matu Ihaka**  
Deputy Chief Executive  
Language Planning

Te Aupōuri, Ngāti Porou



**Ngapera Hoerara**  
Deputy Chief Executive  
Policy and Development

Ngāti Porou, Ngāti  
Kahungunu ki te Wairarapa,  
Te Whānau-a-Apanui



**Te Tumatakuru O'Connell**  
Deputy Chief Executive  
Language Services

Ngāti Raukawa ki te  
Tonga, Airani



**Pirmia Burger**  
Deputy Chief Executive  
Communications and  
Promotions

Ngāi Tahupōtiki,  
Rangitāne

# 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 2024–25 (2023–24: nil).

## Statement of Intent

The Māori language sector stocktake was completed in September 2024 by Te Puni Kōkiri and Te Mātāwai. A Specialist Advisory Group was then established to review the Māori language sector, from January to June 2025. In May 2025, the Minister for Māori Development formally requested a new Statement of Intent under section 139A of the Crown Entities Act 2004. The new Statement of Intent was signed by the Minister for Māori Development on 07 October 2025.

## Acts in breach of statute

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 2024–25 (2023–24: nil).

# Statement of Financial Performance

# 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
- the Maihi Karauna (Crown te reo Māori strategy)
- other statutory functions that Te Taura Whiri i te Reo Māori is required to perform.

The funding is also intended to contribute to the achievement of the following impacts for Vote: Māori Development<sup>13</sup>:

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

The 2024–25 Estimates of Appropriation require Te Taura Whiri to report on four performance measures. The reporting against those performance measures is included within our reporting against the Statement of Performance Expectations on pages 20 to 21.

Total funding is shown in the table below.

**Table 1:**  
**2024–25 Actual and Budgeted Income by Source**

	2024–25 Actual \$	2024–25 Budget \$	Variance \$
<b>Appropriation: National Māori Language Revitalisation<sup>14</sup></b>	10,914,000	10,914,000	-
<b>Total revenue - Crown</b>	<b>10,914,000</b>	<b>10,914,000</b>	-
Other revenue	680,713	330,000	350,713
<b>Total revenue</b>	<b>11,594,713</b>	<b>11,244,000</b>	<b>350,713</b>

<sup>13</sup> Vote: Māori Development, The Estimates of Appropriations 2024–25 – Māori Affairs Sector, B.5, Vol. 7, page 4.

<sup>14</sup> The appropriation revenue received by Te Taura Whiri equals the Government's actual expenses incurred in relation to the appropriation, which is a required disclosure under the Public Finance Act.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF THE FINANCIAL STATEMENTS AND THE PERFORMANCE INFORMATION OF TE TAURA WHIRI I TE REO MĀORI FOR THE YEAR ENDED 30 JUNE 2025

The Auditor-General is the auditor of Te Taura Whiri i te Reo Māori (Te Taura Whiri). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Chartered Accountants Ltd, to carry out the audit of Te Taura Whiri, on his behalf. We have audited:

- the financial statements that comprise the statement of financial position as at 30 June 2025, 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 that include accounting policies and other explanatory information on pages 39 to 56; and
- the performance information that consists of:
  - the statement of performance for the year ended 30 June 2025 on pages 20 to 22; and
  - the end-of-year performance information for appropriations for the year ended 30 June 2025 on page 34.

#### Opinion

In our opinion:

- The financial statements of Te Taura Whiri:
  - fairly present, in all material respects:
    - its financial position as at 30 June 2025; 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 Public Benefit Entity Standards Reduced Disclosure Regime.
- The statement of performance fairly presents, in all material respects, the service performance of Te Taura Whiri for the year ended 30 June 2025. In particular, the statement of performance:
  - provides an appropriate and meaningful basis to enable readers to assess the actual performance of Te Taura Whiri for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
  - fairly presents, in all material respects, for each class of reportable outputs:
    - the actual performance of Te Taura Whiri, and
    - the actual revenue earned and the output expenses incurred,

as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the statement of performance expectations of Te Taura Whiri for the financial year; and

  - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

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- The end-of-year performance information for appropriations:
  - provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand; and
  - fairly presents, in all material respects:
    - what has been achieved with the appropriation; and
    - the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
  - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 20 October 2025. This is the date at which our opinion is expressed.

