

TE TAURA WHIRI
I TE REO MĀORI

MĀORI LANGUAGE COMMISSION



Statement of
Performance
Expectations

2024-
2025

He Ara Whāia,
He Ara Hou



Minister for Māori Development Hon Tama Potaka

Nei rā te mihi kau atu ki a koe.

We are pleased to present you with the Statement of Expectations of Te Taura Whiri i te Reo Māori for the year ending 30 June 2025.



Professor Rawinia Higgins

Toihau/Chairperson



Charisma Rangipunga

Toihau Tuarua/Deputy Chairperson



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Expectations 2024/25.

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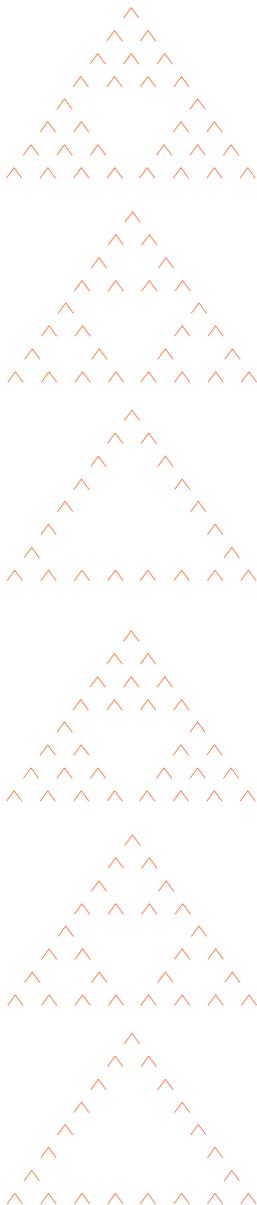




➤ A word from the Chair

He iti hoki te mokoroa,
nāna i kakati te kahikatea.

All great things start from some small action.



A small but powerful group climbing the steps of Parliament in 1972 kicked off a cultural sea change that led to te reo Māori becoming an official language of New Zealand, a network of iwi radio stations and the award-winning Māori Television Service take to air, and the access to state funded bilingual and total immersion Māori language education to all children from birth to 18 years.

The world has watched us, in growing numbers, as we have continued to advance our efforts. We are called upon to guide and support others who want to learn from us. The Māori language movement is part of a worldwide network of people and nations who are uplifting their ancestral heritage languages. Although we are a small nation, we are global leaders in revitalisation.

Despite our small efforts over the past 52 years, we must take time to reflect on our journey, celebrate our small achievements, map out our immediate future and contribute to this multi-generational effort. We have many more steps to climb but it is valuable – as all mountain climbers will tell you – to pause, take a breath and look back at the ranges you have scaled so far. Do not celebrate yet, you have a way to go, and the climb is always higher than you expect. But for motivation to carry on, review the ribbon of goat tracks you have forged on your way up before embarking on the next steps and cliffs to come.

The Crown's first ever Māori language strategy, the Māihi Karauna was launched in 2019. It outlined what the Crown would do to support a strong, healthy, thriving Māori language in New Zealand; Kia māhorahora te reo – everywhere, everyway, for everyone, every day.

Te Taura Whiri i te Reo Māori looks forward to this Government's articulation of its goals and commitment to te reo, which we will then implement with fervour and energy as we have done to date. This document sets out clear measures to ensure we are on track to meet expectations and deliver on our mandate to, among other things, promote te reo Māori as a living language and an ordinary means of communication.



“

Imagine an Aotearoa in which we are all connected to and proud of our ancestral languages, no matter where we came from. But if we cannot get it right for the first language of this country, we have no moral, infrastructural or economic blueprint to offer the same to those who have arrived on these shores later.

”

The 2019–2023 Maihi Karauna set a goal that by 2040, 85 per cent of New Zealanders (or more) will value te reo Māori as a key part of national identity. Our most up to date research from 2023, tells us that 73 per cent of New Zealanders feel just that. Numbers are important but what does it mean for our identity and culture?

