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TE TAURA WHIRI I TE REO MĀORI

MĀORI LANGUAGE COMMISSION

He Ara Whāia, He Ara Hou

Statement of Performance Expectations

2026/2027

Minister for Māori Development Hon Tama Potaka

Nei rā te mihi kau atu ki a koe.

We are pleased to present our Statement of Performance Expectations (SPE) for 2026/27. This document describes:

› the activities that Te Taura Whiri i te Reo Māori intends to undertake during the 2026/27 financial year

› the ways in which we will measure our performance

› the forecast results – both financial and non-financial – that we intend to achieve during the year

This SPE will be formally reported on in the Annual Report.

Professor Rawinia Higgins PFHEA FRSNZ MNZM
Toihau (Board Chair)

Dr Jeremy Tātere MacLeod
Toihau Tuarua (Deputy Board Chair)

Presented to the House of Representatives by Te Taura Whiri i te Reo Māori pursuant to section 149L 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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A word from the Chair

As we look to the year ahead, the landscape for Te Taura Whiri i te Reo Māori continues to be shaped by a climate of transition and recalibration. Recent years have been a litmus test for how we – and the other Māori sector entities – adapt to deliver our core business while keeping te reo Māori at the forefront of the national identity.

For the public sector, the drive for fiscal discipline has moved from a sudden adjustment to an ongoing fiscal constraint. In this context our commitment to the revitalisation of te reo Māori must be both resilient and strategically patient.

The drive for savings across the public sector has limited new investment, but it has not diminished our resolve. We continue to believe that revitalisation is fuelled by people and their commitment, rather than the fluctuation of resourcing alone.

For the 2026/27 period, Te Taura Whiri i te Reo Māori has made the deliberate decision to maintain the same performance measures as the previous year. This is a strategic choice rooted in the current policy cycle.

We are currently at a pivotal juncture with the refresh of the Maihi Karauna, a significant joint project alongside Te Puni Kōkiri. While the overarching strategy is set for completion by the new financial year, the detailed action plan that will drive the next phase of implementation will not be finalised until a few months later.

To ensure our accountability framework remains robust, it is logical to hold our current measures steady. This provides a stable baseline while we transition into the new Maihi Karauna action plan, allowing us to align future performance indicators with the refreshed strategic outcomes once they are ready for integration.

Our foci remain unchanged. We will continue to refine our delivery of critical enablers of te reo Māori revitalisation. We will continue to develop our partnership framework. And we will continue to build our capability to contribute to the Government's policies for the revitalisation of te reo Māori.

We are unable to take the lead on every tool in development for te reo Māori, and the evolving digital world continues to present risks regarding ethics and data sovereignty. But by grounding our mahi in collective action and trust, we ensure that we are part of the reo Māori journey and that it remains a living, thriving part of this country's identity.

We look forward to the mahi ahead, maintaining our steady course as we prepare to launch the next chapter of the Maihi Karauna. Together, we continue to safeguard the mana of our language for all who call Aotearoa home.

Professor Rawinia Higgins
PFHEA FRSNZ MNZM
Toihau (Chair)
Board of Te Taura Whiri i te Reo Māori

Our statutory functions

Te Taura Whiri i te Reo Māori was set up to promote the use of te reo 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.

87%

87% of NZers want to learn/improve their reo Māori because it is an important part of being an Aotearoa New Zealander

73%

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

64%

64% of NZers believe the use of te reo Māori is growing in Aotearoa

75%

75% of NZers say Te Wiki o te Reo Māori is a chance to celebrate something that's unique to our national identity

Source: Verian, Te Wiki o te Reo Māori 2025 Research Report.

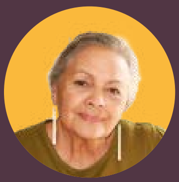
Our Board

We have five members on our Board, with the newest appointment being Mahanga Pihama on 26 September 2025.