#### 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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* 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 that fairly present the financial position, financial performance, and cash flows of Te Taura Whiri, and that comply with generally accepted accounting practice in New Zealand.
- A statement of performance that:
  - provides an appropriate and meaningful basis to enable readers to assess the actual performance of Te Taura Whiri for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand;
  - fairly presents, for each class of reportable outputs:
    - the actual performance of Te Taura Whiri; and
    - the actual revenue earned and the output expenses incurred as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the statement of performance expectations of Te Taura Whiri for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

- End-of-year performance information for appropriations that:
  - provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand;
  - fairly presents what has been achieved with the appropriation;
  - fairly presents the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
  - complies 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, a statement of performance, and the end-of-year performance information for appropriations that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the statement of performance, and the end-of-year performance information for appropriations, the Board is responsible on behalf of the Te Taura Whiri for assessing its ability to continue as a going concern.

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, the statement of performance, and the end-of-year performance information for appropriations, 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 the financial statements, the statement of performance, and the end-of-year performance information for appropriations.

For the budget information reported in the financial statements, the statement of performance, and the end-of-year performance information for appropriations, our procedures were limited to checking that the information agreed to the statement of performance expectations of Te Taura Whiri or to the Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2025.

We did not evaluate the security and controls over the electronic publication of the financial statements, the statement of performance, and the end-of-year performance information for appropriations.

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, the statement of performance, and the end-of-year performance information for appropriations, 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 internal control within 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 whether the statement of performance and the end-of-year performance information for appropriations:
  - provide an appropriate and meaningful basis to enable readers to assess the actual performance of Te Taura Whiri in relation to the actual performance of Te Taura Whiri (for the statement of performance) and what has been achieved with the appropriations by Te Taura Whiri (for the end-of-year performance information for appropriations). We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
  - fairly present the actual performance of Te Taura Whiri and what has been achieved with the appropriation by Te Taura Whiri for the financial year.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.
- We evaluate the overall presentation, structure and content of the financial statements, the statement of performance, and the end-of-year performance information for appropriations, including the disclosures, and whether the financial statements, the statement of performance, and the end-of-year performance information for appropriations 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 all of the information included in the annual report, but does not include the financial statements, the statement of performance, and the end-of-year performance information for appropriations, and our auditor's report thereon.

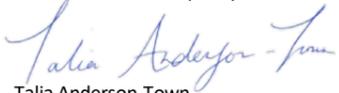
Our opinion on the financial statements, the statement of performance, and the end-of-year performance information for appropriations does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, the statement of performance, and the end-of-year performance information for appropriations, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, the statement of performance, and the end-of-year performance information for appropriations 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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* 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.



Talia Anderson-Town  
Silks Chartered Accountants Ltd  
Mō Te Mana Arotake  
Whanganui, Aotearoa

## Statement of Comprehensive Revenue and Expense For the year ended 30 June 2025

2023-24 Actual \$		Note	2024-25 Actual \$	2024-25 Budget \$
	<b>Revenue</b>			
	<b>Operating revenue from Crown</b>			
10,914,000	Operating appropriation		10,914,000	10,914,000
	<b>Total operating revenue from Crown</b>		<b>10,914,000</b>	<b>10,914,000</b>
	<b>Other revenue</b>			
321,699	Interest income		263,411	120,000
870,299	Other revenue	2	417,301	210,000
<b>1,191,998</b>	<b>Total other revenue</b>		<b>680,713</b>	<b>330,000</b>
<b>12,105,998</b>	<b>Total revenue</b>		<b>11,594,713</b>	<b>11,244,000</b>
	<b>Expenditure</b>			
	<b>Operating expenses</b>			
6,665,039	Personnel costs	3	7,223,262	7,187,775
771,712	Depreciation and amortisation expense	7/8	811,110	915,340
5,393,091	Operating expenses	4	4,039,040	5,917,310
<b>12,829,842</b>	<b>Total expenses</b>		<b>12,073,412</b>	<b>14,020,425</b>
<b>(723,844)</b>	<b>Operating surplus/(deficit) and total comprehensive revenue and expense</b>		<b>(478,699)</b>	<b>(2,776,425)</b>

