

TE TAURA WHIRI
I TE REO MĀORI

MĀORI LANGUAGE COMMISSION



Statement of
Performance
Expectations

2022–
2023

He Ara Whāia,
He Ara Hou

Hon Willie Jackson

Nei rā te mihi kau atu ki a koe,

We are pleased to present you with the Statement of Performance Expectations of Te Taura Whiri i te Reo Māori for the year ending 30 June 2023.



Professor Rawinia Higgins

Toihau/Chairperson



Charisma Rangipunga

Toihau Tuarua/Deputy Chairperson

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



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He kupu nā te Toihau From the Chair

Kua tara-ā-whare te pare kawakawa ki ngā mate huhua o te wā. Kua huri ki te hunga ora ki aku nui, ki aku rahi, ki aku manu noho mātārae. Nau mai tomo mai ki te Whare o te Reo Mauriora. Ehara tēnei i te whare puehu engari ia e pokea ana e te marea. Nō reira nei rā ngā mihi ki a koutou e ū tonu ki te kaupapa o tō tātou reo kamehameha.

Six years ago a uniquely Aotearoa approach was launched to further safeguard our nation's first language: the creation of Te Whare o te Reo Mauri Ora, the House of Living Language. We took up our role in taking the lead in coordinating the implementation of the Maihi Karauna: the Crown's Māori Language Strategy issued by the Māori Language Act 2016. This refocused our team on the promotion and revitalisation of te reo in the public sector and wider Aotearoa including the private sector. The other side of our house, Te Mātāwai, was established to lead the Maihi Māori. The whare continues to work as an essential instrument to ensure te reo is a living language. We are committed to supporting societal values and behaviours to nurture our rangatahi who are native speakers, young New Zealanders born into the whānau who see the value of te reo as fundamental: even if their own parents aren't speakers of te reo themselves.

The battle for te reo has been fought by generations, in our smallest towns to our biggest cities. On our televisions, in our schools, at our workplaces and importantly in our families. We can't do it alone, we need the support of the rest of Aotearoa and our polling tells us that more than 8 in 10 New Zealanders already see te reo as part of their national identity.



2022 marks an
unprecedented series
of historic Māori
language milestones.



50 years

since the Māori language
petition was presented



35 years

since te reo became an
official language



35 years

since the Māori Language
Commission opened our doors



50 years

since Matatini began



40 years

since the first Kōhanga Reo
opened its doors



Several iwi radio stations
will also celebrate
individual anniversaries



And 2022 will also see our nation's first Matariki public holiday, something the Commission began lobbying for more than 20-years-ago.

While there are many anniversaries throughout this year that we can look upon with pride, we must keep moving forward with precision. It takes one generation to lose a language, however, we also know that it takes three generations to get it back: the countdown is on.

Sir James Hēnare was a key witness when the Waitangi Tribunal heard the Te Reo Māori case, WAI11. His words are as relevant now as they were then:

“Kua tawhiti kē tō haerenga mai, kia kore e haere tonu. He tino nui rawa ou mahi, kia kore e mahi tonu. You have come too far, not to go further. You have done too much, not to do more.”

Sir James Hēnare

Professor Rawinia Higgins

Toihau Board Chair

Te Taura Whiri i te Reo Māori

30 June 2022

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





Ko wai mātou

Who we are

► Our role

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

► A

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

► B

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

► C

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

► D

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

► E

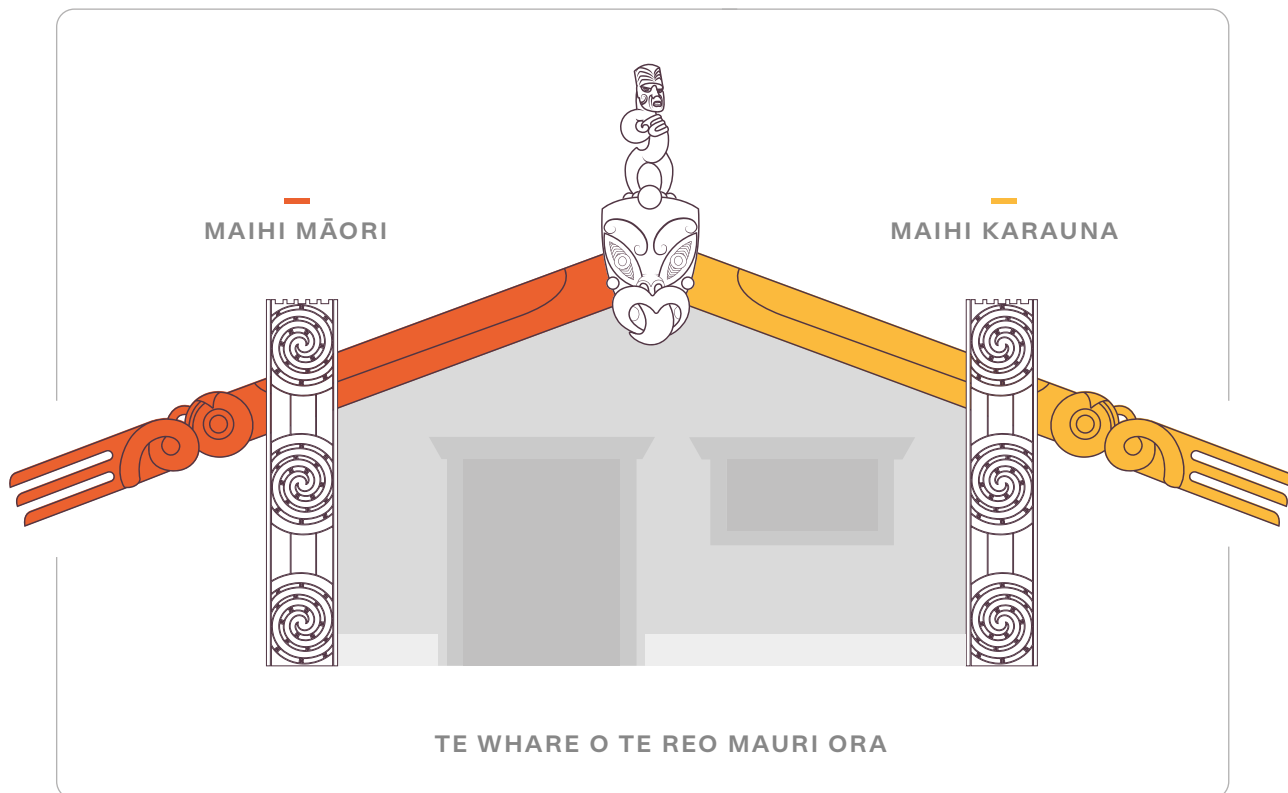
Make provision for, and to grant, certificates in accordance with Schedule 6 (Certificates of competency in Māori language)

