

'Kia ita!'

Te Taura Whiri i te Reo Māori

MĀORI LANGUAGE COMMISSION



STATEMENT OF PERFORMANCE EXPECTATIONS 2015/16

TE TAURA WHIRI I TE REO MĀORI

MĀORI LANGUAGE COMMISSION

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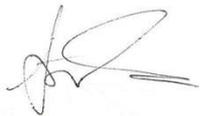
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Statement from the Commissioners

We are pleased to present our Statement of Performance Expectations (SPE) for 2015/16. This document describes:

- the activities that Te Taura Whiri i te reo Māori intends to undertake during the 2015/16 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.



Te Awanuiārangi Black
Acting Deputy Chairman
Board of Te Taura Whiri i te Reo Māori
24 June 2015



Katarina Edmonds
Commissioner
Board of Te Taura Whiri i te Reo Māori
24 June 2015

PART ONE - STATEMENT OF PERFORMANCE EXPECTATIONS (Non-financial)

Vote: Māori Development and output class

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

1. **Promotion of the Māori Language** – for initiatives to revitalise and develop the Māori language in New Zealand, including the promotion of the Māori language
2. **Māori Language Research** – for research and development projects that support the revitalisation of the Māori language.

The funding is intended to contribute to the achievement of the following impacts for Vote: Māori Development:¹

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

The output class Māori Language Research has been granted an exemption² from end of year performance reporting under section 15D(2)(b)(iii) of the Public Finance Act 1989. Accordingly, this output class is integrated with the other activities and services performed by Te Taura Whiri i te Reo Māori.

Areas of key focus for 2015/16 and 2016/17

The Statement of Intent (SOI) 2014–18 prioritised the following activities and services as our key areas of focus for the period covered by the SOI:

- aligning our strategic direction and operations to the Māori Language Strategy 2014 (MLS 2014), including:
 - developing a matrix of language vitality indicators
 - developing a monitoring and reporting framework for Māori language programmes offered throughout the state sector
 - reporting against both the matrix and the framework
- implementing recommendations for a national Māori language research agenda
- building and maintaining collaborative relationships with other key stakeholders in the Māori language sector
- implementing an internal evaluation framework to measure the impact of our services on the growth and health of te reo Māori and on support for dialects
- improving the delivery of our services to customers using modern technology

¹ Vote: Māori Development, *The Estimates of Appropriations 2014/15 - Māori, other populations and cultural sector*, B5, Vol B, page 158

² In the Vote: Māori Development appropriation documentation.

- improving our ability to tell our performance stories
- continuing to deliver our key services in community funding, language development, policy and research, and stakeholder engagement (business as usual).

Specific activities for 2015/16 and 2016/17

During these two years we will continue to align our strategy and operations with the MLS 2014 and other government priorities by undertaking the following activities, in addition to our business as usual services.

Research and policy

1. Implement the recommendations from the research undertaken on *Stakeholder engagement national research agenda for the regeneration and revitalisation of te reo Māori*.
2. Manage the four continuing projects from the initial phase of the research and development unit through to completion:
 - *Measure the health of the Māori language in homes and communities*
 - *Measure the value of the Māori language and culture to the New Zealand economy*
 - *Evaluate the impact of language regeneration and revitalisation workshops and their role in community-led language regeneration and revitalisation*
 - establish the scholarships programme based on the research priorities identified by stakeholders in item 1 above – carried forward from the 2014/15 year.
3. Publish the initial version of the matrix of language indicators.
4. Publish the first annual report on the planning and reporting for Māori language programmes across the state sector.
5. Work with the other state sector agencies involved with the Māori language to scope, agree and implement a rolling programme of evaluations of all Māori language programmes and services.
6. Scope, design and run a survey on New Zealanders' attitudes to te reo Māori and report on the results
7. Continue to make new research and policy publications available via the e-library.

Community funding

8. Implement a new funding management system, including modules for online applications and contracts management.
9. Scope and implement a consolidated funding programme (Mā te Reo and Community Based Language Initiatives – CBLI) driven by new criteria identified in the stakeholder research (item 1 in research and policy above).
10. Undertake a desktop review of the programmes run by Te Ataarangi (He Kāinga Kōrerorero and He Kura Whānau Reo).
11. Implement the framework to improve the evaluation of the impacts of community funding programmes on the members of the communities involved.

Language development

12. Review the Toi Reo Māori framework for training and examining interpreters and translators, including scoping a revised training model.
13. Scope options for making the corpus of language resources more widely available to support quality and appropriate use of the language.
14. Scope options for *He Pātaka Kupu 2* – the next generation of the monolingual dictionary.
15. Develop and socialise guidelines for bilingual signage with government, local government and business and through the New Zealand media.
16. Scope the new version of *Te Matatiki* – the dictionary of contemporary Māori words.

Stakeholder engagement

17. Undertake a comprehensive review of all our promotional campaigns, events and resource material.
18. Review the rationale, format and target audience for our quarterly publication, *He Muka*.
19. Replace our four existing websites³ with a single, integrated website using modern technology, to enable us to improve our engagement with our stakeholders. The new site will be operative from late June 2015 to support Te Wiki o te Reo Māori and be completed by August 2015.
20. Develop an organisational information/digital strategy to inform our digital, ICT and information planning and management and recognise the increasing role of social media in the revitalisation of te reo Māori.

Corporate services

21. Finalise arrangements for our accommodation for the next three years.
22. Implement a new electronic filing system to improve our ability to manage our information, and investigate options for an electronic document management system.
23. Undertake a value for money review of all existing ICT systems and infrastructure.

Performance framework

Diagrams

Figure 1 (taken from the SOI 2014–18⁴) shows the key elements of our performance framework – in particular, the alignment between:

- our vision and mission/purpose
- our three outcomes
- the five key result areas from the MLS 2014

³ www.tetaurawhiri.govt.nz, the Kōrero Māori site www.koreroMāori.co.nz, the Mā te Reo site supporting our funding applications www.ma-tereo.co.nz and the new website for He Puna Whakarauora <http://whakarauora.org.nz>

⁴ Available from www.tetaurawhiri.govt.nz.

- our output class and activities/services
- our inputs.

Figures 2 to 6 show how the key performance measures relate to specific activities and activities delivered by Te Taura Whiri i te Reo Māori.