It means te reo Māori is a basis on which to unify nationhood, not separate. It provides evidence that those who have toiled on this kaupapa have made great gains. It underscores a national appetite to keep moving in the direction we are already heading, one that was formalised on those steps on Parliament’s staircase over 50 years ago.

We have some healing to do as a nation, but we also have to remind ourselves that this kaupapa is a multi-generational one. It takes one generation to lose a language and three to get it back. This is a long game. We know how to do this and we must keep our focus tight.

Efforts come in large and small expressions. All contributing to the overall progress to realising the vision, “Kia māhorahora te reo”. The fruits of those efforts are already evidenced in educational achievement of children in Māori immersion education, in our multibillion-dollar Māori economy and in the unique face we present on the world stage but, more importantly, through the usage of te reo Māori by more New Zealanders.

When we restore te reo Māori as a normal part of Aotearoa life, as it has been before, we will then be in a position to work together to speak into reality a far richer, more textured and interesting world.

Professor Rawinia Higgins, PFHEA, FRSNZ
Board Chair

Te Taura Whiri i te Reo Māori



Our origins

For most of the 20th century the New Zealand government discouraged, banned and made it socially unacceptable to openly speak te reo Māori. In 1972, the Māori Language Petition was presented to Parliament, signed by more than 30,000 New Zealanders. 14 September 1972 became Māori Language Day and eventually expanded to what we now know as Te Wiki o te Reo Māori (Māori Language Week).

At the establishment of the Commission in 1987, our founding board members were Sir Timoti Karetū, Sir Kīngi Matutaera Ihaka, Dame Kāterina Te Heikōkō Mataira, Anita Moke and Dr Ray Harlow. The board's first action was to create our name: 'Te Taura Whiri i te Reo Māori: the rope that binds the language'. The logo, a partially woven rope, was created by Dame Kāterina at the same meeting, and the new name and logo were agreed to, a karakia shared and the decision ratified.

► We now have two distinct brand identities:



Our corporate identity bears the original taura whiri logo designed by Dame Kāterina. This can only be used by Te Taura Whiri i te Reo Māori or with our permission.



Our heitiki logo is available for the public to use to support te reo Māori revitalisation efforts. It can be used for events and presentations but not for commercial gain.

The triangle is the niho taniwha used in tukutuku, tāniko and whakairo; a symbol of strength, resilience and leadership.



The taura in the middle has frayed ends; the miro represents the uniqueness of iwi dialect and diversity.

The bands around the edges are strands of harakeke woven together. They represent iwi and people united together for te reo Māori.



The tongue represents the elements of revitalisation: status, critical awareness, acquisition, use and corpus.

The colours used in the arero represent the rākau (cuisenaire rods) used in teaching the Ataarangi method, familiar now to decades of learners. The colouring also recognises the diversity of people who live in Aotearoa and carries an inclusive message that te reo Māori is for everyone.





Our statutory functions

Te Taura Whiri i te Reo Māori was set up to promote the use of Māori as a living language and as an ordinary means of communication. As a result of Te Ture mō Te Reo Māori 2016, Te Taura Whiri now has a focused role in te reo revitalisation by working with other agencies to meet Crown commitments under the Act; by promoting te reo Māori to wider New Zealand; by investing in research; and acting with a wide remit to give effect to the status of te reo Māori as an official language.

► From Te Ture mō te Reo Māori 2016 (s40):

FUNCTIONS AND POWERS

40 Functions and powers of Te Taura Whiri

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



73% of people agree that the Māori language is an important part of our culture in New Zealand



62% of people agree that speaking te reo Māori is something to be proud of



70% of people think the use of te reo Māori is growing



80% of people see Māori Language Week as a chance to learn some words and phrases in the language

Source: Te Wiki o te Reo Māori survey 2023, conducted by Verian



Our board

We have five members on our board, with the most recent announcements being Dr Jeremy Tātere McLeod's reappointment for another term and the appointment of a new member, Te Atamira Jennifer Ward-Lealand.