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 2025

2023-24 Actual \$		Note	2024-25 Actual \$	2024-25 Budget \$
	<b>Assets</b>			
	<b>Current assets</b>			
6,693,187	Cash & Bank	5	7,063,242	3,859,176
91,808	Receivables	6	82,489	-
148,594	GST receivables		103,296	50,000
145,188	Prepayments		170,694	100,000
<b>7,078,777</b>	<b>Total current assets</b>		<b>7,419,721</b>	<b>4,009,176</b>
	<b>Non-current assets</b>			
1,821,751	Property, plant and equipment	7	1,322,296	1,407,787
903,930	Intangible assets	8	603,552	1,209,995
<b>2,725,681</b>	<b>Total non-current assets</b>		<b>1,925,848</b>	<b>2,617,782</b>
<b>9,804,458</b>	<b>Total assets</b>		<b>9,345,569</b>	<b>6,626,958</b>
	<b>Liabilities</b>			
	<b>Current Liabilities</b>			
194,327	Payables	9	303,113	200,000
250,000	Income Received in Advance		128,700	-
811,862	Employee entitlements	10	835,781	350,000
<b>1,256,189</b>	<b>Total Current Liabilities</b>		<b>1,267,594</b>	<b>550,000</b>
	<b>Non-current liabilities</b>			
36,600	Employee entitlements	10	45,005	5,000
<b>36,600</b>	<b>Total non-current liabilities</b>		<b>45,005</b>	<b>5,000</b>
<b>1,292,789</b>	<b>Total liabilities</b>		<b>1,312,599</b>	<b>555,000</b>
<b>8,511,669</b>	<b>Net assets</b>		<b>8,032,970</b>	<b>6,071,957</b>
<b>8,511,669</b>	<b>Total equity</b>		<b>8,032,970</b>	<b>6,071,957</b>

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 2025

2023-24 Actual \$		2024-25 Actual \$	2024-25 Budget \$
9,235,513	General funds	8,511,669	8,848,382
<b>9,235,513</b>	<b>Total Crown equity at 1 July</b>	<b>8,511,669</b>	<b>8,848,382</b>
(723,844)	Surplus/(deficit) from operations	(478,699)	(2,776,425)
(723,844)	<b>Total surplus/(deficit)</b>	(478,699)	(2,776,425)
<b>8,511,669</b>	<b>Total Crown equity at 30 June</b>	<b>8,032,970</b>	<b>6,071,957</b>

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 2025

2023-24 Actual \$	Note	2024-25 Actual \$	2024-25 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b> Cash was provided from (applied to)			
10,914,000	Receipts from Crown revenue	10,914,000	10,914,000
321,699	Interest received	263,411	120,000
1,755,991	Receipt from other revenue	386,621	210,000
(6,214,621)	Payments to suppliers	(4,036,384)	(6,187,416)
(6,663,921)	Payments to employees	(7,190,937)	(7,195,669)
(55,968)	Payment of GST	45,298	50,000
<b>57,180</b>	<b>Net cash flow from operating activities</b>	<b>382,009</b>	<b>(2,089,085)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b> Cash was provided from (applied to)			
(23,942)	Purchase of property, plant and equipment	-	(100,000)
(172,040)	Purchase of intangible assets	(11,954)	(500,000)
<b>(195,982)</b>	<b>Net cash flows from investing activities</b>	<b>(11,954)</b>	<b>(600,000)</b>
(138,802)	Net (decrease)/increase in cash and cash equivalents	370,055	(2,689,085)
6,831,989	Cash and cash equivalents at beginning of period	6,693,187	6,548,261
6,693,187	Cash and cash equivalents at end of period	7,063,242	3,859,176
<b>6,693,187</b>	<b>Represented by: Cash &amp; cash equivalents</b>	<b>7,063,242</b>	<b>3,859,176</b>

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 to 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 2025 and were approved by the Board on 20 October 2025.