Figure 1: Outcomes Framework - from the SOI 2014–18

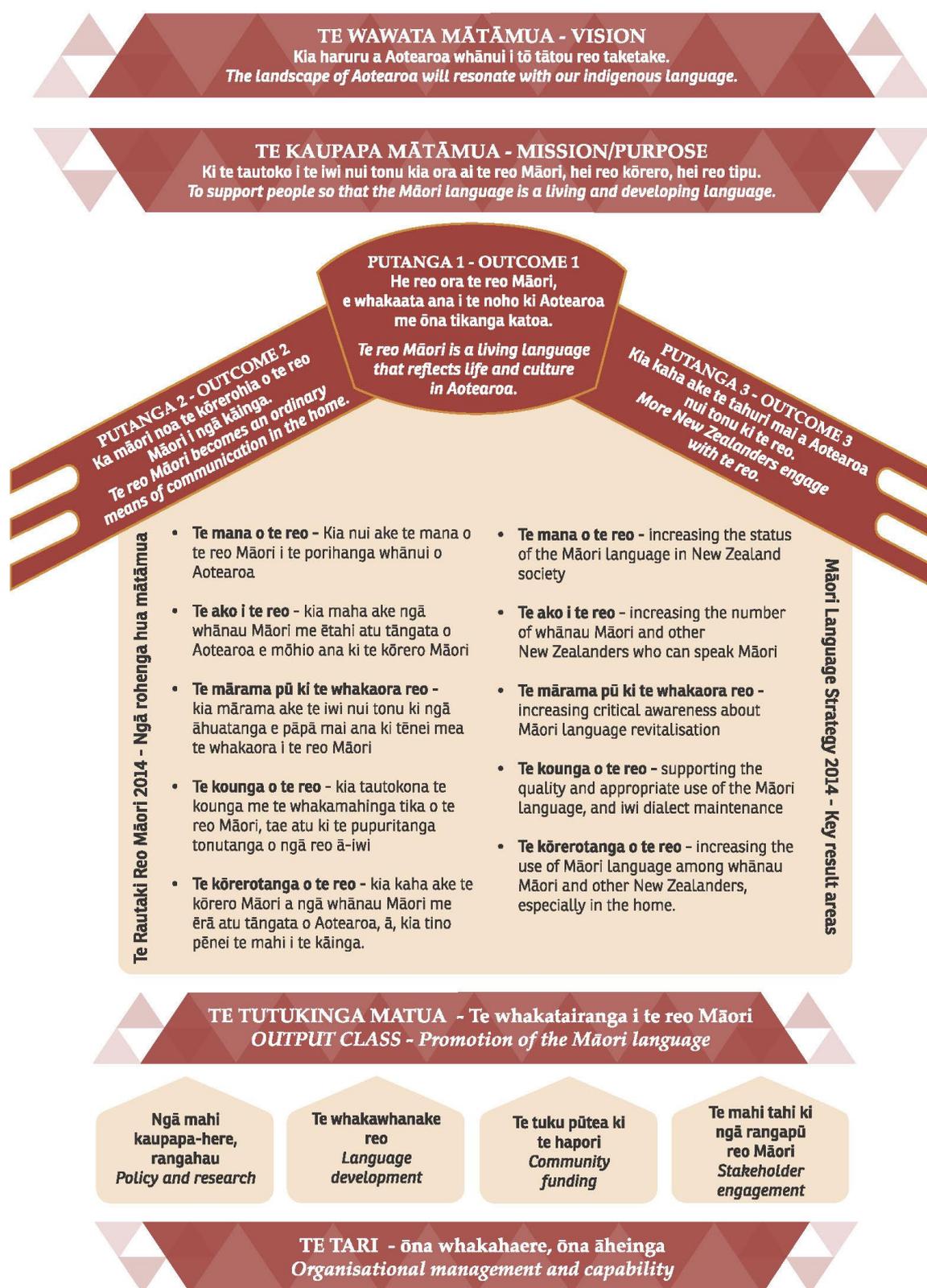
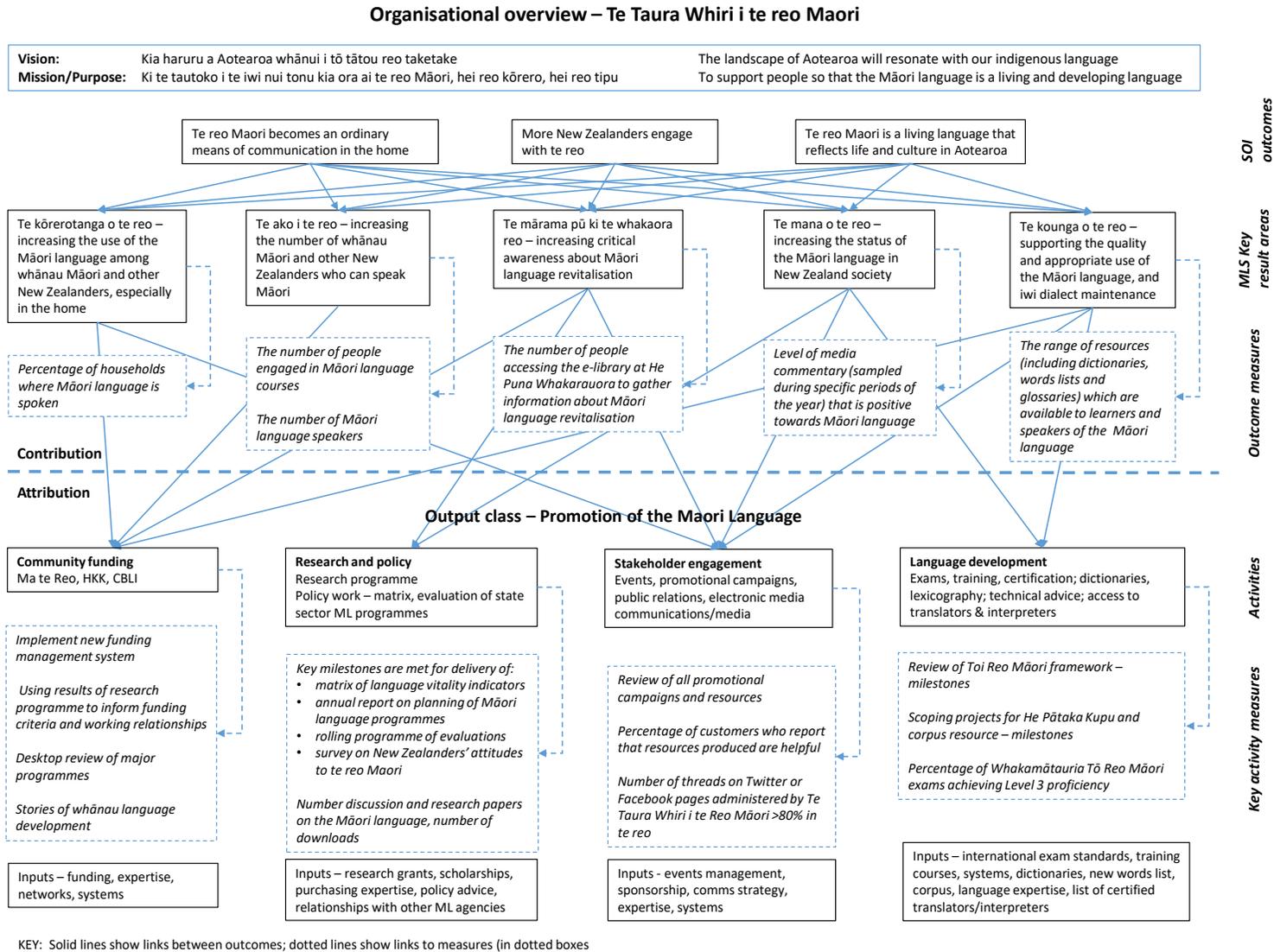


Figure 2: Top level organisational model



How we will measure our performance

Outcome measures

In addition to the performance measures listed in the tables on the following pages, we measure our performance against our outcomes and the key result areas of the MLS 2014. These measures are specified in our SOI 2014–18:

- percentage of households where Māori language is spoken
- the number of people engaged in Māori language courses
- the number of Māori language speakers
- the number of people accessing on e-library of He Puna Whakarauora to gather information about Māori language revitalisation
- level of media commentary that is positive towards Māori language
- the range of resources available to learners and speakers of Māori language.