Professor Rawinia Higgins
Toihau / Chair



Charisma Rangipunga
Toihau Tuarua / Deputy Chair



Dr Jeremy Tātere MacLeod
Board Member



Bayden Barber (CMinstD)
Board Member



Te Atamira Jennifer Ward-Lealand
Board Member



Leadership team



Ngahiwi Apanui-Barr
Tumu Whakahaere
(Chief Executive)



Tuehu Harris
Director (Te Hāpai Ō –
Corporate Services)



Matu Ihaka
Director (Te Hiringa –
Language Planning)



Ngaperā Hoerara
Director (Te Amo –
Policy and Development)



Piriimia Burger
Director (Te Toko Reo –
Partnerships and Promotions)



Te Tumatakuru O'Connell
Director (Te Puna Ratonga Reo
Māori – Māori Language Services)



Strategic direction

For the year ahead, we will focus on providing high-quality services and support to New Zealanders through the continued development and delivery of:

- › Language planning hui for organisations interested in activating their language planning and revitalisation initiatives
- › Toi Reo Māori to certify translators and interpreters
- › Level Finder Examinations for people to assess their reo Māori proficiency
- › Kura Reo to build the language capability of public sector reo Māori speakers
- › Support for Te Wiki o te Reo Māori – providing resources to encourage people to celebrate Te Wiki through relevant events and activities
- › Research to better understand and support the language's growth
- › Funding towards national events that promote, use and celebrate our country's language
- › Campaigns and promotions that strengthen our strategic partnerships and reach across media channels
- › Te reo Māori resources that share terminology and expand the Māori lexicon.

We have four strategic outputs from our Statement of Intent 2020–2024, which will cover the 2024/25 financial year until the new Maihi Karauna (Crown Māori Language Strategy) has been approved for the sector. Our work is summarised by these four focus areas, and they are:

01

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

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

03

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

04

Ensuring the quality of te reo Māori is maintained

We include additional measures in the category of “Organisational health and capability” to reflect staff engagement comparative with the public sector and the results of our annual audit.



Intervention logic 2020–24

Based on the Maihi Karauna Goals



Higher Influence

TE TAURA WHIRI I TE REO MĀORI INFLUENCE

Lower Influence



Our performance measures

SPE	Measure	Baseline 2023/24 ¹	Target 2024/25
1.1 *	Number of public sector agencies that are supported to develop a te reo Māori language plan	56	40
1.2	Percentage of agencies reporting that Te Taura Whiri i te Reo Māori provided helpful tools and advice to support their language plan	100%	80%
2.1 *	Number of email subscribers to Te Taura Whiri	101,811 email subscribers	120,000 subscribers
2.2 *	Number of social media followers to the Te Taura Whiri website and the Te Taura Whiri i te Reo Māori Facebook page	197,759 followers	180,000 followers
2.3	Strategically important kaupapa which promote te reo Māori are supported	40 events (estimated)	40 events
2.4	Increase in the percentage of respondents that agree the Māori language is an important part of our culture in Aotearoa	73%	74%
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
3.2 *	Number of te reo Māori research and evaluation projects commissioned	4	4
4.1 *	Number of participants in Toi Reo Māori training (translators/ interpreters)	85	85
4.2 *	Number of people sitting the te reo Māori Level Finder Examination (LFE)	378	200
5.1	Staff engagement is at or above the state sector average	63%	>60%
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	New measure	Not met/ Met/Exceeded Good rating = “met” Very good rating = “exceeded”
5.3	Performance information presented by Te Taura Whiri for audit complies with generally accepted accounting practice in NZ	New measure	Not met/ Met/Exceeded Good rating = “met” Very good rating = “exceeded”

* Refer The Estimates of Appropriations 2024/25 – [Vote Māori Development B.5 Vol.7, p.29](#)

1. Taken from monthly reporting figures to 31 March 2024.



Our performance measures by output

OUTPUT 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 is important

The wider state sector also makes up around 13 percent of New Zealand’s total workforce, meaning every New Zealander comes into contact with the public sector and its services. Harnessing its size and reach can boost visibility of te reo Māori and offer more ways for New Zealanders to engage with te reo every day.