### 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 way stipulated, resulting in the recognition of a liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

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

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

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

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

#### 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 includes 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.

Additions under the value of \$2,000 will not be capitalised but expensed via the statement of comprehensive revenue and expense.

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.

Additions under the value of \$2,000 will not be capitalised but expensed via the Statement of comprehensive revenue and expense.

## 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 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 the 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 bring to use 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 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 where 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 12 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 to but not yet taken at balance date.

## Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 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:

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 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 12 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 is composed of 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. Equity is disaggregated and classified into the following components:

- contributed capital
- accumulated surplus/(deficit) and
- fair value through other comprehensive revenue and expense reserves.

## 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 is 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 has only one output class but different outputs/objectives as stated in the statement of performance expectations.

Revenue and expenses for the year have been split across the main objectives/outputs as outlined in our Statement of Performance Expectation for 2024/25.

Direct costs are those costs directly attributed to an objective/output. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific objective/output. Direct costs are charged directly to objectives/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 a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by Te Taura

Whiri i te Reo Māori, and 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 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:

- physical inspection of assets
- asset replacement programmes
- review of second-hand market prices for similar assets
- analysis of 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 lease or an operating lease requires judgement as to whether the agreement transfers substantially 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 or not 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

2023-24 Actual \$		2024-25 Actual \$
220,000	Sponsorship	40,000
600,000	Partnership Project Revenue	161,300
50,299	Other Revenue	216,001
<b>870,299</b>	<b>Total other revenue</b>	<b>417,301</b>

## 3. Personnel costs

2023-24 Actual \$		2024-25 Actual \$
6,321,173	Salaries and wages	6,518,430
134,883	Other employment expenses	441,789
207,885	Defined contribution plan employer contributions	230,374
(1,119)	Increase/(decrease) in employee entitlements	32,669
<b>6,665,039</b>	<b>Total personnel costs</b>	<b>7,223,262</b>

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



#### 4. Operating Expenses

2023-24 Actual \$		2024-25 Actual \$
60,000	Fees to Silks Audit for audit of financial statements	61,388
174,916	Travel	168,434
111,756	Advertising	15,000
2,531,732	Administration	1,652,974
96,100	Write-off - (Admin sub category)	19
1,513,157	Contractors	1,151,856
1,353	General expenses	21,594
36,604	Printing costs	23,237
867,473	Rent	944,538
<b>5,393,091</b>	<b>Total operating expenses</b>	<b>4,039,040</b>

#### 5. Cash and cash equivalents

2023-24 Actual \$		2024-25 Actual \$
158,493	Cash at bank and on hand	291,208
6,534,694	Cash equivalents - call account	6,772,034
<b>6,693,187</b>	<b>Total cash and cash equivalents</b>	<b>7,063,242</b>

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

#### 6. Receivables

2023-24 Actual \$		2024-25 Actual \$
91,808	Receivable (gross)	82,489
<b>91,808</b>	<b>Total Receivables</b>	<b>82,489</b>
	Total receivables comprises	
91,808	Receivables from the sale of goods and services (exchange transactions)	82,489
<b>91,808</b>	<b>Total receivables</b>	<b>82,489</b>
<b>Debtors and other receivables</b>		
48,773	Not past due	76,969
-	Past due 31-60 days	-
26,233	Past due 61-90 days	1,840
16,801	Past due > 91 days	3,680
<b>91,808</b>	<b>Balance at 30 June</b>	<b>82,489</b>