SPE measures

The performance measures shown in the following tables for each of the activity areas are a mixture of:

- milestone targets for work being done to review existing services and develop new ones
- operational measures (effectiveness indicators, service management indicators and activity trends) focusing on the delivery of our business as usual activities.

Policy and research

Estimated total expenditure:

2014/15 – \$2,451,770

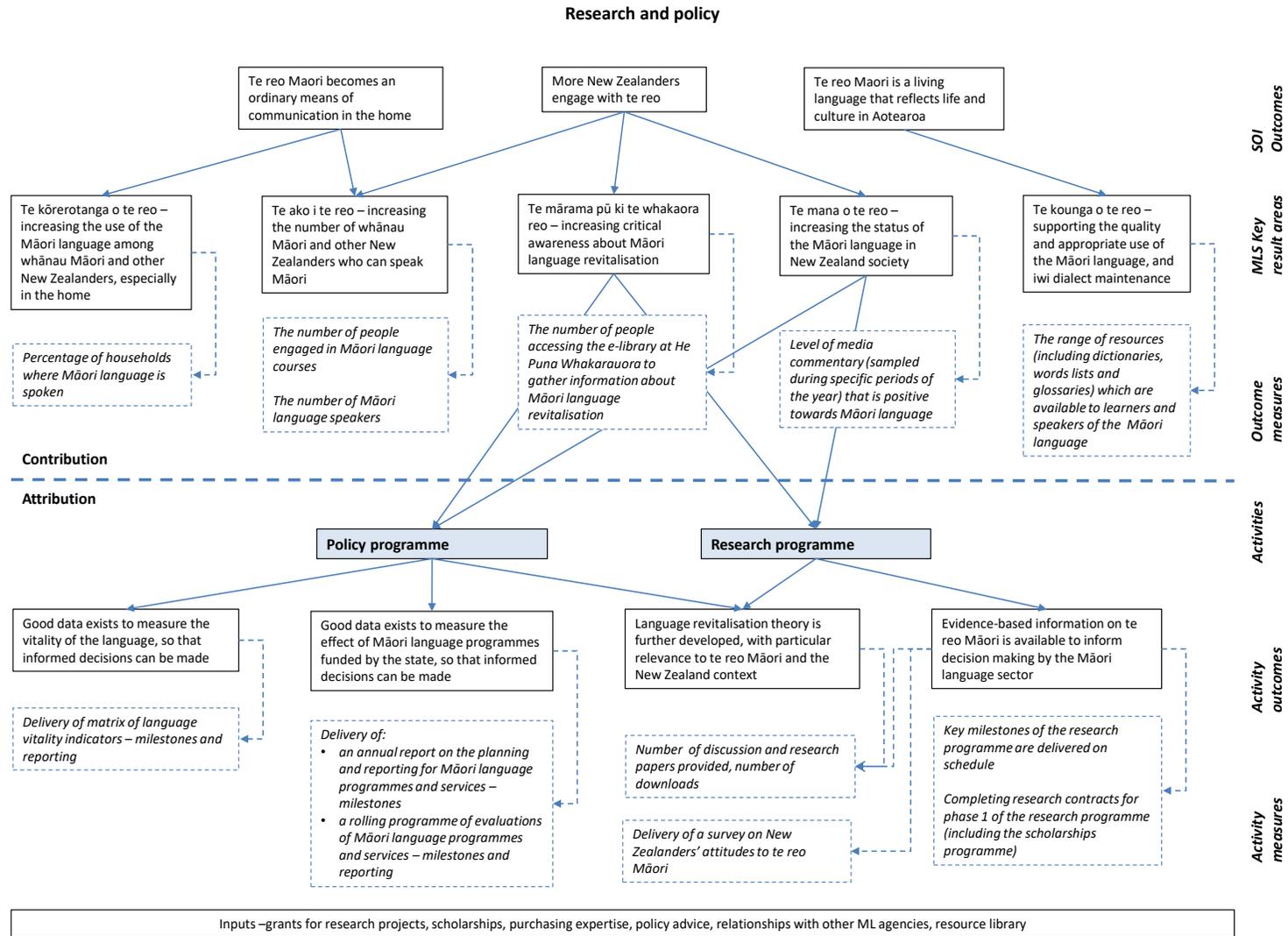
2015/16 – \$2,617,981

Te Taura Whiri i te Reo Māori funds research, development and innovations that support the revitalisation of the Māori Language and provides robust and appropriate advice on issues affecting the Māori language, including ways in which public policy can enhance outcomes for te reo Māori. In particular, work undertaken in this area is focused on creating good data and evidence-based information that can be used to support informed decision-making and further developing language revitalisation theory in a New Zealand context.

The establishment of the research unit, He Puna Whakarauora, took longer than was forecast in the SOI 2013–16, meaning that the confirmation and publication of the Māori Language research agenda was deferred to the 2014/15 financial year and the completion of the initial phase of research projects continues during 2015/16 and 2016/17.

Figure 3 shows how the policy and research activities and their outcomes and measures (shown on the following table) link to the wider organisational outcomes framework.

Figure 3: Research and policy model



KEY: Solid lines show links between outcomes; dotted lines show links to measures (in dotted boxes)

RESEARCH AND POLICY MEASURES	PAST TRENDS			2014-15 PERFORMANCE				FORECAST 2015-16	FORECAST 2016-17	ALIGNMENT TO MLS 2014
	2011-12 Actual	2012-13 Actual	2013-14 Actual	Forecast	Performance to Q3 2014/15	Variance	Notes			
Effectiveness indicators										
Development and use of the research and discussion papers in the e-library	New measure			200 downloads	N/A	N/A	Four papers have been loaded to the Te Taura Whiri website. However, there is no capacity to monitor downloads of individual documents on the current website. This data will not be able to be monitored until the new website is in place (from the beginning of 2015/16).	Documents accessed ≥1,200 times	Documents accessed ≥1,600 times	Te mārama pū ki te whakaora reo
Service management indicators										
Key milestones of the approved research and development programme are delivered on schedule	New measure				The report on the research project to identify priorities for the research agenda is expected to be published and form the plan for our research programme for the next several years.		Milestones met	Milestones met	Te mārama pū ki te whakaora reo	
Delivery of matrix of language vitality indicators	New measure						Milestones and reporting schedule	Milestones and reporting schedule	Te mārama pū ki te whakaora reo Te mana o te reo	
Delivery of annual report on the planning, reporting for state sector Māori language programmes	New measure						Milestones and reporting schedule	Milestones and reporting schedule	Te mārama pū ki te whakaora reo Te mana o te reo	
Delivery of a rolling programme of evaluations of Māori language programmes and services	New measure						Programme scoped by December 2015	Programme implemented 2016/17	Te mārama pū ki te whakaora reo Te mana o te reo	
Delivery of a survey on New Zealanders' attitudes to te reo Māori	New measure						Survey scoped and designed by 30 June 2016	Survey run by Dec 2016; reported by 31 Mar 2017	Te mana o te reo Te mārama pū ki te whakaora reo	