► F

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



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



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

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

The **Maihi Māori** takes a complementary micro role that focuses on revitalisation within communities and whānau.

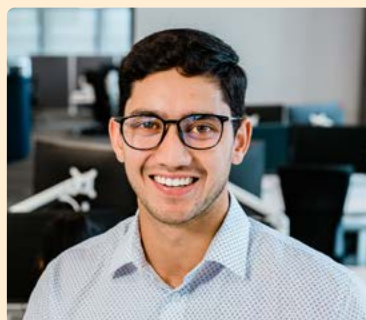
In approving the Maihi Karauna strategy (in December 2019), Cabinet noted that Te Taura Whiri i te Reo Māori will coordinate and monitor the implementation of the Maihi Karauna and support language planning.

Kia māhorahora te reo

**Everywhere,
Every Way,
Everyone,
Every Day**

As the lead agency for the Maihi Karauna or Crown side of our whare, our focus is on influencing the Crown and the people of New Zealand to enter and join us in revitalising our country's first language. We hold fast to our vision Everywhere, Every Way, Everyone, Every Day / Kia māhorahora te reo.

Our focus is also on ensuring that once manuhiri are in our whare, we are able to manaaki them and provide them with the support they need.



» Our mission is to:

Give effect to the status of the Māori language as an official language

Promote te reo Māori as an ordinary means of communication and a living language

Lead coordination of the implementation of Te Maihi Karauna.

► Our governance

We have a Board of five members:



Professor Rawinia Higgins
Chair



Charisma Rangipunga
Deputy Chair



Wayne Panapa
Board Member



Dr Jeremy Tātere MacLeod
Board Member



Bayden Barber
Board Member

► Our organisation

Our operations are divided into the following operational groups:

Te Hāpai Ō

Corporate Service

Financial Management,
Human Resources and
Organisational Support

Te Toko Reo

Partnerships and Promotions

Communications, Event
Management and Promotion



Te Amo

Policy and Development

Research and Evaluation,
Māori Language Services
and Policy Advice

Te Hiringa

Language Planning

Language Planning Support

► Our strategic direction

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

Our whare (Te Whare o Te Reo Mauri Ora | The House of Language Revitalisation) embodies an active partnership between Māori New Zealanders and the Crown to bring to life te reo Māori, our nation's endangered, indigenous language.

While we have reached incredible milestones over the past 35 years, te reo Māori remains an endangered language. We need 1 million fluent speakers by 2040 to protect our language and we have always been focused upon influencing those stakeholders who can make this happen.

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

► Our key values

While moving ahead with our strategic aims, we keep in mind our key values:

› **Whaitaketanga/Relevance:**

Te Taura Whiri i te Reo Māori will have a role that is valued by the Māori language sector, government agencies and wider Aotearoa.

› **Mana/Integrity:**

Te Taura Whiri i te Reo Māori will conduct its business in a way that enhances its reputation and relationships with the Māori language sector, government agencies and wider Aotearoa.

› **Kairangi/Excellence:**

Te Taura Whiri i te Reo Māori will set high standards of performance and delivery of its services.

► Operating in a COVID world

Covid-19 has motivated us to become more agile in our work practices and culture as the environment changes. We remain connected and focussed on the delivery of our kaupapa from wherever we are located. Our response to the pandemic has been proactive – anticipating what may happen next, planning for that eventuality and being agile in our response. We have transitioned in and out of alert levels, working in the office and at home as the need arose.