Professor Rawinia Higgins PFHEA FRSNZ MNZM
Toihau (Chair)

Dr Jeremy Tātere MacLeod
Toihau Tuarua (Deputy Chair)

Te Atamira Jennifer Ward-Lealand CNZM
Kaiwhiri (Board member)



Dr Te Haumihiata Mason ONZM PhD (Hons)
Kaiwhiri (Board member)

Mahanga Pihama
Kaiwhiri (Board member)

Leadership team

Ngahiwi Apanui-Barr
Tumu Whakahaere (Chief Executive)

Matu Ihaka
Kaihautū (Deputy Chief Executive) (Te Hiringa – Language Planning)

Ngapera Hoerara
Kaihautū (Deputy Chief Executive) (Te Amo – Policy & Development)

Pirimia Burger
Kaihautū (Deputy Chief Executive) (Te Toko Reo – Communications & Promotions)

Strategic direction

As detailed in our 2025–2029 Statement of Intent,
we have three key strategic intentions:

One

Strengthening, where appropriate, the co-leadership of Te Taura Whiri i te Reo Māori to the Government's policy and associated contributions to the revitalisation of te reo Māori.

Two

Increasing the visibility and use of te reo Māori as a key element of our national identity and a living language in Aotearoa.

Three

Improving the consistency and quality of te reo Māori.

These intentions reflect our statutory role and our contribution to Te Whare o te Reo Mauriora and continue to guide our priorities for the year ahead.

Focus for 2026/27

For the 2026/27 financial year, we will place particular emphasis on building the foundations for strong, enduring leadership across the Māori language system, alongside the delivery of key kaupapa that support visibility, use, and quality. In particular, we will focus on:

- Strengthening our policy capability by establishing a dedicated policy function within Te Taura Whiri i te Reo Māori. This will enable us to provide more robust, timely, evidence-informed advice, and to more effectively fulfil our co-leadership responsibilities as we work with Te Puni Kōkiri, Te Mātāwai and the other Māori language entities.
- Meeting our co-leadership commitments with Te Puni Kōkiri, with a focus on progressing and completing the Maihi Karauna refresh. This work will help ensure that Crown Māori language policy settings remain coherent, future-focused, and aligned with the aspirations of Māori language communities.
- Partnering across the Māori language sector to increase the visibility and normalisation of te reo Māori, including working collaboratively with Te Mātāwai, Whakaata Māori, and Te Māngai Pāho on a coordinated programme for Te Wiki o te Reo Māori. This approach puts the Shared Outcomes Framework into practice through deliberate, coordinated action that reflects the full breadth of the Māori language sector.
- Delivering and supporting national kaupapa that recognise and advance te reo Māori revitalisation, including:
  - Te Wiki o te Reo Māori;
  - The Uhi Tai language symposium, held biennially; and
  - Ngā Tohu Reo Māori, which celebrates outstanding contributions to the revitalisation of te reo Māori.

Alongside these focus areas, we will continue to refine and deliver work that supports language revitalisation, including language planning guidance, national events and campaigns, certification for translators and interpreters, te reo Māori proficiency testing, and the development of high-quality language resources.

We include additional measures in the category of **Organisational Health and Capability** to reflect our commitment to being a well-governed, resilient organisation and to respond to the results of our annual audit.

Intervention Logic 2025–2029

OUTCOMES

The Maihi Karauna Audacious Goals

- New Zealanders value te reo Māori as a key part of national identity
- New Zealanders will have the ability and confidence to talk about at least basic things in te reo Māori
- Māori will use te reo Māori at least as much as English

Te reo Māori is a living language

IMPACTS

- Increased visibility and use of te reo Māori as a key element of our national identity and a living language in Aotearoa
- Improved consistency and quality of te reo Māori

Strengthened co-leadership of the Government's policy and associated contributions to the revitalisation of te reo Māori

OUTPUTS

Strengthening the evidence base to enable more informed decisions on language revitalisation opportunities

- Co-leading the development, implementation and reporting against a new Maihi Karauna
- Sharing and applying findings from domestic and international research

Supporting public efforts to increase the visibility, learning and use of te reo Māori

- Supporting events and kaupapa that promote and normalise te reo Māori
- Supporting language planning

Partnering with others to increase the visibility and use of te reo Māori

- Developing and realising co-investment opportunities to increase reach, enable access to expertise, and increase visibility, use and quality

Ensuring the quality of te reo Māori is maintained

- Licensing and providing training for translators and interpreters
- Delivering te reo Māori proficiency tests
- Supporting te reo Māori Corpus

INPUTS

- Confident/kamakama and creative staff
- Effective communications
- Strong networks and mutually beneficial relationships
- Timely and relevant advice and support
- Robust infrastructure, systems and processes

LOWER INFLUENCE

TE TAURA WHIRI I TE REO MĀORI INFLUENCE

HIGHER INFLUENCE

NOTE: The Maihi Karauna refresh is in development, and this model is based on confirmed assumptions at the time of writing.

Our performance measures

Ref.	Measure	Baseline 2025/26[1]	Target 2026/27
1.1 *	Engage in research projects that evaluate and investigate language revitalisation to design better products, services and policy	5	4
2.1 *	Increase in digital reach and engagement through active promotion^	278,400 followers	Achieved
3.1 *	Number of government, corporate, and community organisations supported with te reo Māori language planning tools and/or advice	69	70
3.2 *	Support kaupapa that normalise te reo Māori across diverse audiences^	23 events sponsored	30 events sponsored
4.1 *	Deliver high-quality Māori language services	Achieved	Achieved
5.1	Financial statements presented by Te Taura Whiri i te Reo Māori for audit comply with generally accepted accounting practice in NZ and in accordance with the Public Benefit Standards Reduced Disclosure Regime	Very Good	Good (Met) rating
5.2	Performance information presented by Te Taura Whiri i te Reo Māori for audit complies with generally accepted accounting practice in NZ	Very Good	Good (Met) rating

* Refer The Estimates of Appropriations 2026/27 – Māori Affairs Sector B.5 Vol.7 (p.28)
https://budget.govt.nz/budget/2026/estimates/v7/index.htm

^ Aligned with our statutory role to promote te reo Māori.

Note for SPE 3.2: Aligned kaupapa are supported through sponsorship, project collaboration, partnership agreements and non-financial support such as keynote speaking events that promote language revitalisation and te reo Māori.

1. Taken from monthly reporting figures to 30 April 2026.

Our performance measures by output

01

Output 1
Strengthening the evidence base to enable more informed decisions on language revitalisation opportunities

Why this is important

Language revitalisation efforts must continue to evolve. Research and evaluation play an important role in strengthening our understanding of what is working, where efforts should be focused, and where particular intervention types or activities may no longer be effective or appropriate.

Research also contributes to understanding whether the current balance between top-down (primarily through government, the education system and the media) and bottom-up (including inter-generational transmission in whānau and hapori) is supporting sustained language growth.

Building a robust evidence base enables Te Taura Whiri i te Reo Māori and the wider system to make more informed, timely and effective decisions about language priorities and opportunities.

How this will be assessed

Ref.	Measure	Baseline 2025/26	Target 2026/27
1.1	Engage in research projects that evaluate and investigate language revitalisation to design better products, services and policy	5	4

We publish our reports on our corporate website. You can access these in our reports library at https://www.tetaurawhiri.govt.nz/reports

02

Output 2

Supporting public efforts to increase the visibility, learning and use of te reo Māori

Why this is important

Our *Te Wiki o te Reo Māori 2025*[2] survey identified that 73 per cent of New Zealanders think te reo Māori is an important part of Aotearoa New Zealand culture. That same survey reported that 62 per cent of New Zealanders felt that speaking te reo Māori is something to be proud of. These survey results indicate that the awareness, empathy and recognition of te reo Māori is an important part of Aotearoa New Zealand culture and national identity.

As found in our 2025 *Maihi Karauna Updated Monitoring report*[3]:

- Youth are more likely to believe that Government should encourage everyday use of te reo Māori (65.8%) compared to the total population (53.4%)
- On average, there are about 3.5 basic speakers for every conversational speaker.
- Progress towards the goal of one million speakers is steady and, if not achieved by 2040, will probably be achieved before 2045.

These findings point to a positive trajectory for te reo Māori, while highlighting the importance of sustained public engagement. Status and mana are critical elements of language revitalisation. While there is strong public support for te reo Māori, continued visibility and accessible opportunities for public engagement with the language are required to translate positive attitudes into increased confidence and everyday use.

By amplifying te reo Māori in public and digital spaces, Te Taura Whiri reinforces the place of te reo as a living language, reaching audiences at scale. Tracking the growth and engagement of our digital audience provides insight into how effectively these efforts are supporting public awareness, participation and momentum for te reo Māori.

How this will be assessed

Ref.	Measure	Baseline 2025/26	Target 2026/27
2.1	Increase in digital reach and engagement through active promotion	278,400 followers	Achieved/ Not Achieved

We are measuring the size of our social media followers across all platforms. Facebook is where the largest portion of our audience engage with us, and we have been working to grow our audience following on TikTok, where we expect rangatahi to be more active.

2. Verian. (2026, December). Te Wiki o te Reo Māori 2025: Research Report. Te Taura Whiri i te Reo Māori. https://www.tetaurawhiri.govt.nz/te-wiki-2025-research-report
3. Nicholson Consulting, & Kōtātā Insight. (2026, January 26). Maihi Karauna updated monitoring report. Te Taura Whiri i te Reo Māori. https://en.tetaurawhiri.govt.nz/maihi-karauna-2025

03

Output 3

Partnering with others to increase the visibility and use of te reo Māori

Why this is important

The normalisation of te reo Māori across Aotearoa depends on visibility and on the willingness and capability of organisations to embed te reo Māori into their everyday practices, decision-making and culture.

Language planning is one of the most effective ways to shape communication and culture, and refers to the efforts made by governments, institutions, or communities to influence the development, use, or acquisition of a language.[4]

Over the past year, Te Taura Whiri i te Reo Māori has continued to see demand for language planning support from a wide range of organisations. We provide support by request and through our monthly kāhui mahere reo (language planning workshops) and our biennial Uhi Tai language symposium.

Participation and engagement from groups and organisations reflects increasing confidence and readiness across the system to take responsibility for contributing to te reo Māori revitalisation in ways that are appropriate to each organisation's environment.

We continue to find collaborative ways to work together with other organisations and participate in events that benefit te reo Māori and align with our mahi.

Through the **Maihi Karauna Event Fund**, Te Taura Whiri i te Reo Māori is able to support kaupapa that normalise te reo Māori across diverse audiences. We identify and engage with event organisers to assess eligibility. We have longstanding relationships with nationally recognised kaupapa such as Ngā Manu Kōrero, Te Matatini, and the Race Unity Speech Awards.

How this will be assessed

Ref.	Measure	Baseline 2025/26	Target 2026/27
3.1	Number of government, corporate, and community organisations supported with te reo Māori language planning tools and/or advice	69	70
3.2	Support kaupapa that normalise te reo Māori across diverse audiences	23 events sponsored	30

We track the number of unique organisations that attend our workshops and symposiums (meaning each organisation can only be counted once for the year).

We also have signed contracts for events supported through the Maihi Karauna Events Fund and track our non-financial support and participation in reo Māori events.

4. Decressac, A. (2024, December 7). Language planning: Shaping the future of communication. Medium. https://medium.com/@adecressac/language-planning-shaping-the-future-of-communication-829919ea0159

04

Output 4
Ensuring the quality of te reo Māori is maintained

Why this is important

For people who speak or are learning te reo Māori, it is crucial to use words that reflect a Māori perspective on the world and how people relate within it. This matters more than the words alone, as it shapes meaning, understanding and confidence in use.

As the only organisation with the statutory mandate[5] to do so, Te Taura Whiri i te Reo Māori ensures the quality of te reo is maintained through the certification of translators and interpreters, lexical development and the delivery of te reo Māori proficiency testing.

Corpus is a critical element of language revitalisation efforts and an enabler of language to remain living and responsive. In this regard Te Taura Whiri i te Reo Māori also plays an important role in responding to demand for new words, particularly within specialist lexical domains such as Information & Communication Technology (ICT), science and the public sector.

How this will be assessed

Ref.	Measure	Baseline 2025/26	Target 2026/27
4.1	Deliver high-quality Māori language services	New measure	Achieved

We employ certified translators and interpreters to deliver, translate, assess and design our highest quality te reo Māori services, including:

- proficiency testing through the Level Finder Examination (LFE)
- certification for translation and interpretation (Toi Reo Māori)
- translation services and Māori language advice
- domains of new words e.g. Winter Olympics glossary
- kura reo – immersive learning workshops for public service employees

5. Refer to s40 of Te Ture mō te Reo Māori 2016 https://www.legislation.govt.nz/act/public/2016/0017/latest/DLM6174566.html

Organisation health and capability

Why this is important

These measures are not performance related and instead reflect our organisational commitment to having strong processes in place for the management of performance and financial information.

How this will be assessed

Ref.	Measure	Baseline 2025/26	Target 2026/27[6]
5.1	Financial statements presented by Te Taura Whiri i te Reo Māori for audit comply with generally accepted accounting practice in NZ and in accordance with the Public Benefit Standards Reduced Disclosure Regime	Very good	Good (Met) rating
5.2	Performance information presented by Te Taura Whiri i te Reo Māori for audit complies with generally accepted accounting practice in NZ	Very good	Good (Met) rating

Reporting to the Minister

Te Taura Whiri i te Reo Māori provides written reports to the Minister at six months (end of December) and nine months (end of March), which detail progress against our performance framework and key priorities.

The Chief Executive may also provide a verbal report for the period ending June, considered preliminary to the annual report.

Reports are provided within six weeks following the end of the period, although the end of December report has an extended date to allow for non-working days in January.

6. This reflects the results of audit on our performance information: Needs improvement rating = Not Met; Good rating = Met; Very good rating = Exceeded.

Our budget and financial statements

Our funding for 2026/27

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) – *This appropriation is limited to supporting the revitalisation of the Māori language at a national level; and the administration of Te Taura Whiri i Te Reo Māori.*

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

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

Total budget funding is shown in the table below.

Table 1: 2025/26 Estimated Actual and 2026/27 Budgeted Revenue and Expenditure

	2025/26 Estimated Actual $	**2026/27 Budget $**	**Variance $**
Appropriation: National Māori Language Revitalisation	10,914,000	10,914,000	-
Total revenue – Crown	10,914,000	10,914,000	-
Other revenue	603,789	388,000	215,789
Total revenue	11,517,789	11,302,000	215,789
Total operating expense	12,658,916	12,229,951	**(428,965)**
Surplus/(Deficit)	**(1,141,127)**	**(927,951)**	**(213,176)**

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 2027.

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 2026 and laid before the House of Representatives under section 13 of the Public Finance Act 1989.

Prof Rawinia Higgins
PFHEA FRSNZ MNZM
Toihau (Board Chair)

Board of Te Taura Whiri i te Reo Māori

30 June 2026

Dr Jeremy Tātere MacLeod
Toihau Tuarua (Deputy Board Chair)

Board of Te Taura Whiri i te Reo Māori

30 June 2026

Prospective Statement of Comprehensive Revenue and Expense

For the Year Ending 30 June 2027

2025/26 Budget ($)		2025/26 Estimated Actual ($)	2026/27 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		
130,000	Interest income	119,206	130,000
210,000	Other Revenue	484,583	258,000
340,000	**Total finance revenue**	**603,789**	**388,000**
11,254,000	**Total Revenue**	**11,517,789**	**11,302,000**
	EXPENDITURE		
7,404,812	Personnel costs	7,301,437	7,407,629
870,316	Depreciation and amortisation expense	823,158	927,951
1,030,000	Promotion Costs (SPE Output 2)	827,433	646,670
830,000	Research & Development Costs (SPE Output 1)	470,723	365,000
280,000	Language Planning Costs (SPE Output 3)	294,796	67,000
430,000	Language Services Costs (SPE Output 4)	292,550	237,000
2,857,869	Other Operating Costs*	2,648,818	2,578,701
13,702,997	**Total operating expenses**	**12,658,916**	**12,229,951**
13,702,997	**Total expenses**	**12,658,916**	**12,229,951**
(2,448,997)	Operating surplus/(deficit and total comprehensive revenue and expense)	**(1,141,127)**	**(927,951)**

* Decrease in funding relates to anticipated savings across the organisation.

Prospective Statement of Financial Position

As at 30 June 2027

2025/26 Budget ($)		2025/26 Estimated Actual ($)	2026/27 Budget ($)
	ASSETS		
	Current Assets		
4,134,104	Cash & Bank	6,141,153	5,838,653
-	Receivables	20,000	20,000
50,000	GST receivable	100,000	100,000
100,000	Prepayments	150,000	170,000
4,284,104	**Total Current Assets**	**6,411,153**	**6,128,653**
	Non-Current Assets		
899,439	Property, plant and equipment	840,541	455,154
412,264	Intangible Assets	380,149	120,085
1,311,703	**Total Non-Current Assets**	**1,220,690**	**575,239**
5,595,807	**Total Assets**	**7,631,843**	**6,703,892**
	Current Liabilities		
200,000	Payables	300,000	300,000
350,000	Employee entitlements	400,000	400,000
550,000	**Total Current Liabilities**	**700,000**	**700,000**
	Non-current liabilities		
5,000	Employee entitlements	40,000	40,000
5,000	**Total non-current liabilities**	**40,000**	**40,000**
5,040,807	**NET ASSETS**	**6,891,843**	**5,963,892**
	Equity		
5,040,807	General funds	6,891,843	5,963,892
5,040,807	**Total Equity**	**6,891,843**	**5,963,892**

Prospective Statement of Changes in Equity

for the Year Ended 30 June 2027

2025/26 Budget ($)		2025/26 Estimated Actual ($)	2026/27 Budget ($)
7,489,804	General funds	8,032,970	6,891,843
7,489,804	**Total Crown equity at 1 July**	**8,032,970**	**6,891,843**
(2,448,997)	Surplus/(deficit) from operations	(1,141,127)	(927,951)
(2,448,997)	**Total operating surplus/(deficit)**	**(1,141,127)**	**(927,951)**
5,040,807	**Total Crown equity at 30 June**	**6,891,843**	**5,963,892**

Prospective Statement of Cash Flow

For the Year Ended 30 June 2027

2025/26 Budget ($)		2025/26 Estimated Actual ($)	2026/27 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
130,000	Interest received	119,206	130,000
210,000	Receipt from other revenue	484,583	258,000
(5,427,869)	Payments to suppliers	(4,534,320)	(3,894,371)
(7,404,812)	Payments to employees	(7,301,437)	(7,407,629)
50,000	Payment of GST	50,000	100,000
(1,528,681)	**Net cash flow from operating activities**	**(267,968)**	**100,000**
	CASH FLOWS FROM INVESTING ACTIVITIES		
	Cash was provided from (applied to)		
(100,000)	Purchase of property, plant and equipment	(18,000)	(152,500)
(543,000)	Purchase of intangible assets	(636,121)	(250,000)
(643,000)	**Net cash flows from investing activities**	**(654,121)**	**(402,500)**
(2,171,681)	Net (decrease)/ increase in cash and cash equivalents	(922,089)	(302,500)
6,305,785	Cash and cash equivalents at beginning of year	7,063,242	6,141,153
4,134,104	Cash and cash equivalents at end of year	6,141,153	5,838,653
4,134,104	**Represented by: Cash & cash equivalents**	**6,141,153**	**5,838,653**

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 2027 and will be approved by the Board in June 2026.

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. Te Taura Whiri i te Reo Māori is eligible to apply Tier 2 accounting standards as its 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:

- Promotion projects celebrating te reo Māori milestones, Māori Language Week and Māori Language Awards will be undertaken.
- Implementation of Maihi Karauna initiatives.
- Undertaking research, evaluations and monitoring of Te Whare o te Reo Mauriora and the Maihi Karauna.
- Distribution of Maihi Karauna Events funding that supports te reo Māori revitalisation.
- Budget full-time equivalent (FTEs) are 56 (2025/26: 52 FTEs) and vacancies are based on projected start dates.

Te Taura Whiri i te Reo Māori closely monitors its financial position to ensure ongoing financial sustainability. While recent budgets reflect short-term deficits, financial forecasts indicate the organisation remains solvent over the medium to long term. Active financial management and cost controls are in place to support operating within existing baselines in a tight fiscal environment. No baseline funding 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 therefore do not result in the recognition of a non-exchange liability. This 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 revenue and expense. A provision for impairment of receivables is established when there is objective evidence that Te Taura Whiri i te Reo Māori will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated realisable value.

Physical assets

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

Depreciation

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

- Leasehold improvements – five years, 20 percent
- Furniture and fittings – five years, 20 percent
- Office equipment – five years, 20 percent
- ICT equipment – four years, 25 percent
- Software development – four years, 25 percent

Intangible assets

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

Financial instruments

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

Goods and Services Tax

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

Commitments

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

Leases

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

Taxation

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

Provision for employment entitlements

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

Statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Te Taura Whiri i te Reo Māori invests as part of its day-to-day cash management. Operating activities include all activities other than investing and financing activities. 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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