RESEARCH AND POLICY MEASURES	PAST TRENDS			2014-15 PERFORMANCE				FORECAST 2015-16	FORECAST 2016-17	ALIGNMENT TO MLS 2014
	2011-12 Actual	2012-13 Actual	2013-14 Actual	Forecast	Performance to Q3 2014/15	Variance	Notes			
Establishing the scholarships programme (to increase national interest and engagement)	New measure			By April 2015	N/A	N/A	April 2015 deadline will not be met. Will be an early focus for 2015/16, based on the research agenda received April 2015.	By December 2015	N/A	Te mana o te reo
Completing research contracts for phase 1 of the research unit development	New measure			By April 2015	Phase 1 of the research unit development included five projects: 2 completed - website/portal and research agenda report; 1 under contract; 1 RFP in process; 1 in direct negotiations		Complete the remaining three projects by due dates	Complete the remaining three projects by due dates	Te mana o te reo	
Activity trends										
Number of discussion and research papers provided to Māori language stakeholders	New measure			4	4	0%	Met forecast. Four papers have been published on the Te Taura Whiri website	300	400	Te mārama pū ki te whakaora reo

The five projects in phase 1 of the research unit development are (titles of projects in italics):

- *Stakeholder engagement national research agenda for the regeneration and revitalisation of te reo Māori* – final report received 30 April 2015
- *Create a research portal* – website operative from mid 2014; the initial tranche of research material is being loaded during the fourth quarter of 2014/15.
- *Measure the health of the Māori language in homes and communities* – results to be published 1 February 2017
- *Measure the value of the Māori language and culture to the NZ economy* – results to be published 1 February 2016
- *Evaluate the impact of language regeneration and revitalisation workshops and their role in community-led language regeneration and revitalisation* – results to be published 20 February 2017.

Language development

Estimated total expenditure:

2014/15 – \$1,065,206

2015/16 – \$726,477⁵

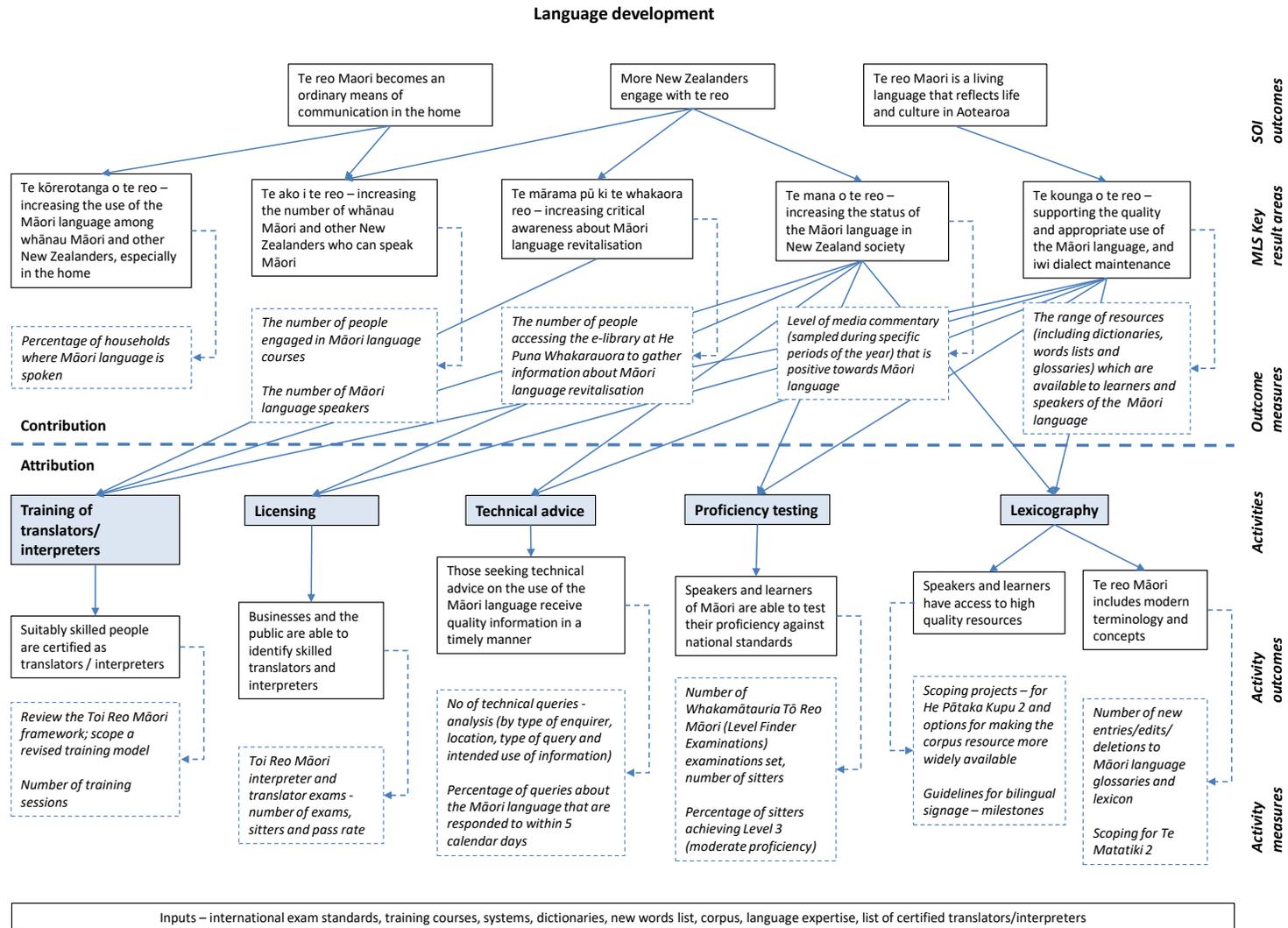
Te Taura Whiri i te Reo Māori provides a range of language development activity, intended to maintain the linguistic and cultural integrity of the language. Specifically, we:

- provide responses to queries about the use of the language
- set standards for the development of new words
- ensure glossaries and dictionaries are updated so that the language includes modern terms and concepts
- maintain a corpus (a database of linguistic examples against which usage can be checked and validated)
- set standards for the expert training of translators and interpreters, testing and certifying their proficiency
- provide opportunities for staff of organisations, students and members of the public to test their proficiency in te reo Māori.

Figure 4 shows how the language development activities and their outcomes and measures (shown on the following table) link to the wider organisational outcomes framework.

⁵ The decrease in the forecast expenditure for 2015/16 is the result of ceasing to use contractors to fill staff vacancies as the team now has a full complement of staff.

Figure 4: Language development model



LANGUAGE DEVELOPMENT MEASURES	PAST TRENDS			2014-15 PERFORMANCE				FORECAST 2015-16	FORECAST 2016-17	ALIGNMENT TO MLS 2014
	2011-12 Actual	2012-13 Actual	2013-14 Actual	Forecast	Performance to Q3 2014/15	Variance	Notes			
Effectiveness indicators										
Review the framework (training standards and criteria, and examinations) for Toi Reo Māori				New measure				Scoping report – by 31 March 2016	Draft new framework - by 31 March 2017	Te kōunga o te reo Te mana o te reo
Scoping reports for: He Pātaka Kupu 2 and options for making the corpus records more widely available				New measure				Both by June 2016	Select and implement proposed options	Te kōunga o te reo
Develop guidelines for bilingual signage				New measure				June 2016	Socialise guidelines by December 2016	Te kōunga o te reo
Develop new copy of contemporary words dictionary <i>Te Matatiki</i>				New measure				N/A	Scoping report for Te Matatiki 2 by 30 June 2017	Te kōunga o te reo Te mana o te reo
Service management indicators										
Percentage of external queries about the Māori Language that are responded to within 5 calendar days	New measure	94%	95%	84%	(12%)	Likely to not meet forecast. Most requests are responded to within 1-2 days; however, staffing changes have meant some more complex queries have taken longer.	95%	≥95%	Te kōunga o te reo	
Output trends										
Number of external queries about the Māori language received	351	395	288	300	206	(31%)	Demand driven - potential to be slightly below the forecast for the year.	300	350	Te kōunga o te reo