Since the first week of Level 4 lockdown in March 2020, we have supported the Iwi and All of Government response to COVID with translations and communications advice. We have moved to more online solutions, for example with our Level Finder Examinations (LFE), training for Toi Reo Māori and adjusting to operating online via Zoom/Teams.

► Our performance measurement approach

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

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

MĀORI LANGUAGE USE CONTINUUM: ZePA MODEL – HIGGINS & REWI



The ZePA/KoPA³ Model highlights how Right-shifting the position of an individual from Zero to Passive to Active can strengthen the position of the language within society. Right-shifting an individual from Zero to Passive can generate increased awareness of and support for language revitalisation more broadly, and the subsequent Right-shift from Passive to Active is then easier to achieve.

We will continue to trial and develop our new right-shift measurement tool (ZePA/KoPA) in 2022/23, as a way to measure impact. We will also partner with other reo Māori sector agencies to refine existing measurement tools, with a particular focus on measuring the Right-shifts being made by our respective and collective stakeholders.

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



Te arorau wawaotanga

Intervention logic 2020–24

Higher
Influence



TE TAURA WHIRI I TE REO MĀORI INFLUENCE

Lower
Influence

Based on the Maihi Karauna Goals



Te tautoko i ngā kawenga a te kāwanatanga

Supporting government responsibilities

► Improving Intergenerational Wellbeing

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



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

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

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

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



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

HE ARA WAIORA

WELLBEING

THRIVE

ENVIRONMENT

SPIRIT

SUCCESS FACTORS

Te Hononga CONNECTEDNESS

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

Te Tika THE RIGHT WAY

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

Te Manaakitanga ETHIC OF CARE

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

Te Kaitiakitanga STEWARDSHIP

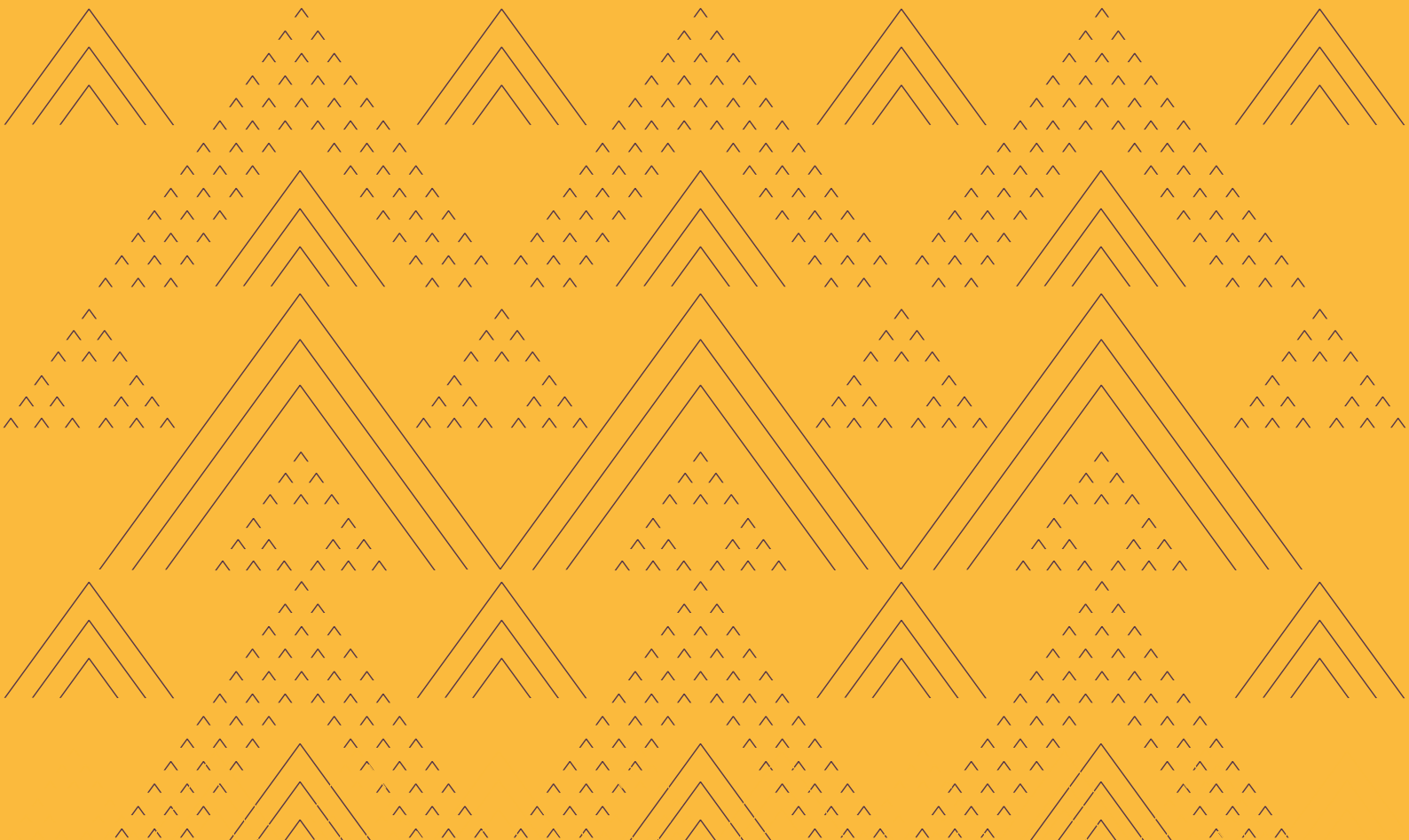
Government has directed Te Taura Whiri i te Reo Māori to lead the coordination of the implementation of the Maihi Karauna