## 7. Property, Plant, and Equipment

	Leasehold Improvements	Furniture and Fittings	Equipment	Office Equipment	WIP Fitout	Total
<b>Cost of valuation</b>						
Balance at 1 July 2023	2,687,661	276,125	695,238	37,347	94,618	3,790,988
Balance at 1 July 2024	2,687,661	290,582	693,081	46,833	-	3,718,156
Additions	-	-	-	-	-	-
Disposals	-	-	(2,702)	-	-	(2,702)
<b>Balance at 30 June 2025</b>	<b>2,687,661</b>	<b>290,582</b>	<b>690,379</b>	<b>46,833</b>	<b>-</b>	<b>3,715,454</b>
<b>Accumulated depreciation</b>						
Balance at 1 July 2023	601,462	249,474	525,564	19,811	-	1,396,311
Balance at 1 July 2024	1,025,774	259,441	584,773	26,419	-	1,896,406
Depreciation expense	424,312	9,967	57,909	6,592	-	498,780
Elimination on disposal	-	-	(2,027)	-	-	(2,027)
<b>Balance at 30 June 2025</b>	<b>1,450,087</b>	<b>269,407</b>	<b>640,656</b>	<b>33,011</b>	<b>-</b>	<b>2,393,160</b>
<b>Carrying amounts</b>						
At 1 July 2023	2,086,199	26,651	169,674	17,536	94,618	2,394,679
At 30 June and 1 July 2024	1,661,887	31,141	108,308	20,414	-	1,821,751
<b>Balance at 30 June 2025</b>	<b>1,237,575</b>	<b>21,175</b>	<b>49,723</b>	<b>13,822</b>	<b>-</b>	<b>1,322,296</b>

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 2024-25 and no impairments were found.

## 8. Intangible assets

	Acquired Software \$	Total \$
<b>Cost of valuation</b>		
Balance at 1 July 2023	1,480,698	1,480,698
Balance at 1 July 2024	1,660,211	1,660,211
Additions	11,954	11,954
Disposals	-	-
<b>Balance at 30 June 2025</b>	<b>1,672,165</b>	<b>1,672,165</b>
<b>Accumulated depreciation</b>		
Balance at 1 July 2023	485,338	485,338
Balance at 1 July 2024	756,281	756,281
Depreciation expense	312,331	312,331
Disposals	-	-
<b>Balance at 30 June 2025</b>	<b>1,068,611</b>	<b>1,068,611</b>
<b>Carrying amounts</b>		
At 1 July 2023	995,359	995,359
At 30 June and 1 July 2024	903,930	903,930
<b>Balance at 30 June 2025</b>	<b>603,552</b>	<b>603,552</b>

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 2024-25 and no impairments were found.



## 9. Payables

2023-24 Actual \$		2024-25 Actual \$
192,574	Creditors	76,708
1,753	Accrued expenses	226,405
<b>194,327</b>	<b>Total payables</b>	<b>303,113</b>

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.

## 10. Employee entitlements

2023-24 Actual \$		2024-25 Actual \$
	<b>Current Portion</b>	
247,881	Accrued salaries and wages	256,770
353,844	Annual leave	383,568
210,137	Other	195,444
<b>811,862</b>	<b>Total current portion</b>	<b>835,781</b>
	<b>Non-current portion</b>	
36,600	Long services leave	45,005
<b>36,600</b>	<b>Total non-current portion</b>	<b>45,005</b>
<b>848,462</b>	<b>Total employee entitlement</b>	<b>880,786</b>

## 11. Commitments

2023-24 Actual \$		2024-25 Actual \$
14,043	Not later than one year	3,718
1,170	Later than one year and no later than five years	4,114
<b>15,213</b>	<b>Total non-cancellable operating leases</b>	<b>7,831</b>
1,003,964	Not later than one year	1,003,964
4,601,496	Later than one year and no later than five years	3,146,808
<b>5,605,460</b>	<b>Total non-cancellable accommodation lease commitments</b>	<b>4,150,772</b>

The future aggregate minimum payments to be paid under non-cancellable 1) operating leases and 2) accommodation lease commitments are as above.