LANGUAGE DEVELOPMENT MEASURES	PAST TRENDS			2014-15 PERFORMANCE				FORECAST 2015-16	FORECAST 2016-17	ALIGNMENT TO MLS 2014
	2011-12 Actual	2012-13 Actual	2013-14 Actual	Forecast	Performance to Q3 2014/15	Variance	Notes			
Analysis of queries (by type of enquirer, location, type of query and intended use of information)	New measure			No target but provides a picture of the workload	Year to Date 50% of requests (102) have been received from public sector agencies; 44% (90) from private sector agencies or individuals and 7% (14) have been internal.			No target but provides a picture of the workload		Te kounga o te reo
Number of new entries/edits/deletions to Māori language glossaries and lexicon (total and by category)	2,266 total 5 new	2,385 total 149 new	2,423 total 230 new	2,000 total ≥ 230 new	1,694 total 65 new	(15%) total (72%) new	On track to exceed forecast for total edits Creation of new words is in response to demand only. Unlikely to achieve forecast	Maintain or improve trend	Maintain or improve trend	Te kounga o te reo
Number of Whakamātauria Tō Reo Māori (Level Finder Examinations) examinations set, number of sitters	5 exams	4 exams	5 exams	Maintain or improve trend	4	(20%)	One further exam is scheduled for Q4. On track for full year.	Maintain or improve trend	Maintain or improve trend	Te kounga o te reo; Te mana o te reo
	44 sitters	42 sitters	102 sitters		24	(62%)	One further exam is scheduled for Q4. Result is demand driven and may not achieve forecast.			
Percentage of sitters achieving Level 3 (moderate proficiency)	52%	50%	66%	Maintain or improve trend	75%	N/A	On track for full year	Maintain or improve trend	Maintain or improve trend	Te kounga o te reo; Te mana o te reo
Toi Reo Māori translator exam - number of exams, sitters and pass rate	1 exam	1 exam	1 exam	Maintain or improve trend	N/A	N/A	Exam is scheduled for early Q4	Maintain or improve trend	Maintain or improve trend	Te kounga o te reo; Te mana o te reo
	3 sitters	9 sitters	15 sitters		N/A	N/A				
	0%	22%	20%		N/A	N/A				
Toi Reo Māori interpreter exam - number of exams, sitters and pass rate	1 exam	1 exam	1 exam	Maintain or improve trend	N/A	N/A	Exam is scheduled for early Q4	Maintain or improve trend	Maintain or improve trend	Te kounga o te reo; Te mana o te reo
	3 sitters	4 sitters	4 sitters		N/A	N/A				
	0%	25%	0%		N/A	N/A				

Community funding

Estimated total expenditure:

2014/15 – \$7,062,246

2015/16 – \$9,683,066⁶

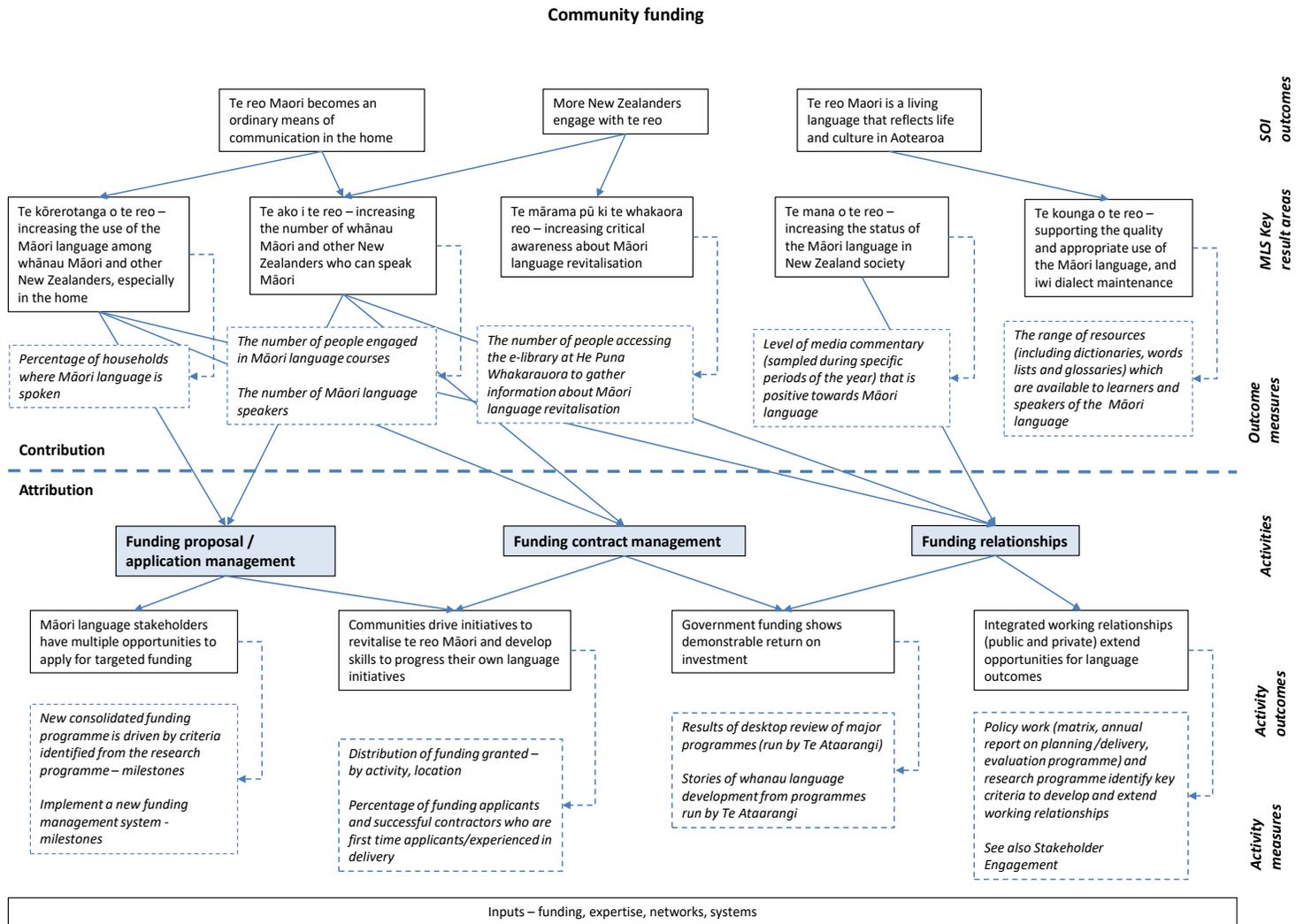
Te Taura Whiri i te Reo Māori supports whānau, hapū, iwi and Māori language community-driven initiatives to revitalise the language through the following funds: Mā te Reo, He Kāinga Kōrerorero and CBLI. We manage funding proposals/ applications and subsequent contracts and seek to build relationships with Māori language stakeholders, providers and other funders working with the sector.

The intention of our funding activities is that Māori have multiple opportunities to apply for and receive appropriate levels of support. A core principle of home and community-based language development is that initiatives designed, controlled and run by communities tend to be more successful than those developed independently of communities and later imposed on them. The role of Te Taura Whiri i te Reo Māori is to support, but not lead, community initiatives.