► How this will be assessed

SPE	Measure	2023/24 Estimate	2024/25 Target
1.1 *	Number of public sector agencies that are supported to develop a te reo Māori language plan	20 to 60 per year	40 organisations
1.2	Percentage of agencies reporting that Te Taura Whiri i te Reo Māori provided helpful tools and advice to support their language plan	90% to 100% report positively	80%

* Refer The Estimates of Appropriations 2024/25 – [Vote Māori Development B.5 Vol.7, p.29](#)

OUTPUT 02

Te whakapiki i te tokomaha puta noa i Aotearoa e uara 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 is important

The report on the reach and impact of our 2023 Māori Language Week campaign² found:

- › that awareness of our campaign remains high among survey respondents, at 86%
- › 71% of New Zealanders find our Hei Tiki logo appealing and strongly reflecting inclusivity
- › 3 in 4 New Zealanders believe that te reo Māori is an important part of New Zealand's culture

► How this will be assessed

SPE	Measure	2023/24 Estimate	2024/25 Target
2.1 *	Number of email subscribers to Te Taura Whiri	100,000–110,000	120,000
2.2 *	Number of social media followers	195,000–205,000	180,000
2.3	Strategically important kaupapa which promote te reo Māori are supported	40 events	40 events ³
2.4	Increase in the percentage of respondents that agree the Māori language is an important part of our culture in Aotearoa	73% ⁴	74%

The evolution of communication channels, such as social media, means we will need to realign measure 2.1 and 2.2.

* Refer The Estimates of Appropriations 2024/25 – [Vote Māori Development B.5 Vol.7, p.29](#)

2. Te Wiki o te Reo Māori poll, conducted by Verian, December 2023

3. Capturing types of support e.g. attendance, collaboration and sponsorship

4. We commission this market research annually after Te Wiki o te Reo Māori. It remains an important tool for measuring shifting attitudes towards te reo Māori throughout wider Aotearoa

OUTPUT 03

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

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

► Why this is important

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

► How this will be assessed

SPE	Measure	2023/24 Estimate	2024/25 Target
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
3.2 *	Number of research and evaluation projects commissioned	4	4

* Refer The Estimates of Appropriations 2024/25 – Vote Māori Development B.5 Vol.7, p.29

OUTPUT 04

Te whakarite kia kounga tonu te reo Māori

Ensuring the quality of te reo Māori is maintained

► Why this is important

For people who speak or are learning te reo Māori, it's crucial to use words that reflect a Māori perspective on the world and where they fit in it. This matters more than the words alone. As the only organisation with the mandate to do so⁵, we ensure the quality of te reo Māori is maintained by certifying translators and interpreters and delivering te reo Māori proficiency testing.

► How this will be assessed

SPE	Measure	2023/24 Estimate	2024/25 Target
4.1 *	Number of participants in Toi Reo Māori training (translators/interpreters)	85	85
4.2 *	Number of people sitting the Level Finder Examination (LFE)	250–350	200

* Refer The Estimates of Appropriations 2024/25 – [Vote Māori Development B.5 Vol.7, p.29](#)

5. Refer to s40 of Te Ture mō te Reo Māori 2016.

ORGANISATIONAL HEALTH AND CAPABILITY

► Why this is important

These measures are not performance related but reflect our obligations as a good employer and our organisational commitment to having strong processes in place for the management of our performance and financial information.

6. This figure changes from year to year based on the state sector benchmark result in Ask Your Team survey.

7. Needs Improvement = Not met; Good rating = met; Very good rating = exceeded

8. This reflects the results of audit on our performance information: Needs Improvement = Not met; Good rating = met; Very good rating = exceeded

► How this will be assessed

SPE	Measure	2023/24 Estimate	2024/25 Target
5.1	Staff engagement is at or above the public sector average	> 60%	Met/not met ⁶
5.2	Financial statements presented by Te Taura Whiri for audit comply with generally accepted accounting practice in NZ in accordance with the Public Benefit Entity Standards Reduced Disclosure Regime	Good or very good audit ratings	Not met/met/exceeded ⁷
5.3	Performance information presented by Te Taura Whiri for audit complies with generally accepted accounting practice in NZ	Good or very good audit rating	Not met/met/exceeded ⁸



Reporting to the Minister

Quarterly reports detail progress against our performance framework and key priorities. Te Taura Whiri provides the Minister for Māori Development with quarterly reports relating to the quarters ending September, December, March and June (considered preliminary to the annual report). Reports related to Quarters 1 and 2 are provided within six weeks following the end of the quarter. The report related to the second quarter has an extended due date to allow for non-working days in January.



Our budget and financial statements

► Our funding for 2024/25

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
- › the 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: 2024/25 actual and budgeted income by output class

	2023/24 Estimated Actual	2024/25 Budget	Variance
	\$	\$	\$
Appropriation: National Māori Language Revitalisation	10,914,000	10,914,000	-
Total revenue – Crown	10,914,000	10,914,000	-
Other revenue	1,365,699	330,000	(1,035,699)
Total revenue	12,279,699	11,244,000	(1,035,699)
Total operating expense	12,666,830	14,020,425	1,353,595
Surplus/(Deficit)	(387,131)	(2,776,425)	(2,389,294)



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 2025. 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 2025 and laid before the House of Representatives under section 13 of the Public Finance Act 1989.

Prof Rawinia Higgins
Toihau /Board Chair
Te Taura Whiri i te Reo Māori
30 June 2024

Charisma Rangipunga
Toihau Tuarua /Board Deputy Chair
Te Taura Whiri i te Reo Māori
30 June 2024



Prospective Statement of Comprehensive Revenue and Expense

For the Year Ending 30 June 2025

2023/24 Budget (\$)		2023/24 Estimated Actual (\$)	2024/25 Budget (\$)
	REVENUE		
	Operating revenue from Crown		
10,914,000	Operating Appropriation	10,914,000	10,914,000
10,914,000	Total operating revenue from Crown	10,914,000	10,914,000
	Finance revenue		
80,000	Interest income	300,000	120,000
310,000	Other Revenue	1,065,699	210,000
390,000	Total finance revenue	1,365,699	330,000
11,304,000	Total Revenue	12,279,699	11,244,000
	EXPENDITURE		
7,323,404	Personnel costs	6,895,000	7,187,775
748,640	Depreciation and amortisation expense	776,684	915,340
1,280,000	Promotion Costs	1,029,632	1,326,000
1,335,000	Research & Development Costs	552,804	830,000
289,000	Language Planning Costs	77,211	289,000
730,000	Language Services Costs	341,694	698,000
3,157,777	Other TTWh Operating Costs	2,993,805	2,774,310
14,863,821	Total operating expenses	12,666,830	14,020,425
14,863,821	Total expenses	12,666,830	14,020,425
(3,559,821)	Operating surplus/(deficit and total comprehensive revenue and expense	(387,131)	(2,776,425)

Prospective Statement of Financial Position

As at 30 June 2025

2023/24 Budget (\$)		2023/24 Estimated Actual (\$)	2024/25 Budget (\$)
	ASSETS		
	Current Assets		
2,288,859	Cash & Bank	6,548,261	3,859,176
-	Receivables	-	-
50,000	GST receivable	50,000	50,000
30,000	Prepayments	100,000	100,000
2,368,859	Total Current Assets	6,698,261	4,009,176
	Non-Current Assets		
2,179,191	Property, plant and equipment	1,830,924	1,407,787
1,172,106	Intangible Assets	1,102,198	1,209,995
3,351,297	Total Non-Current Assets	2,933,122	2,617,782
5,720,156	Total Assets	9,631,383	6,626,958
	Current Liabilities		
50,000	Payables	178,000	200,000
350,000	Employee entitlements	600,000	350,000
400,000	Total Current Liabilities	778,000	550,000
	Non-current liabilities		
5,000	Employee entitlements	5,000	5,000
5,000	Total non-current liabilities	5,000	5,000
5,315,156	NET ASSETS	8,848,383	6,071,958
	Equity		
5,315,156	General funds	8,848,382	6,071,957
5,315,156	Total Equity	8,848,382	6,071,957

Prospective Statement of Changes in Equity

for the year ended 30 June 2025

2023/24 (\$)		2023/24 Estimated Actual (\$)	2024/25 Budget (\$)
8,874,977	General funds	9,235,513	8,848,382
8,874,977	Total Crown equity at 1 July	9,235,513	8,848,382
(3,559,821)	Surplus/(deficit) from operations	(387,131)	(2,776,425)
(3,559,821)	Total operating surplus/(deficit)	(387,131)	(2,776,425)
5,315,156	Total Crown equity at 30 June	8,848,382	6,071,957

Prospective Statement of Cash Flow

For the year ended 30 June 2025

2023/24 Budget (\$)		2023/24 Estimated Actual (\$)	2024/25 Budget (\$)
	CASH FLOWS FROM OPERATING ACTIVITIES		
	Cash was provided from (applied to)		
10,914,000	Receipts from Crown revenue	10,914,000	10,914,000
80,000	Interest received	300,000	120,000
310,000	Receipt from other revenue	1,065,699	210,000
(6,841,777)	Payments to suppliers	(4,414,478)	(6,187,416)
(7,323,404)	Payments to employees	(6,895,000)	(7,195,669)
50,000.00	Payment of GST	50,000	50,000
(2,811,181)	Net cash flow from operating activities	1,020,221	(2,089,085)
	CASH FLOWS FROM INVESTING ACTIVITIES		
	Cash was provided from (applied to)		
(200,000)	Purchase of property, plant and equipment	(40,000)	(100,000)
(650,000)	Purchase of intangible assets	(382,000)	(500,000)
(850,000)	Net cash flows from investing activities	(422,000)	(600,000)
	CASH FLOWS FROM FINANCING ACTIVITIES		
	Cash was provided from (applied to)		
-	Net cash flows from financing activities	-	-
(3,661,181)	Net (decrease)/ increase in cash and cash equivalents	598,221	(2,689,085)
5,950,040	Cash and cash equivalents at beginning of year	5,950,040	6,548,261
2,288,859	Cash and cash equivalents at end of year	6,548,261	3,859,176
2,288,859	Represented by: Cash & cash equivalents	6,548,261	3,859,176

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 2025 and were approved by the Board on 27 June 2024.

► Basis of preparation

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

► Assumptions

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

- › Major promotion projects celebrating te reo Māori milestones, Māori Language Week and Māori Language Awards will be undertaken
- › Implementing Maihi Karauna initiatives
- › Undertaking research, evaluations and monitoring of Te Whare o te Reo Mauriora and the Maihi Karauna
- › Distributing Maihi Karauna Events funding that supports te reo Māori revitalisation
- › Budget full-time equivalent (FTEs) are 60 (2023/24: 63 FTEs) and vacancies are based on projected start dates.

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. The current model predicts solvency over the next four years but not beyond this point. No baseline increases are expected over this period.

► 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



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