An agreement to lease was signed on 19 August 2023 for a term of 6 years with two rights of renewal of 3 years each.

## 12. Related party transactions

2023-24 Actual \$		2024-25 Actual \$
	<b>Board Members</b>	
82,800	Remuneration	82,800
0.84	Full-time equivalent members	0.84
	<b>Leadership Team</b>	
1,297,962	Remuneration	1,220,173
6.02	Full-time equivalent personnel	5.65
<b>1,380,762</b>	<b>Total key management personnel remuneration</b>	<b>1,302,973</b>
<b>6.86</b>	<b>Total full-time equivalent personnel</b>	<b>6.49</b>

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 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 that Te Taura Whiri i te Reo Māori would have adopted in dealing with the party at arm's length in the same circumstances.

Further, 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 undertaken on the normal terms and conditions for such transactions.

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



### 13. Board Member Remuneration

2023-24 Actual \$		2024-25 Actual \$
28,800	Professor Rawinia Higgins (Chair)	28,800
13,500	Charisma Rangipunga (Deputy Chair)	13,500
2,250	Wayne Panapa	-
13,500	Dr Jeremy Tātere MacLeod	13,500
13,500	Bayden Barber	11,250
11,250	Te Atamira Jennifer Ward-Lealand	13,500
-	Dr Te Haumihiata Mason	2,250
<b>82,800</b>	<b>Total board member remuneration</b>	<b>82,800</b>
	<b>Committee Member</b>	
(177)	Craig Owen	-
<b>82,623</b>	<b>Total board and committee member remuneration</b>	<b>82,800</b>

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year. No Board members received compensation or other benefits in relation to cessation (2023-24: \$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.

### 14. Employee remuneration

2023-24 Actual \$	Total Remuneration Paid or Payable \$'000	2024-25 Actual \$
6	100-109	5
6	110-119	4
3	120-129	5
3	130-139	1
5	140-149	4
1	150-159	5
1	160-169	1
-	170-179	1
3	180-189	3
1	190-199	1
1	200-209	-
-	210-219	-
-	220-229	-
1	230-239	1
-	240-249	-
-	250-259	-
1	260-269	1
<b>32</b>	<b>Total employees paid over \$100,000</b>	<b>32</b>

During the year ended 30 June 2025, 1 (2023-24: 1) employee received compensation and other benefits in relation to cessation totalling \$51,092 at 30 June 2025, (2023-24: \$46,149).



## 15. Financial instruments

2023-24 Actual \$		2024-25 Actual \$
	<b>Financial assets measured at amortised cost</b>	
6,534,694	Cash and cash equivalents	6,772,034
<b>6,534,694</b>	<b>Total financial assets measured at amortised cost</b>	<b>6,772,034</b>
	<b>Financial liabilities measured at amortised cost</b>	
194,327	Payables (excluding income in advance, taxes payable, and grants received subject to conditions)	303,113
<b>194,327</b>	<b>Total financial liabilities measured at amortised cost</b>	<b>303,113</b>

## 16. 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

#### Other Revenue

Other revenue was \$0.351 million more than budget after sharing costs on collaborative projects with other public sector agencies and from applying a "user pays" model to new te reo Māori initiatives. More financial interest was received.

#### Total Expenditure

Total expenditure was under budget by \$1.947 million, which is in line with the Government's fiscal objectives to reduce public expenditure, including contractor expenditure.

### Statement of financial position

#### Total Assets

Total Assets were \$2.719 million over budget after identifying cost savings in line with Government expectations across the public sector.

## 17. Contingencies

There are no contingent liabilities at the reporting date (2023-24: \$nil).

## 18. Events after the balance date

There were no significant events after the balance date.

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TE TAURA WHIRI  
I TE REO MĀORI  
MĀORI LANGUAGE COMMISSION