Figure 5 shows how the community funding activities and their outcomes and measures (shown on the following table) link to the wider organisational outcomes framework.

⁶ The 2015/16 figure includes unspent budget for CBLI carried forward from 2014/15.

Figure 5: Community funding model



KEY: Solid lines show links between outcomes; dotted lines show links to measures (in dotted boxes)

COMMUNITY FUNDING MEASURES	PAST TRENDS			2014-15 PERFORMANCE				FORECAST 2015-16	FORECAST 2016-17	ALIGNMENT TO MLS 2014
	2011-12 Actual	2012-13 Actual	2013-14 Actual	Forecast	Performance to Q3 2014/15	Variance	Notes			
Effectiveness indicators										
New consolidated funding programme, driven by criteria identified through the research programme				New measure				Criteria identified and implemented by 30 June 2016	Ongoing reviews to align with new research results - milestones	Te ako i te reo; Te kōrerorero o te reo
Major funding programmes achieve desired results				New measure				Desktop review of Te Ataarangi programmes by 30 Sept 2015	Implementation of proposals from desktop review for 2016/17 financial year	Te ako i te reo; Te kōrerorero o te reo
Recipients of funded services improve their language proficiency								Stories of progress from He Kāinga Kōrerorero and He Kura Whānau Reo		Te ako i te reo; Te kōrerorero o te reo
Service management indicators										
Funding management system is fit for purpose				New measure				Implement application module by 15 July 2015; contract management module by December 2015	Review and scope other enhancements	Te ako i te reo; Te kōrerorero o te reo

COMMUNITY FUNDING MEASURES	PAST TRENDS			2014-15 PERFORMANCE				FORECAST 2015-16	FORECAST 2016-17	ALIGNMENT TO MLS 2014
	2011-12 Actual	2012-13 Actual	2013-14 Actual	Forecast	Performance to Q3 2014/15	Variance	Notes			
Output trends										
The number of Mā te Reo/CBLI applications, \$ applied for, number of grants approved and \$ approved	New measure			Maintain or improve trend	185 applications (including 7 strategic grant applications) were received requesting \$7,750,275. Of the 185 applications received, 96 applications worth \$3,011,835 were approved funding.		Maintain or improve trend	Maintain or improve trend	Te ako i te reo; Te kōrerorero o te reo	
Funding is distributed across a range of activities and types of organisation throughout Aotearoa	New measure			No forecast set - descriptor only	Examples of funding support include Māori stage at Polyfest in Auckland, a Wānanga Reo in Dunedin, a Language Plan for Te Iwi o Ngāti Koata, Fish factsheets to be produced in te reo by NZ Landcare Trust, a mobile app for intermediate te reo speakers		No forecast set - descriptor only	No forecast set - descriptor only	Te ako i te reo; Te kōrerorero o te reo	
The percentage of Mā te Reo/CBLI applicants and successful contractors who are:										
First time applicants	New measure	46%	≥ 40%	49%	23%	37 out of 75 of successful providers to MTR Round 14 had applied for the first time. (Note that several providers made multiple applications.)	≥ 40%	≥ 40%	Te ako i te reo; Te kōrerorero o te reo	
Repeat applicants (those with > 4 years' support since Round 10)	New measure	19%	≥ 20%	19%	(7%)	14 out of 75 MTR Round 14 successful providers had received funding for >4 years since Round 10.	≥ 20%	≥ 20%	Te ako i te reo; Te kōrerorero o te reo	

Stakeholder engagement

Estimated total expenditure:

2014/15 – \$1,025,764

2015/16 – \$966,135

One of the principal responsibilities of Te Taura Whiri i te Reo Māori is to promote the use of te reo as a living language and as an ordinary means of communication. To do so, we use a variety of tools to engage with Māori language stakeholders including:

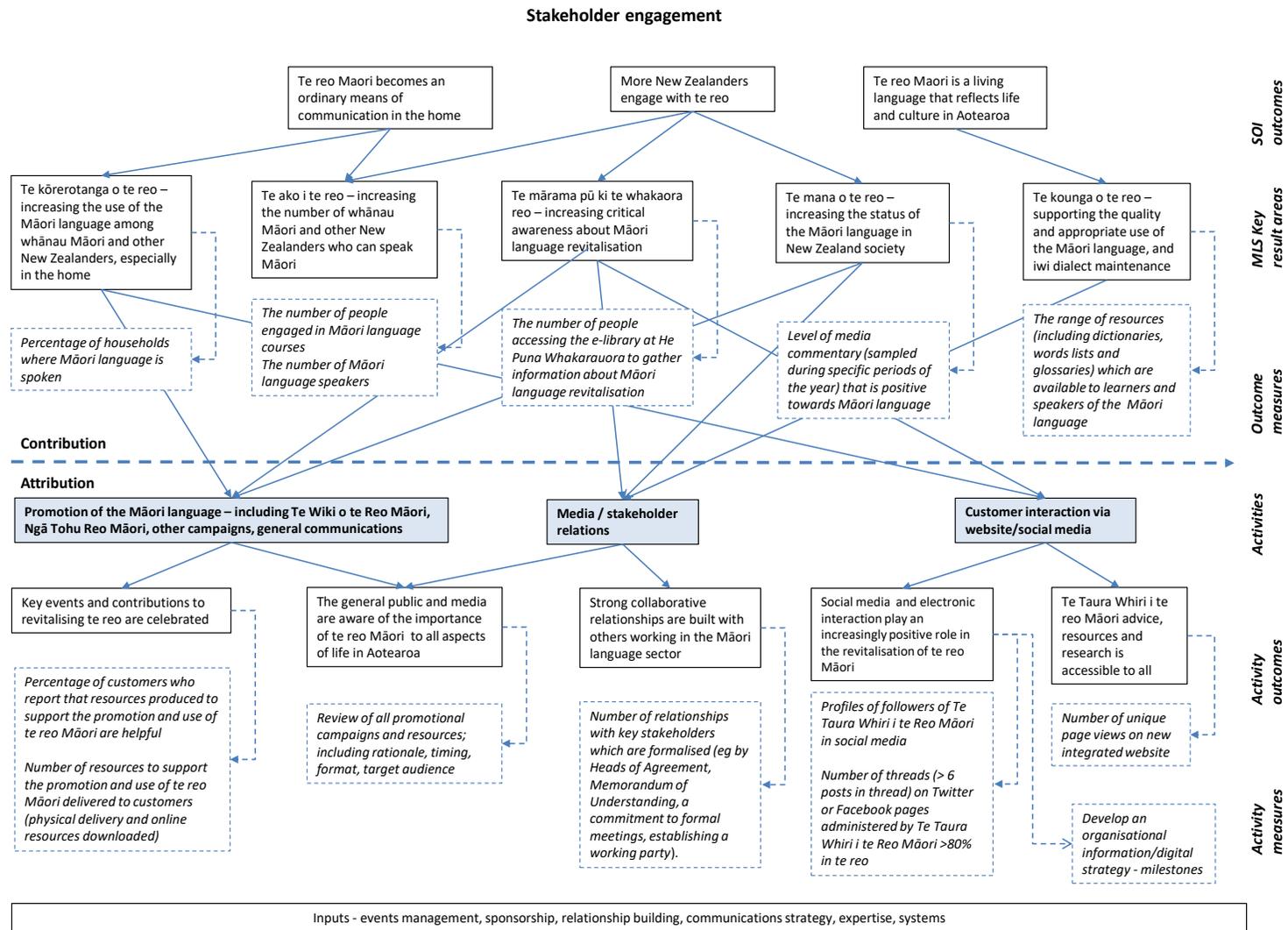
- managing events and promotional campaigns – Te Wiki o te Reo Māori, Ngā Tohu Reo Māori and specific targeted campaigns
- creating and distributing resources to support the events and campaigns
- working with the media and key stakeholders
- using electronic and social media to engage with key stakeholders.