Ko ō mātou hiahia me ngā mēhua mahi

Our intentions and
performance measures



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

01



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

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

► Why this matters

Through the Maihi Karauna we help ensure the Crown's contribution to the revitalisation of te reo Māori is strong, solid and fortifies Te Whare o Te Reo Mauri Ora. In Budget 2021, we received additional funding for our coordination and monitoring of the implementation of the Maihi Karauna, including the management of the Maihi Karauna Secretariat. To this end we have multiple programme evaluations in progress which will be completed by the end of June 2023.

This year we will look to extend our support beyond the core public service agencies (35) that already have language plans to the wider state sector (approximately 200 agencies³) and private sector organisations. Last year we developed an online language planning tool, Pae Mahere which aims to assist agencies to develop their own language plan and also provide a collaborative space for users to share their ideas.

A Joint Agency Project between Te Taura Whiri i te Reo Māori and Te Kawa Mataaho (PSC) came to fruition in 2021/22 with the release of the inaugural Te Taunaki Public Service Census Data. This was the first time all Public Service departments and departmental agencies have been surveyed and 40,000 public servants participated. The survey showed that more than 70% said they value their knowledge of te reo Māori and wish to grow it. Many people (65%) said staff at their agency are

encouraged to use te reo Māori. Development of te reo Māori capability is also supported by clear agency goals (60%) and role modelling, with 67% saying that they hear leaders in their organisation are regularly using te reo Māori. Nearly 60% of public servants use at least some te reo at work.

The survey included questions on te reo Māori capability, use, support, professional development and attitudes towards te reo Māori. Te Taunaki is a biennial Public Service census which will provide invaluable data on Maihi Karauna implementation in the public service.

As was acknowledged in the *Crown's Strategy for Māori Language Revitalisation 2019–2023*, government has many functions that affect the ways in which New Zealanders use, learn and value te reo Māori. The wider state sector also makes up around 13 percent of New Zealand's total workforce. As such, the state sector can make significant contributions to increasing awareness of and support for language revitalisation and the visibility and use of te reo Māori.

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

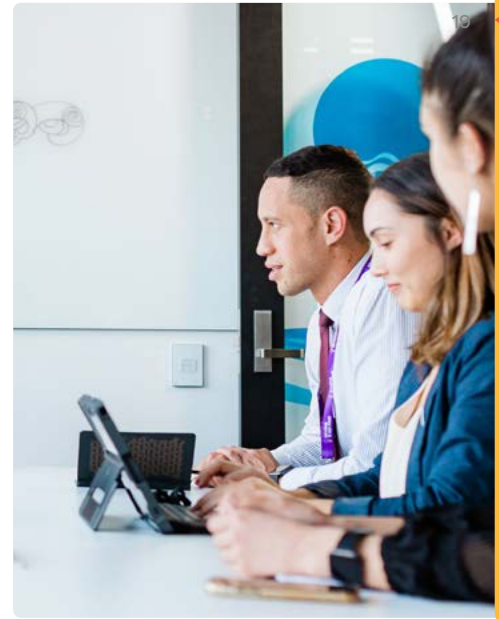
3. This does not include School Board of Trustees and Other Crown Entity Subsidiaries.

► What we will deliver in 2022/23

We will:

- › provide tools and advice to organisations to support their development and implementation of language plans, and capture and reporting of impacts (including Rights Shifts)
- › support public sector and private organisations to develop and implement language plans
- › monitor and support public sector and private organisations that have developed language plans
- › work with our lead Maihi Karauna organisations on projects that support the normalisation of te reo Māori
- › Promote the value of language planning.

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



► How we will assess our performance

MEASURE: Strengthening the Maihi Karauna to support Te Whare o Te Reo Mauri Ora	Estimated Actual/ Baseline 2021/22	Target 2022/23
*1.1 Number of state sector agencies that are supported to develop a language plan	33	20
1.2 Number of (approximately 200) state sector agencies that attend/view language planning workshops.	30	30
1.3 Increased number of joint lead agency language planning projects	3	4
1.4 Percentage of agencies reporting that Te Taura Whiri i te Reo Māori provided helpful tools and advice to support their language plan	60%	65%
1.5 Percentage of agencies that measure and report Right-shifts (Zero to Passive and Passive to Active) as a result of te reo Māori revitalisation activities	70%	75%

* From Vote Māori Affairs Estimates of Appropriation 2022/23

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

02



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

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

► Why this matters

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

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

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

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

The findings on the reach and impact of our 2021 Te Wiki o te Reo Māori report that proficiency, pride and interest in speaking te reo all continue to trend upward.

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

► What we will deliver in 2022/23

We will:

- › support key events (nationally and regionally), including Māori Language Week and the Māori Language Awards, to continue to raise the profile of te reo Māori and encourage all New Zealanders to support its revitalisation
- › encourage, support and promote private sector efforts to revitalise te reo Māori, and particularly those that have significant reach, visibility and influence
- › deliver a suite of celebratory events for our significant 2022 reo Māori milestones
- › grow our online reach, our brand awareness and engagement with our online audience
- › deliver online rangatahi-focused promotional campaigns.

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

► How we will assess our performance

MEASURE	Estimated Actual/Baseline 2021/22	Target 2022/23
*2.1 Increase in the number of email subscribers	New measure for 2022/23 Baseline email subscribers: 98,000	Target: 110,000 email subscribers Growth: 12,000 new subscribers
*2.2 Increase in the number of social media followers	New measure for 2022/23 Baseline social media followers across all our platforms: 136,000	Target: 150,000 social media followers Growth: 14,000 new social media followers
2.3 Increase in the number of post impressions** across social media platforms	New measure for 2022/23 Baseline awareness rate across all digital platforms: 15.3 million impressions per annum	Target: 16.3 million impressions per annum Growth: 1 million impressions per annum
2.4 Increase in the percentage of our audience who engage with our content across all digital platforms	New measure for 2022/23 Baseline audience engagement: 5%	Target: 6% Growth: 1%
2.5 Number of events supported – online and/or in person	40	40
2.6 Increase in the percentage of respondents that agree the Māori language is an important part of our culture in Aotearoa	New measure for 2022/23 Baseline percentage of respondents who agree that the Māori language is an important part of our culture in Aotearoa: 83%	Kantar Colmar Brunton poll baseline: Target: 84% of respondents agree that the Māori Language is an important part of our culture in Aotearoa Growth: 1% more respondents agree that the Māori language is an important part of our culture in Aotearoa
2.7 Percentage of organisations supported that reported right-shifts	70%	70%

* from Vote Māori Affairs Estimates of Appropriation 2022/23

** Post impressions are the total number of times a post was visible in user timelines or feeds.

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

03



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

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

► Why this matters

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

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

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

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

a new website and a one-stop resource hub www.tereo.co.nz for all our te reo resources. A new social platform designed to engage rangatahi in the 13–18 age group was created, with 10,000 followers acquired in the first month of activity.

► What we will deliver in 2022/23

We will:

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

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



► How we will assess our performance

MEASURE: Creating and promoting resources to support planning for and the learning and use of te reo Māori	Estimated Actual/ Baseline 2021/22	Target 2022/23
3.1 Increased universal lexical items (words and terms) to enable people to talk about technical and new things in te reo Māori	220	240
3.2 Increased standardisation of lexicon	2 non-Te Taura Whiri lexicon standardised	2
*3.3 Number of research and evaluation projects commissioned	4	4
3.4 Percentage of users who measure and report Right-shifts (Zero to Passive and Passive to Active) as a result of planning for, learning and/or using te reo Māori	70%	75%

* from the Vote Māori Affairs Estimates of Appropriation 2022/23

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

04



Te whakarite kia mau tonu te kounga o te reo Māori

Ensuring the quality of te reo Māori is maintained

► Why this matters

For Māori people in particular who speak or who are learning to speak te reo Māori, preserving a Māori perspective of the world and of one's place in the world, in one's choice of words is arguably more important in many instances than the words themselves. Indeed, if the Māori language of everyday communication becomes much more separated from its cultural base, the language might well reach a stage where it is no longer capable of describing or perpetuating Māori values and attitudes with any greater facility than English is able to.⁴

We focus on supporting the acquisition and use of te reo Māori through the provision of quality supports (translators and interpreters), resources, tools and the corpus.

In Budget 2021, we received funding to reform our Te Toi Reo Māori⁵ system (primarily for translators and interpreters) to make it standards-based and more clearly aligned with the New Zealand Qualifications Framework. Associated training, examinations and management systems will also be reviewed and updated, while implications for the Level Finder Examinations⁶ will be identified and addressed.

The Maihi Karauna Implementation Plan will be refreshed in 2022/23 focusing on increasing the number of people who value and use te reo Māori. Two wānanga have been held which focused on building a te reo Māori workforce and continuing the work of the shared priorities for Te Rangakura/ Shared Research Agenda group. Agencies continue to collaborate on initiatives such as Te Rangakura/ Shared Research Agenda, and a te reo Māori predictive tool – He Ara Poutama mō te reo Māori.

In 2021/22 we piloted two Te Papa Kōrero-initiated projects that focused on te reo Māori professional development programmes specific to the public sector:

- › Provision of te reo Māori to the Public Sector pilot is aimed at beginners (zero to low proficiency). This will continue into 2022/23.
- › Kura Reo Rāngai Tūmatanui is for recipients of the Level Finder Examination (LFE) level 3 upwards. The focus is aligned to the Maihi Karauna strategy, which focuses primarily on the big picture – creating the right conditions across government and Aotearoa New Zealand society for the revitalisation of te reo Māori. Te Taura Whiri i te Reo Māori is supporting the public sector to strengthen its te reo Māori workforce, a need identified and supported by Te Papa Kōrero (Maihi Karauna Chief Executive forum).

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

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

6. The Level Finder Examination (LFE) / Whakamātauria Tō Reo Māori is a national Māori language proficiency examination administered by Te Taura Whiri i te Reo Māori. It provides a general indicator of a candidate's ability to aurally recognise words and their knowledge of vocabulary and grammar.

We have also partnered with Toitū Kaupapa Māori Mātauranga (Māori Education Trust) to deliver te reo Māori Tertiary Scholarships. Three scholarships are available for students of te reo Māori and students who will use te reo Māori as the main component of their studies in 2022. They are available to undergraduate and postgraduate students, as well as those in their first year of study. There are 82 scholarships to award all together.

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

► What we will deliver in 2022/23

We will continue to:

- › review and redesign our Toi Reo Māori system
- › licence, register and provide training for translators and interpreters and facilitate access to their services
- › promote and deliver the Level Finder Examination
- › move to online delivery of programmes in response to the Covid-19 environment.

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

► How we will assess our performance

MEASURE: Ensuring the quality of te reo Māori is maintained	Estimated Actual/ Baseline 2021/22	Target 2022/23
*4.1 Percentage increase in the number of participants in Te Toi Reo Māori training (translators/interpreters)	29%	>25%
4.2 Number of participants who successfully complete Toi Reo Māori	New measure for 2022/23	50
4.3 Number of Maihi Karauna projects commissioned/started/completed	New measure for 2022/23	4
*4.4 Increased number of people sitting the LFE	150	180
4.5 Percentage of Te Toi Reo Māori participants that measurably right-shift	70%	75%

* from Vote Māori Affairs Estimates of Appropriation 2022/23.

Note: Regarding SPE 4.1 This percentage increase will be achieved by increasing the number of TRM training participants from 85 in 2021/22 to 107 participants in 2022/23.

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

05

Te hauora ā-whare me te kaha



Organisational health and capability

► Why this matters

Te Taura Whiri i te Reo Māori continues to commit to ensuring a safe and healthy work environment for all staff. Our focus will remain on keeping safe during the continuing pandemic, with all our kaimahi working from home during the Omicron outbreak. Our COVID-19 policy is operational and provides us with solid guidelines for maintaining workplace safety and wellbeing.

We are currently focusing on two main areas – the implementation of our Digital Transformation Programme and the development of our Sustainability Strategy. These both require us to adopt new ways of working and will drive efficiency across the business. They include a comprehensive recycling strategy for the office as we move away from paper-based processes.

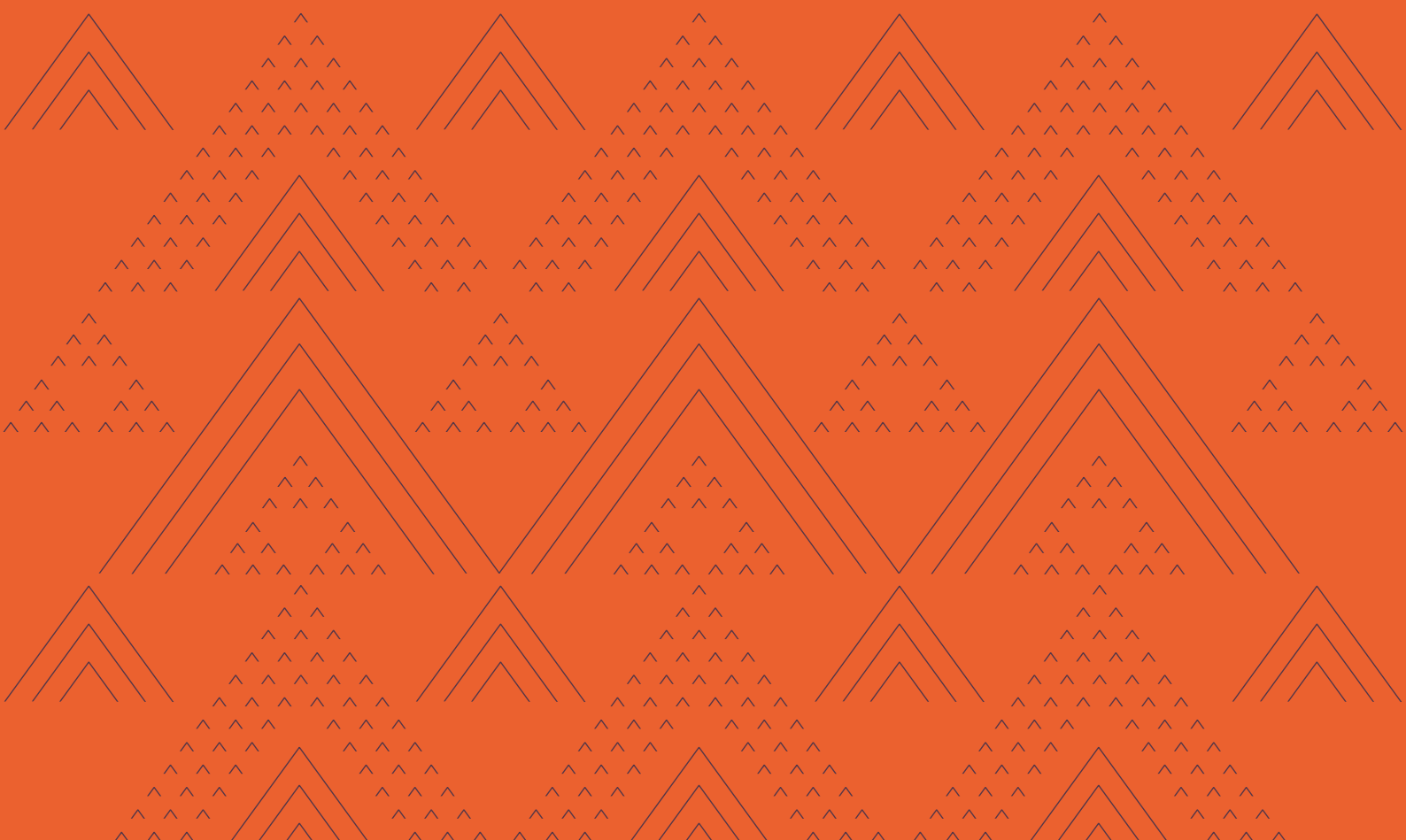
► How we will assess our performance

Indicator	Target 2022/23
5.1 Staff engagement	Results of the Staff Engagement Survey show that staff engagement is above 60 percent (> 60%)
5.2 Equal employment opportunity requirements met	Included in all relevant documents and practices
5.3 Maintain or improve audit ratings	Improve 'good' rating (for performance information and associated systems and controls) Maintain 'very good' rating (for management control environment and financial information systems and controls)
5.4 Digital Transformation Programme – new measure for 2022/23	Implementation of the Digital Transformation Programme Target 40%



Ko ā mātou pūtea tahua me ngā tauākī pūtea

Our budget and financial statements



Our funding for 2022/23

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

Whakarauora Reo mō te Motu (National Māori Language Revitalisation)

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

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

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

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

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

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

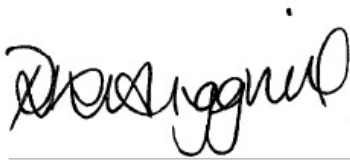
Total budget funding is shown in the table below.

Table 1: 2022/23 actual and budgeted income by output class

	2021/22 Estimated Actual \$	2022/23 Budget \$	Variance \$
Appropriation: National Māori Language Revitalisation	13,364,000	11,664,000	(1,700,000)
Total revenue – Crown	13,364,000	11,664,000	(1,700,000)
Other revenue	41,274	290,000	248,726
Total revenue	13,405,274	11,954,000	(1,451,274)
Total operating expense	10,714,892	14,567,911	(3,853,019)
Surplus/(Deficit)	2,690,382	(2,613,911)	(5,304,293)

Statement of responsibility

The prospective financial statements have been developed for the purpose of presenting the intentions of Te Taura Whiri i te Reo Māori in Parliament. Actual results may differ from the prospective financial statements. We are of the opinion that the forecast financial statements fairly reflect the expected financial position and operations of Te Taura Whiri i te Reo Māori for the year ending 30 June 2023. The Minister will be provided with an annual report as required by the Crown Entities Act 2004, and quarterly reports outlining performance against this Statement of Performance Expectations. We certify that the information contained in this report is consistent with the appropriations contained in the Estimates for the year ending 30 June 2023 and laid before the House of Representatives under section 13 of the Public Finance Act 1989.



Professor Rawinia Higgins

Toihau
Board Chair
Te Taura Whiri i te Reo Māori
30 June 2022



Charisma Rangipunga

Toihau Tuarua
Board Deputy Chair
Te Taura Whiri i te Reo Māori
30 June 2022

Prospective Statement of Comprehensive Revenue and Expense

For the Year Ending 30 June 2023

2021/22 Budget (\$)		2021/22 Estimated Actual (\$)	2022/23 Budget (\$)
Revenue			
Operating revenue from Crown			
13,364,000	Operating Appropriation	13,364,000	11,664,000
13,364,000	Total operating revenue from Crown	13,364,000	11,664,000
Finance revenue			
80,000	Interest income	38,540	80,000
210,000	Other Revenue	2,734	210,000
290,000	Total finance revenue	41,274	290,000
13,654,000	Total Revenue	13,405,274	11,954,000
Expenditure			
5,458,195	Personnel costs	4,504,689	6,363,047
310,936	Depreciation and amortisation expense	234,780	534,301
650,000	Promotion Costs	1,257,388	1,530,000
3,183,690	Research & Development Costs	1,644,362	1,647,000
250,000	Language Planning Costs	271,661	270,000
3,801,179	Other TTWh Operating Costs	2,802,012	4,223,563
13,654,000	Total operating expenses	10,714,892	14,567,911
13,654,000	Total expenses	10,714,892	14,567,911
-	Operating surplus/(deficit and total comprehensive revenue and expense	2,690,382	(2,613,911)

Prospective Statement of Financial Position

As at 30 June 2023

2021/22 Budget (\$)		2021/22 Estimated Actual (\$)	2022/23 Budget (\$)
Assets			
Current Assets			
5,074,324	Cash & Bank	9,459,049	6,397,316
-	Receivables	-	-
50,000	GST receivable	50,000	50,000
30,000	Prepayments	30,000	30,000
5,154,324	Total Current Assets	9,539,049	6,477,316
Non-Current Assets			
675,743	Property, plant and equipment	673,014	848,713
19,948	Intangible Assets	877	225,000
695,691	Total Non-Current Assets	673,891	1,073,713
5,850,015	Total Assets	10,212,940	7,551,029
Current Liabilities			
50,000	Payables	50,000	50,000
250,000	Employee entitlements	398,000	350,000
300,000	Total Current Liabilities	448,000	400,000
Non-current liabilities			
5,000	Employee entitlements	5,000	5,000
5,000	Total non-current liabilities	5,000	5,000
5,545,015	NET ASSETS	9,759,940	7,146,029
Equity			
5,545,015	General funds	9,759,940	7,146,029
5,545,015	Total Equity	9,759,940	7,146,029

Prospective Statement of Changes in Equity

for the year ended 30 June 2023

2021/22 Budget (\$)		2021/22 Estimated Actual (\$)	2022/23 Budget (\$)
5,545,015	General funds	7,069,558	9,759,940
5,545,015	Total Crown equity at 1 July	7,069,558	9,759,940
-	Surplus/(deficit) from operations	2,690,382	(2,613,911)
-	Total operating surplus/(deficit)	2,690,382	(2,613,911)
5,545,015	Total Crown equity at 30 June	9,759,940	7,146,029

Prospective Statement of Cash Flow

For the year ended 30 June 2023

2021/22 Budget (\$)		2021/22 Estimated Actual (\$)	2022/23 Budget (\$)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from (applied to)			
13,364,000	Receipts from Crown revenue	13,364,000	11,664,000
80,000	Interest received	38,540	80,000
210,000	Receipt from other revenue	2,734	210,000
(9,145,113)	Payments to suppliers	(6,417,757)	(8,620,686)
(4,163,714)	Payments to employees	(4,347,031)	(6,411,047)
50,000	Payment of GST	100,414	50,000
395,173	Net cash flow from operating activities	2,740,900	(3,027,733)
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from (applied to)			
(385,000)	Purchase of property, plant and equipment	(300,000)	(1,035,000)
(300,000)	Purchase of intangible assets	-	(300,000)
(685,000)	Net cash flows from investing activities	(300,000)	(1,335,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from (applied to)			
-	Net cash flows from financing activities	-	-
(289,827)	Net (decrease)/ increase in cash and cash equivalents	2,440,900	(4,362,733)
5,074,324	Cash and cash equivalents at beginning of year	7,018,149	9,459,049
4,784,497	Cash and cash equivalents at end of year	9,459,049	6,397,316
4,784,497	Represented by: Cash & cash equivalents	9,459,049	6,397,316

Statement of accounting policies

► Reporting Entity

Te Taura Whiri i te Reo Māori – the Māori Language Commission is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing the operation of Te Taura Whiri i te Reo Māori includes the Crown Entities Act 2004 and Te Ture mō Te Reo Māori 2016. The ultimate parent of Te Taura Whiri i te Reo Māori is the New Zealand Crown. Our primary objective is to provide services to the New Zealand public. We do not operate to make a financial return. Te Taura Whiri i te Reo Māori has designated itself as a public benefit entity (PBE) for financial reporting purposes. The prospective financial statements for Te Taura Whiri i te Reo Māori are for the year ending 30 June 2022 and were approved by the Board on 28 June 2022.

► Basis of preparation

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

► Assumptions

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

- › Major promotion projects celebrating te reo Māori milestones, Māori Language Week and Māori Language Awards will be undertaken
- › Toi Reo Māori and Level Finder Examination online programme platforms at least 40% complete
- › Information Technology Infrastructure projects at least 40% complete
- › Implementing Maihi Karauna initiatives
- › Distributing Maihi Karauna Events funding that supports te reo Māori revitalisation
- › Budget full-time equivalent (FTE's) are 56 (currently 45 FTE's)
- › New office lease and office move requiring office renovations
- › Part of the research budget of \$1.000 million for commissioning new research is expected to be used in collaboration with Te Mātāwai on a shared research agenda.

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

► Presentation currency

The financial statements are presented in New Zealand dollars.

Summary of significant accounting policies

► Revenue

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

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

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

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

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

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

► Financial assets

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

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

► Physical assets

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

► Depreciation

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

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

► Intangible assets

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

► Financial instruments

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

► Goods and Services Tax

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

► Commitments

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

► Leases

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

► Taxation

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

► Provision for employment entitlements

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

► Statement of cash flows

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

► Cost allocation

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

► Criteria for direct costs

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

► Criteria for indirect costs

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

TE TAURA WHIRI I TE REO MĀORI

MĀORI LANGUAGE COMMISSION



tetaurawhiri.govt.nz