In particular, Te Taura Whiri i te Reo Māori is creating a new integrated website, encompassing all of the functionality and content from the previous four separate websites - www.tetaurawhiri.govt.nz, www.koreroMāori.co.nz, www.ma-tereo.co.nz and www.whakarauora.org.nz. The new site will be operative from June 2015 to support Te Wiki o te Reo Māori 2015 and fully working by August 2015.

In addition, both the MLS 2014 and the Minister for Māori Development expect us to collaborate with others within the Māori language sector on issues of mutual interest, including research priorities, monitoring and reporting on Māori language programmes and developing the matrix of language vitality indicators.

Figure 6 shows how the stakeholder engagement activities and their outcomes and measures (shown on the following table) link to the wider organisational outcomes framework.

Figure 6: Stakeholder engagement model



STAKEHOLDER ENGAGEMENT MEASURES	PAST TRENDS			2014-15 PERFORMANCE				FORECAST 2015-16	FORECAST 2016-17	ALIGNMENT TO MLS 2014
	2011-12 Actual	2012-13 Actual	2013-14 Actual	Forecast	Performance to Q3 2014/15	Variance	Notes			
Effectiveness indicators										
Review of all promotional campaigns and resources	New measure							Review scoped and completed by 30 June 2016	All proposals implemented by 30 June 2017	Te mana o te reo; Te kounga o te reo; Te mārama pū ki te whakaora reo
Percentage of customers who report that resources produced to support the acquisition of te reo Māori are helpful.	New measure	80%	84%	Maintain or improve trend	89%	N/A	Results of SurveyMonkey on TWRM resources undertaken in Sept 2014.	Annual survey ≥ 90%	Annual survey ≥ 90%	Te mana o te reo; Te kounga o te reo; Te kōrerotanga o te reo
Service management indicators										
Number of relationships with key stakeholders which are formalised (eg by Heads of Agreement, MOU, a commitment to formal meetings, establishing a working party).	New measure			3	3	0%	A Working Group meets every 6 weeks to oversee progress for Te Wiki o te Reo Māori and Ngā Tohu Reo Māori.	6	9	Te mana o te reo; Te kounga o te reo; Te mārama pū ki te whakaora reo
Number of threads (>6 posts in thread) on Twitter or Facebook pages administered by Te Taura Whiri i te Reo Māori which are over 80 percent in te reo.	New measure			600	861	44%	Exceeded forecast. Māori language only posts are posted at our Twitter page, and at our two Facebook pages. Note that the definition of a thread will be defined more exactly for 2015/16 and outyears than for 2014/15	600	700	Te mana o te reo; Te mārama pū ki te whakaora reo

STAKEHOLDER ENGAGEMENT MEASURES	PAST TRENDS			2014-15 PERFORMANCE				FORECAST 2015-16	FORECAST 2016-17	ALIGNMENT TO MLS 2014
	2011-12 Actual	2012-13 Actual	2013-14 Actual	Forecast	Performance to Q3 2014/15	Variance	Notes			
Output trends										
Number of resources to support the acquisition and use of te reo Māori delivered to customers (physical delivery and online resources downloaded).	522,475	309,600	347,660	320,000	120,816	(62%)	On track for full year. Downloads are increasing and expected to continue to do so as Te Wiki o te reo Māori 2015 resources become available from May.	320,000	320,000	Te mana o te reo; Te kounga o te reo; Te mārama pū ki te whakaora reo
Profiles of followers of Te Taura Whiri i te Reo Māori in social media.	New measure			No forecast set	15,418	0%	Includes follows and likes on one Twitter account and two Facebook pages.	Maintain or improve trend	Maintain or improve trend	Te mana o te reo
Number of unique pageviews on new integrated website	New measure							TBC	TBC	Te mana o te reo

Note that the existing websites are not able to produce a consolidated figure for the number of pageviews so an estimate of the 2014/15 figure cannot be used as a basis for future performance.

PART TWO - STATEMENT OF PERFORMANCE EXPECTATIONS (Financial)

The financial projections shown as forecasts for 2014/15 on each of the following prospective financial statements have not been audited (as the column headings indicate).

The Minister for Māori Development is the responsible minister for Te Taura Whiri i te Reo Māori.

Statement of Responsibility

The prospective statements for Te Taura Whiri i te Reo Māori for the year ending 30 June 2016 contained in this report have been prepared in accordance with section 142 of the Crown Entities Act 2004.

The Corporate Services Manager of Te Taura Whiri i te Reo Māori acknowledges that in signing this statement, he accepts responsibility for the prospective financial statements contained in this report.

The financial performance forecast to be achieved by Te Taura Whiri i te Reo Māori for the year ending 30 June 2016 that is specified in the Prospective Financial Statements is as agreed with the Minister for Māori Development who is the Minister responsible for the financial performance of Te Taura Whiri i te Reo Māori.

The performance for each class of outputs forecast to be achieved by Te Taura Whiri i te Reo Māori for the year ending 30 June 2016 that is specified in the Statement of Performance Expectations is agreed with the Minister for Māori Development who is responsible for the Vote administered by Te Taura Whiri i te Reo Māori.

We certify that the information contained in this report is consistent with the appropriations contained in the Estimates for the year ending 30 June 2016 and laid before the House of Representatives under section 13 of the Public Finance Act 1989.



Poia Rewi
Acting Chief Executive
24 June 2015



Tuehu Harris
Corporate Services Manager
24 June 2015

Introduction

For the year ending 30 June 2016 Te Taura Whiri i te Reo Māori expects to receive from the Crown:

- \$9.501 million for the promotion of the Māori language in New Zealand, including \$6.317 million to support Mā te Reo, He Kāinga Kōrerorero and CBLI. These initiatives aim to support iwi, hapū and whānau to build their capacity in te reo Māori.
- \$2.000 million for research and development projects that support the revitalisation of the Māori language

Statement of significant underlying assumptions

Reporting entity

These are the prospective financial statements of Te Taura Whiri i te Reo Māori, an autonomous crown entity established under the Māori Language Act 1987.

Te Taura Whiri i te Reo Māori is a Tier 2 public benefit entity, as defined under the External Reporting board Accounting Standards Framework.

The prospective financial statements have been prepared in accordance with Section 142 of the Crown Entities Act 2004 and are consistent with generally accepted accounting practice and comply with the requirements of the applicable International Public Sector Standards.

The purpose of the prospective financial statements is to facilitate parliamentary consideration of the appropriation for, and planned performance of, Te Taura Whiri i te Reo Māori. They have been compiled on the basis of government policies and assume that the functions and duties of Te Taura Whiri i te Reo Māori will remain consistent with those set out in the Māori Language Act 1987.

The statements may not be appropriate for purposes other than those described.

Statement of significant accounting policies

These prospective financial statements comply with Public Benefit Entity (PBE) Financial Reporting Standard No. 42: Prospective Financial Statements (FRS-42).

Measurement system

The prospective financial statements have been prepared on a historical cost basis unless otherwise stated. The accounting policies have been applied consistently to all periods presented in the prospective financial statements.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollar.

The functional currency of Te Taura Whiri i te Reo Māori is New Zealand dollars.

Revenue

Te Taura Whiri i te Reo Māori derives revenue through the provision of outputs to the Crown, for services to third parties and interest on its deposits. Such revenue is recognised when earned and is reported in the financial period to which it relates. Revenue is measured at the fair value of consideration received.

SPECIFIC ACCOUNTING POLICIES

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 EDP 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 so as 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	5 years	20%
Furniture and Fittings	5 years	20%
Office Equipment	5 years	20%
EDP Equipment	4 years	25%
Software Development	4 years	25%

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 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 under Section 15 of the Second Schedule of the Māori Language Act 1987.

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, suppliers and for taxes.

Investing activities are those activities 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 costs 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 (FTEs) attributable to each output.

Changes in accounting policies

All revenue received, irrespective of source and usage has been included in the prospective financial statements. This differs from previous years' treatment where some revenue was treated as agency funds.

Financial statements

Prospective statement of comprehensive income

For the year ended 30 June 2016

	2014/15 Budget \$	2014/15 Estimated Actuals \$	2015/16 Forecast \$
REVENUE			
Operating revenue from Crown			
Operating appropriation	3,204,000	3,204,000	3,204,000
Mā Te Reo Fund - monitoring and evaluation	250,000	250,000	250,000
Research and development (R&D)	2,000,000	2,000,000	2,000,000
Community-Based Language Initiatives	1,460,960	1,460,960	1,480,960
Total operating revenue from Crown	6,914,960	6,914,960	6,934,960
Grants revenue from Crown			
Mā Te Reo fund	2,250,000	2,250,000	2,250,000
He Kāinga Kōrerorero	1,500,000	1,500,000	1,500,000
CBLI - Te Kura Whānau Reo	836,040	836,040	836,040
Total grants revenue from Crown	4,586,040	4,586,040	4,586,040
Finance revenue			
Interest income	125,000	350,303	350,303
Other revenue	120,000	166,764	166,764
Total finance revenue	245,000	517,067	517,067
TOTAL REVENUE	11,746,000	12,018,067	12,038,067
EXPENSES			
Operating expenses			
Amortisation	37,879	12,744	17,744
Depreciation	75,461	45,126	63,418
TTWh operating expenses	1,508,265	1,890,232	1,796,432
CBLI operating expenses	2,084,727	304,474	3,280,095
R&D operating expenses	3,102,068	1,598,770	1,574,064
TTWh personnel	2,007,154	1,975,075	2,190,817
CBLI personnel	55,000	10,587	130,800
R&D personnel	198,225	181,938	354,250
Total Operating Expenses	9,068,779	6,018,946	9,407,619
Contract Expenses (net)			
Mā Te Reo fund	2,300,000	3,250,000	2,250,000
He Kāinga Kōrerorero	1,500,000	1,500,000	1,500,000
CBLI - Te Kura Whānau Reo	836,040	836,040	836,040
Total contract expenses	4,636,040	5,586,040	4,586,040
Total Expenses	13,704,819	11,604,986	13,993,659

	2014/15 Budget \$	2014/15 Estimated Actuals \$	2015/16 Forecast \$
Operating surplus/(deficit)			
Operating surplus	(\$1,908,819)	1,413,081	(\$1,955,592)
Contracts surplus	(\$50,000)	(\$1,000,000)	\$0
Total operating surplus/(deficit)	(\$1,958,819)	413,081	(\$1,955,592)

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements.

Prospective statement of financial position

As at 30 June 2016

	2014/15 Budget \$	2014/15 Estimated Actuals \$	2015/16 Forecast \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5,152,800	7,700,222	7,726,917
Debtors and other receivables	75,000	60,000	75,000
Mā te Reo agency fund investment account	4,769,800	4,035,000	4,355,000
Prepayments	-	-	-
GST receivable	-	-	-
Total current assets	9,997,600	11,795,222	12,156,917
NON-CURRENT ASSETS			
Mā te Reo agency fund investment account	100,000	150,000	-
Property, plant and equipment	129,930	59,272	345,854
Intangible assets	497,891	16,935	304,223
Total non-current assets	727,821	226,207	650,077
TOTAL ASSETS	10,725,421	12,021,429	12,806,994
LIABILITIES			
CURRENT LIABILITIES			
Creditors and other payables	3,484,663	3,646,444	4,770,468
Mā te Reo agency fund investment account	900,000	220,000	900,000
GST payable	-	496,000	-
Employee entitlements	240,000	-	240,000
Total current liabilities	4,624,663	4,362,444	5,910,468
NON-CURRENT LIABILITIES			
Mā te Reo agency fund investment account	3,969,800	3,689,000	3,455,000
Employee entitlements	12,000	12,000	12,000
Total non-current liabilities	3,981,800	3,701,000	3,467,000
TOTAL LIABILITIES	8,606,463	8,063,444	9,377,468
NET ASSETS	2,118,958	3,957,985	3,429,526
OWNER'S EQUITY			
Brought forward	4,077,778	3,544,904	5,385,118
Current year earnings	(\$1,958,819)	413,081	(\$1,955,592)
Total Crown equity	2,118,959	3,957,985	3,429,526

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements.

Statement of changes in equity

For the year ended 30 June 2016

	2014/15 Budget \$	2014/15 Estimated Actuals \$	2015/16 Forecast \$
Total Crown equity at 1 July	4,077,778	3,544,904	5,385,118
Surplus Comprehensive Income	(\$1,958,819)	413,081	(\$1,955,592)
Total Comprehensive Income	(\$1,958,819)	413,081	(\$1,955,592)
Total Crown equity at 30 June	2,118,959	3,957,985	3,429,526

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements.

Statement of cash flows

For the year ended 30 June 2016

	2014/15 Budget \$	2014/15 Estimated Actuals \$	2015/16 Forecast \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from (applied to)			
Receipts from Crown revenue	11,501,000	11,501,000	11,521,000
Interest received	125,000	350,303	350,303
Receipt from other revenue	142,934	366,227	125,231
Payments to suppliers	(\$8,678,431)	(\$8,279,197)	(\$7,209,979)
Payments to employees	(\$2,235,379)	(\$2,365,259)	(\$2,587,454)
Payment of GST	518,665	56,307	-
Net cash flow from operating activities	1,373,789	1,629,381	2,199,101
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from (applied to)			
Sale of property, plant and equipment	-	-	-
Purchase of property, plant and equipment	(\$617,500)	(\$56,975)	(\$600,000)
Purchase of intangible assets	-	-	-
Net cash flows from investing activities	(\$617,500)	(\$56,975)	(\$600,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from (applied to)			
Capital contributions	-	-	-
Mā Te Reo Investment Fund	-	-	-
Net cash flows from financing activities			
Net (decrease)/ increase in cash and cash equivalents	756,289	1,572,406	1,599,101
Cash and cash equivalents at beginning of year	4,396,511	6,127,816	6,127,816
Cash and cash equivalents at end of year	5,152,800	7,700,222	7,726,917
Represented by: Cash & cash equivalents	5,152,800	7,700,222	7,726,917

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements.