

2018 - 19

E.34

'Kia ita!'

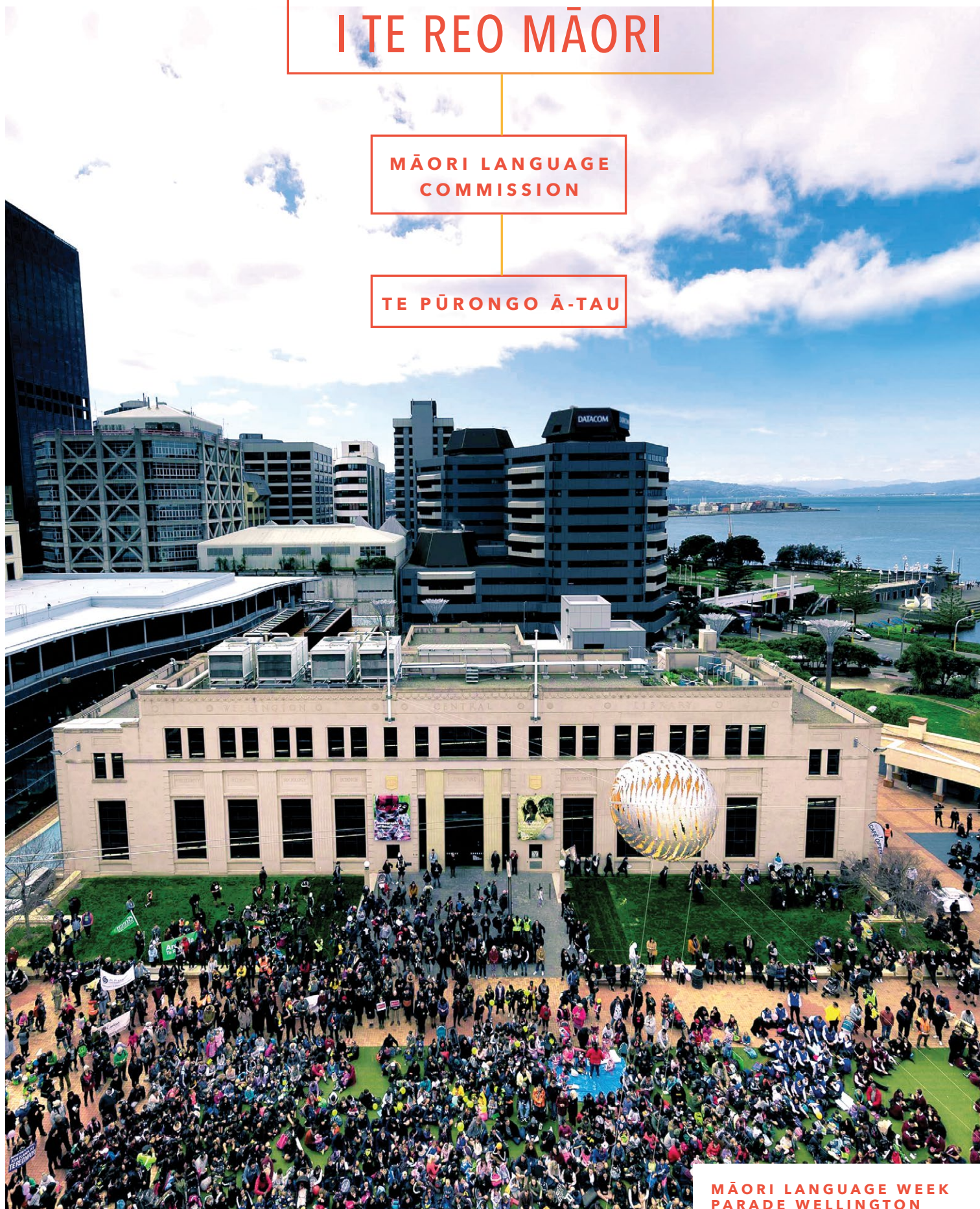
Te Taura Whiri i te Reo Māori
MĀORI LANGUAGE COMMISSION



TE TAURA WHIRI I TE REO MĀORI

MĀORI LANGUAGE
COMMISSION

TE PŪRONGO Ā-TAU



MĀORI LANGUAGE WEEK
PARADE WELLINGTON

MINISTER FOR MĀORI DEVELOPMENT
HON NANAIA MAHUTA

Nei rā te mihi e rere kau ana ki a koe, we are pleased to present you with the annual report of Te Taura Whiri i te Reo Māori for the year ending 30 June 2019.



Professor Rawinia Higgins
Toihau/Chair



Charisma Rangipunga
Toihau Tuarua/Deputy Chair

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He Kupu nā te Toihau A Word from the Chairperson

‘New Zealanders from all walks of life are increasingly holding on to te reo Māori as a part of their own identity.’

Planning for future generations, while holding on to the wisdom of past generations is a key feature of Māori leadership. I am indebted to our leaders, past and present, who have navigated our journey over many years.

Our 2018-19 year has been focused on the revitalisation of te reo Māori and planning for future generations of New Zealanders. Te Whare o te Reo Mauri Ora now stands as a fully functional working partnership between a national, representative body of Māori (Te Mātāwai) and the Crown.



Like any whare, ours has two bargeboards, or maihi, at the front. The *Maihi Karauna*, the Crown’s Māori Language Strategy, was raised and put in place this year by the Minister for Māori Development, Hon Nanaia Mahuta. It stands alongside the *Maihi Māori*, issued by Te Mātāwai.

In our Statement of Performance Expectations, we committed to a mutually beneficial working relationship with Te Mātāwai. Through this, Te Mātāwai leads the revitalisation of te reo Māori at the community level, known as the micro level in language planning. This is critical for revitalisation as it is where intergenerational transfer, day-to-day community learning and frequent use takes place.

At the macro, or societal level is the work of the Crown, with Te Taura Whiri i te Reo Māori leading the coordination of its implementation. This is necessary for revitalisation at the community level, making the Māori language a normal part of our lives in many domains. We have made substantial progress in

encouraging language planning and are on course to meet the cabinet target that all Public Service agencies will have a plan by the end of 2020-21.

Together, our maihi complete our house, but they do not fulfil its purpose. This is fulfilled when the words ‘active’ and ‘partnership’ spring to life – which happens when the whare is abuzz with the sound of cooperative, coordinated planning and implementation. Most importantly, this relationship leads to more te reo Māori usage.

Our *Maihi Karauna* vision of ‘Kia māhorahora te reo – everywhere, every way, for everyone, every day’ looks ahead to 2040. Like those of our ambitious ancestors, our goals are bold and audacious. This vision is the basis for four high-level key messages:

- Nō tātou te reo Māori: Te reo Māori is for all New Zealanders
- Kia mauri ora te reo: Te reo Māori is a living language
- He waka reo, he waka eke noa: We’re all in this together for te reo Māori

- Arohatia te reo: Te reo Māori matters.

Engaging with a broader range of people while respecting the integrity of te reo Māori and its kaitiaki (iwi and Māori) is fundamental to our work.

The Māori language is continuing to bring New Zealanders together: in celebration and also in mourning. In the aftermath of the Christchurch massacre tragedy, the BBC reported how haka were being performed across the country to honour the dead. Months later when a young Muslim New Zealander stood to speak about Christchurch at the UNHCR in Geneva, he began his speech in te reo Māori. He said he did so to honour the dead and to honour the living, the future. As we face the future together, New Zealanders from all walks of life are increasingly holding on to te reo Māori as part of their own identity.

Nō tātou te reo Māori.

Professor Rawinia Higgins
Chair | Toihau

‘Like those of our ambitious ancestors, our goals are bold and audacious.’



He Kōrero nā te Tumuaki From the Chief Executive

‘Our key motivation is to make this a reality by increasing the number of New Zealanders who value te reo Māori.’

This annual report recounts the successes of 2018-19. Those successes should be seen in the context of a deliberate strategy to strengthen the organisation and its service delivery since the enactment of the Māori Language Act 2016. This planning has seen Te Taura Whiri i te Reo Māori achieve its first good audit ratings across all three areas of review in 2016-17 and then consolidate that achievement in the ensuing year.



The Board asked my work colleagues and me to think differently and to do things differently. The Minister requested we ‘change it up’. The past year reflects our response to these challenges.

Underlining our response is the need to engage our people. While our target audience is clinically referred to as ‘wider New Zealand’, these are all ‘our people’. This is consistent with our key message that te reo Māori is New Zealand’s language and a language for all New Zealanders. Our key motivation is to make this a reality by increasing the number of New Zealanders who value te reo Māori.

Māori Language Week 2018 was our most successful yet. Our social media videos received 1.3 million views in six days – an increase of 202 percent on the previous year. There was an increase of 500 percent in the number of people marching with us in our parades, with more than 12,000 registrations overall, which was an increase of 445 percent on the previous year. While these statistics in themselves are not the sole indicator of a successful campaign, they certainly show we are going in the right direction.

Language planning is a key service addition to our business model. It represents a key component of the implementation of the *Maihi*

Karauna, the Crown’s Māori language strategy. As in 2017-18, a small but hugely enthusiastic, efficient and expert group of language warriors have achieved their annual goals. The team achieved this result with a kind and inclusive approach, working with government and private organisations to develop and implement plans that will guide them on their journey to becoming bilingual organisations.

The past year will be recorded as a very successful one for the licensing of new translators and interpreters. We saw seventeen candidates pass either the translator and/or the interpreter examinations. The target was an increase of 10 percent or twelve new translators and interpreters. This was because we held two examinations instead of one, ran training courses for all candidates and used more than one method to assess competence. Many of those who passed the examination were already highly competent in te reo Māori or had bravely returned for a second go at the qualification. I’d like to acknowledge and pay tribute to iconic language warrior, Lee Smith for his contribution, not just in this year, but in the past two years the platform was laid as well as throughout his incredible life. Moe mai rā e te rangatira.

I am particularly proud of our effort at Te Matatini 2019 in Wellington. We added a record number of email addresses to our database and our T-shirts and jute bags adorned the bodies and arms of many of the attendees, but most importantly: we delivered our first joint public presentation with our partner Te Mātāwai. This may seem like a small thing, but for us it was a key step in our journey.

I thank our Board and, in particular our supportive and encouraging Chair, Professor Rawinia Higgins – e te rangatira, e mihi ana te ngākau – tēnā koe i whakapono mai. To my work colleagues who have put in another great shift, I am privileged and proud to be in this role and to work with you to restore te reo Māori to its rightful place as a living language and an ordinary means of communication for all New Zealanders. Another year with even more challenges lies ahead.

Kua mutu te tau, kua tau anō te tau – kia kaha te reo Māori! Kia tau ngā manaakitanga a ō tātou tīpuna ki a koutou katoa.

Ngahiwi Apanui
Tumuaki | Chief Executive



11 Sittings

of te reo Māori proficiency Level Finder Examination

17

new translators and/or
interpreters licensed

7

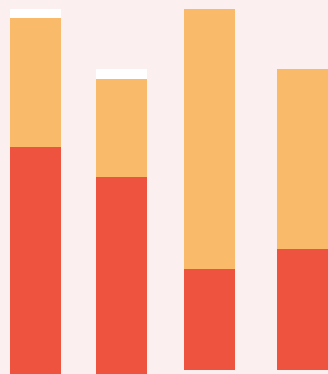
Māori Language
Week parades
held around
the country



12,000+
registered
participants

4

research
projects



11

organisations
completed
and registered
their language plans



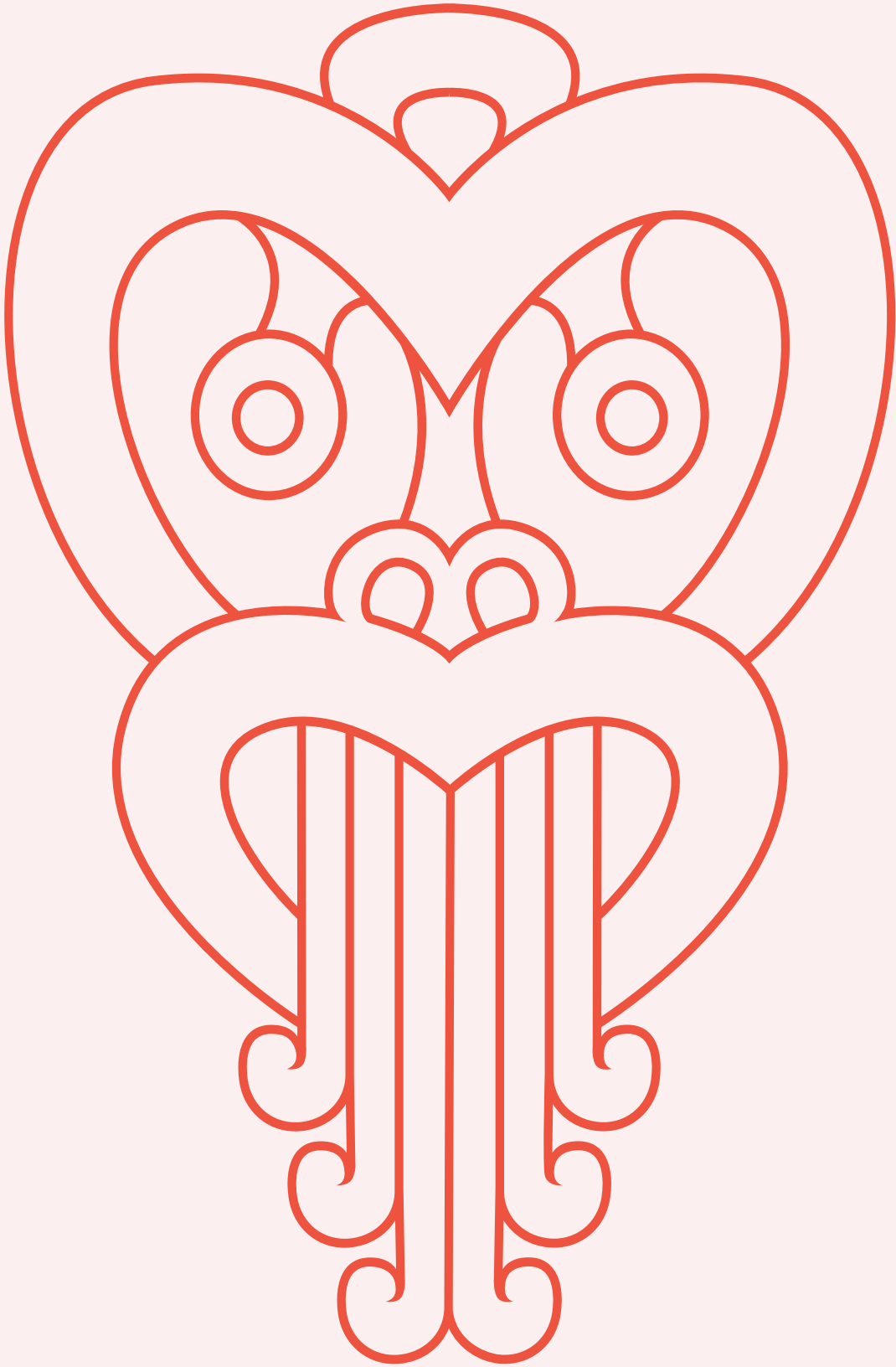
10

new Mahi Tahī
agreements



1.3m

social media reach and
video views during Māori
Language Week



Te Taiao Rangatiranga Authorising Environment

Te Maihi Karauna

Our primary focus for 2018–19 was to plan for the implementation of the *Maihi Karauna*, the Crown's Māori language strategy, issued by Hon Nanaia Mahuta, Minister for Māori Development, in February 2019.

The *Maihi Karauna* sets out three audacious goals to achieve by 2040:

1. 85 percent of New Zealanders (or more) will value te reo Māori as a key element of national identity.
2. 1 million New Zealanders (or more) will have the ability and confidence to talk about at least basic things in te reo Māori.
3. 150,000 Māori aged 15 and over will use te reo Māori as much as English.

These goals are supported by the leadership of Te Taura Whiri i te Reo Māori under the *Maihi Karauna*, but their achievement is the responsibility of the Crown as a whole. The *Maihi Karauna* sets the course for Te Taura Whiri i te Reo Māori in the years ahead as it takes up its leadership role coordinating *Maihi Karauna* implementation.

The *Maihi Karauna* complements the *Maihi Māori*, the revitalisation strategy of iwi and Māori. The key aim of *Maihi Karauna* is to create an environment in which *Maihi Māori* has the greatest opportunity for success. A maihi is a bargeboard at the front of a carved house. In this case, the metaphorical house is Te Whare o te Reo Mauri Ora – a way of explaining the active partnership between Māori and the Crown for revitalisation of te reo Māori.

The *Maihi Māori* was developed and issued by Te Mātāwai, a representative body of Māori. *Maihi Karauna* was developed and issued by the Minister for Māori Development.

Maihi Māori and *Maihi Karauna* each target the key language planning elements of:

- status – people value te reo Māori
- critical awareness – people know te reo Māori is endangered and know their role in revitalisation
- acquisition – people are learning te reo Māori
- use – people read, write, speak and comprehend te reo Māori in many places and circumstances (domains)
- corpus – the right words and terms are available for all circumstances (quality is a part of this).

Vote information

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

1. Whakarauora Reo mō te Motu (National Māori Language Revitalisation) – supporting the revitalisation of the Māori language at a national level; and the administration of Te Taura Whiri i te Reo Māori.

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)
- other statutory functions that Te Taura Whiri i te Reo Māori is required to perform.



Te Anga Putanga Outcomes Framework

WAWATA MĀTĀMUA - VISION

Kia haruru a Aotearoa whānui i tō tātou reo taketake

All New Zealand will resonate with our indigenous language.

KAUPAPA MĀTĀMUA - MISSION

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

NGĀ PUTANGA - OUTCOMES

NEW ZEALAND will have more:

- 1.Domains in which te reo Māori is used
- 2.Users of te reo Māori
- 3.Critical awareness of te reo Māori and its revitalisation,

TE REO MĀORI will have:

- 4.Higher status
- 5.Higher quality of use at all levels
- 6.The ability to deal with all modern needs

The performance measures for these outcomes are specified first in our Statement of Intent 2017/18-2020/21, pages 16-19, and in our Statement of Performance Expectations 2018-19, page 4.

The high-level objectives are arranged in the adjacent table.

HIGH-LEVEL OBJECTIVES

FOCUS AREAS

OBJECTIVES

PROGRESS

He Kaha Te Whare o Te Reo Mauri Ora: The Crown-Māori partnership is a strength

Supporting and sustaining the partnership between the Crown and Māori to revitalise the Māori language

- Coordinate and influence government agencies with specific te reo Māori functions in working towards our shared vision under *Maihi Karauna* and in support of *Maihi Māori*.
- Leverage the strength and influence of the state sector through *Maihi Karauna* to support revitalisation by creating an environment in which *Maihi Māori* can succeed.
- Begin to normalise te reo Māori in a systematic way across wider New Zealand to provide support for greater use of te reo Māori in more domains.

- The *Maihi Karauna* was issued in February 2019, and Te Taura Whiri i te Reo Māori has positioned itself to lead in the coordination of the implementation of the *Maihi Karauna* by:
 - leading the first wave of Rangatahi Hui initiatives
 - convening the CE's group Te Papa Kōrero
 - working with Te Mātāwai to finalise the monitoring and evaluation framework and the shared research agenda for Te Whare o te Reo Mauri Ora.

He Kaha Te Mana o Te Reo Māori: The status and recognised value of te reo Māori is a strength

Building the status and visibility of te reo Māori to encourage its use throughout New Zealand

- Increase wider use of te reo Māori by ensuring both *Maihi Māori* and *Maihi Karauna* are strongly supported by visible promotions.
- Improve the quality of Māori learned through formal teaching.
- Improve access for agencies seeking translation and interpretation services.
- Improve the standard of Māori language used by providing more formal assessment.
- Increase New Zealanders' support for revitalising te reo Māori, creating a more positive environment for use and learning.

- A joint presentation was held by Te Taura Whiri i te Reo Māori and Te Mātāwai during Te Matatini ki te Ao 2019.
- Seven parades were held nationally (compared to one in the previous year) with thousands of participants turning out to demonstrate their support for te reo Māori.
- Many events were held during Māori Language Week by public and private sector agencies. Many of these initiatives occurred in the build-up to Māori Language Week and have extended beyond the week.
- We built awareness of te reo Māori through social media.

He Kaha Te Kete Kōrero: The resources available to support te reo Māori learning and development are a strength

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

- Language planning resources for organisations are helpful, easy to find and easy to use.
- Demonstrate the contribution that research we have commissioned has made to acquisition, quality (at any level), critical awareness, status, and use and frequency of use of te reo Māori.
- Ensure te reo Māori is able to deal with modern needs.

- Language planning resources are available online (Māori for the office)
- Research is being used to inform policy, promotion and *Maihi Karauna* implementation.
- Tools and processes are in place for the development of lexical expansion.

He Kaha Te Taura Whiri i te Reo Māori: The operational effectiveness of Te Taura Whiri i te Reo Māori is a strength

Ensuring the effective and efficient operation of Te Taura Whiri i te Reo Māori to deliver the best support for revitalisation

- Establish Te Taura Whiri i te Reo Māori as a collaborative leader across government and wider New Zealand promoting revitalisation in practical and effective ways to support *Maihi Māori* through *Maihi Karauna*.
- Meet and exceed expected standards for financial accounting and reporting.
- Establish Te Taura Whiri i te Reo Māori as an effective public opinion leader in wider New Zealand to increase support for revitalisation and the status of the Māori language.

- Strategic relations formalised through Mahi Tahī agreements with public and private sector organisations.
- The implementation of an integrated communications and engagement plan. This plan has a social media marketing component with a specific focus on targeting youth.



Te Whakatatarite ki Tauaki Whakamaunga atu Reporting against the Statement of Intent

Our Statement of Performance Expectations (SPE) specifies objectives, measures and outputs to be achieved for a given year. The 2018-19 financial year is the second year of the Statement of Intent 2017-2021.

We share responsibility for the achievement of the *Maihi Karauna* outcomes with our partner agencies from across the public sector, including the Department of Internal Affairs, Māori Television Service, Ministry for Culture and Heritage, Ministry of Education, Te Māngai Pāho and Te Puni Kōkiri. Similarly, Māori and iwi represented by Te Mātāwai, Māori organisations, broadcasters and Māori education providers are our partners.

Reporting against the Statement of Performance Expectations

He Kaha te Whare o te Reo Mauri Ora

MEASURES	PAST TRENDS			2018-19 PERFORMANCE			NOTES
	2015-16	2016-17	2017-18	MEASURES	ACTUAL	VARIANCE	
	ACTUAL	ACTUAL	ACTUAL				
SUPPORTING ACTIVITY							
1.1 Develop a strategy for leading the successful implementation of the <i>Maihi Karauna</i> .	New measure in 2018-19			Implementation and reporting framework developed for taking the lead in the coordination of the <i>Maihi Karauna</i> .	Met	On target	
	New measure in 2018-19			Monitoring system developed for tracking and reporting on the implementation of <i>Maihi Karauna</i> initiatives.	Met	On target	
1.2 Establish relationships with public and private entities to grow a committed network for Māori language revitalisation leadership.	New measure in 2017-18		3	Ten new Mahi Tahi agreements are completed.	10	On target	Ten Mahi Tahi agreements completed with the following entities: - Vodafone New Zealand - Kora Aotearoa - Spark New Zealand - Te Ahurei Toi o Tāmaki Makaurau - Auckland Arts Festival Trust - Te Aho o te Kura Pounamu - The Correspondence School - Toi te Arapūoro - SOUNZ Centre for New Zealand Music - Te Kaunihera o Pōneke - Wellington City Council - Manaakitanga Aotearoa - Tourism New Zealand - Tohu Haumaru Aotearoa - Safety Signs New Zealand - Te Pūtea Matua - Reserve Bank - Mana Tohu Mātauranga o Aotearoa - New Zealand Qualifications Authority
1.3 Provide targeted Māori language planning support to public and private entities.	New measure in 2018-19			Three language-planning workshops are delivered with nine unique organisations represented.	7 workshops 18 organisations	Target exceeded by 4 Target exceeded by 9	Seven language-planning workshops were delivered with eighteen unique organisations represented.
1.4 Public and private entities are committed to Māori language planning.	New measure in 2017-18: twelve registered and completed			Eight new language plans are completed Implementation of language plans in eight to twelve agencies. **	11	Target exceeded by 3	New language plans were completed with the following eleven entities: - Vodafone New Zealand - Te Ahurei Toi o Tāmaki Makaurau - Auckland Arts Festival - Te Matatini - Toi te Arapūoro - SOUNZ Centre for New Zealand Music - Ngā Taonga Sound & Vision - Manaakitanga Aotearoa - Tourism New Zealand - Te Mana Ārai o Aotearoa - New Zealand Customs Service - Te Whare Wānanga o Awanuiārangi - EY Tahi Accounting - Te Kaunihera ā-rohe o Te Wairoa - Wairoa District Council - Te Kaunihera o Pōneke - Wellington City Council
1.5 Provide support and monitoring for the successful implementation of public and private sector language plans.	New measure in 2018-19			Six entities with existing language plans report that they are satisfied with the support and resources provided by Te Taura Whiri i te Reo Māori in the implementation of their plans.	6	On target	Positive feedback was provided by the following six entities: - Kāhui Legal - Te Tari Taake - Inland Revenue Department - Te Amorangi Mātauranga Matua - Tertiary Education Commission - Te Mana Ārai o Aotearoa - New Zealand Customs Service - Manaakitanga Aotearoa - Tourism New Zealand - Ngā Taonga Sound & Vision
	New measure in 2018-19			Agreed joint review with entities of the milestones of their Māori language plans.	Met	On target	Six entities with existing language plans responded to a survey: - 100% satisfaction rate for meeting organisation's needs - 71% are satisfied with the tools provided by Te Taura Whiri i te Reo Māori - 29% are very satisfied with the tools provided by Te Taura Whiri i te Reo Māori.

	Budget	Actuals
Revenue	\$3,014,793	\$4,260,230
Expenditure	\$2,726,168	\$3,934,046
Surplus/(deficit)	\$288,625	\$326,184



**MOJO WORKSHOPS
(12-13 SEPTEMBER 2018)**

The team at Te Taura Whiri i te Reo Māori met with MOJO staff during Te Wiki o Te Reo Māori, delivering one-hour workshops in Auckland and Wellington, to approximately seventy staff and members of the organisation's senior leadership.

Feedback received from MOJO staff following the workshops was largely positive and offered some valuable insights:

- participants reported a high level of satisfaction with the knowledge they acquired and generally saw value in the various presentations given
- 100 percent of respondents reported that the pronunciation framework provided was helpful and easy to understand and that they would likely use it to pronounce new Māori words
- 90 percent reported that their confidence in pronouncing Māori words had increased
- 100 percent of staff found the facilitators encouraging and supportive.

**TE KAUNIHERA O PŌNEKE -
WELLINGTON CITY COUNCIL**

'Te reo will be a key part of everybody's everyday lives. That'll be if you're at the library, at the swimming pool, even if you're at your local school, or even if you're at a retail outlet.'

- WELLINGTON CITY MAYOR JUSTIN LESTER

Te Taura Whiri i te Reo Māori worked with Wellington City Council to ensure that projects in the city centre, public events and promotion can occur in both te reo Māori and English. The language plan ensures that both organisations work in partnership to build a nation that embraces and proudly speaks te reo Māori.

Collaboration between the Council and Te Taura Whiri i te Reo Māori was especially evident during Matatini, throughout which the Wellington City Council was able to support approximately eighty retailers to utilise te reo Māori. Last year, the council adopted a new policy to support and develop te reo Māori in the city, including increasing the visibility of the language through signage and promoting Māori place names.



VODAFONE

'We're delighted to be part of this Mahi Tahī agreement with the Commission. This commitment will strengthen our people's connection to Aotearoa, the communities and customers we serve.'

- VODAFONE CEO RUSSELL STANNERS

Vodafone New Zealand and the Te Taura Whiri i te Reo Māori joined forces in a Mahi Tahī agreement to promote and revitalise the Māori language.

The first international company to have a strategic partnership of this kind. Te Taura Whiri i te Reo Māori worked with Vodafone to ensure their collaborative journey creates meaningful and authentic relationships with Māori and recognises the unique role that te reo Māori plays in Aotearoa, New Zealand.

This relationship has supported the overarching outcome of the Mahi Tahī agreements, to ensure that te reo Māori, as a taonga, resonates throughout the nation. This type of strategic approach enables businesses to contribute to this goal. Vodafone has been working with Te Taura Whiri i te Reo Māori since 2011, through sponsorship partnering and language advocacy. It is passionate about enabling staff to access te reo Māori at work and at home.



TE PŪTEA MATUA - RESERVE BANK

'At the Reserve Bank of New Zealand, we recognise that te reo and tikanga Māori are central to the unique identity of Aotearoa.'

- RESERVE BANK GOVERNOR ADRIAN ORR

Te Pūtea Matua and Te Taura Whiri i te Reo Māori signed a Mahi Tahī agreement to promote and embrace te reo Māori within the central bank. The agreement signals the start of a strategic partnership that will allow both parties to take steps in accelerating the use and relevance of te reo Māori.

This agreement actively enables the use and celebration of te reo Māori in new and exciting domains. It supports the Reserve Bank's ability to increase the use, status and modern-day relevance of te reo Māori. The Reserve Bank is also working to contribute to the *Maihi Karauna* and their own Te Ao Māori strategy.



Reporting against the Statement of Performance Expectations

He Kaha te Mana o te Reo Mauri Ora

MEASURES	PAST TRENDS			2018-19 PERFORMANCE			
	2015-16	2016-17	2017-18	MEASURES	ACTUAL	VARIANCE	NOTES
	ACTUAL	ACTUAL	ACTUAL				
SUPPORTING ACTIVITY							
2.1 Develop and implement an integrated Communications and Engagement Plan to connect and align with the organisation’s strategic priorities for the <i>Maihi Karauna</i> .	New measure 2018-19			An integrated Communications and Engagement Plan is implemented. This plan will include a social media marketing component with a specific focus on targeting youth.	Met	On target	
2.2 Deliver and measure Māori language promotional activity aligned with significant annual events, both national and regional	New measure 2018-19			Establish an online calendar of national and regional te reo Māori events.	Met	On target	
				A 20% increase in participation, registrations and social media reach against current baseline data for initiatives led by Te Taura Whiri i te Reo Māori.	Met	Target exceeded	2016-17 Focus on attendees' participation 2017-18 Focus on registration of floats 2018-19 Focus on number of parades held
							The target of achieving a 20% increase in participation and registrations against current baseline data achieved the following results: - 1,338% increase in survey responses - 600% increase in number of parades - 432% increase in nationwide registrations (to parades) - 203% increase in Facebook impressions and video views - 142% increase in website visits - 71% increase in number of sets of resources - 86% increase in number of resources produced - 54% increase in Wellington parade registrations - 25% increase in Facebook likes.
				Plan and implement a specific programme that supports Te Matatini and Te Taiuhu (Wellington City Council's te reo Māori language plan) to accelerate te reo Māori outcomes.	Met	On target	
				Budget	Actuals		
Revenue				\$654,931	\$1,055,302		
Expenditure				\$1,536,200	\$2,008,940		
Surplus/(deficit)				(\$881,269)	(\$953,638)		

‘Whāia te ara poutama o te reo
ka tohatoha ai’



Te Wiki
o te Reo Māori

Te Wiki o te Reo Māori engages with millions of New Zealanders and is one of the nation's most successful community events. A multi-channel digital campaign saw online engagement exceed targets, while kanohi ki te kanohi engagement with communities across Aotearoa saw thousands participating in seven regional parades. Meanwhile public, private and community organisations led hundreds of events across the country.



UTILISING DIGITAL TECHNOLOGY

The use of images, banners and key phrases on social media are critical to the success of Te Wiki o te Reo Māori. In the 2018-19 financial year, new language formats were used, such as the coffee cards. Users of our website were able to submit events for Māori Language Week, and these were published on the new Māori Language Week subsite (<https://www.tewikiotereomaori.co.nz>). Raw data indicates there has been a significant increase in social media reach for Te Wiki o te Reo Māori, with both organisations and people using social media to promote and discuss Te Wiki o te Reo Māori. Parade registrations show an increase of 59 percent for the Wellington parade alone.

NGĀ HIKOI Ā-MOTU

There were seven Hikoi mō te reo Māori held in Wellington, Tāmaki Makaurau (Queen Street, Manukau and Takapuna), Whāngārei, Rotorua and Tūranganui-a-Kiwa.

This year’s campaign had a social media reach of 1.3 million, as well as 1.3 million video views. There were

more than 12,000 registered participants for ngā hikoi. Te Taura Whiri produced twelve resources to support the Hikoi; of those, the hoodies and the kawhe cards were the most popular. A total of 13,000 sets of resources were produced and distributed.

T-shirts | Hoodies | Kawhe coffee cards (Z Energy promotion) | Parade banner (for all Hikoi) | Postcards (set of six) | Te Wiki o te Reo Māori promotional poster (aligned to postcards) | Te Wiki o te Reo Māori promotional poster (Hei Tiki - Kia Kaha te Reo Māori) | Phrasebook Kia kaha te Reo Taiao (Department of Conservation partnership) | Phrasebook Kia kaha te Reo Hangarau (Te Wānanga o Aotearoa/Mahuru Māori partnership) | Transport Kōrero Cards ‘Buy your ticket in Māori’ | Te Wiki o te Reo Māori tote bag

Digital resources were also produced to complement the printed versions and promoted via social media and Te Wiki subsite and shared with organisations, media, partners and the general public.

MĀNGAI

The ambassadors for Te Wiki o te Reo Māori 2018-19 were a variety of te reo Māori speakers and advocates who are united in their commitment to te reo Māori.



Ngahuia Piripi

Ngahuia Piripi (Te Rarawa) is best known for her role as Esther on Shortland Street. She has many other television, radio and film credits to her name, including roles in the feature films *Mahana* and *The Last Samurai*. She is an enthusiastic supporter of the revitalisation of te reo Māori.



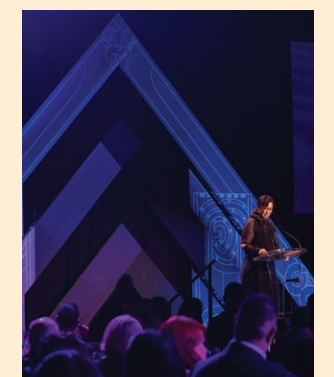
Kanoa Lloyd

Gisborne-born Kanoa Lloyd (Ngāti Porou) is a bright light in New Zealand broadcasting, making her name in children's television before transitioning to prime time. As a weather reporter on TV3 news, Kanoa was well known for giving the report in te reo Māori – despite some controversy. Currently, Kanoa graces New Zealand television screens every weeknight at 7 p.m. as one of the hosts of Three's prime-time show *The Project*.



Derek Lardelli

A respected te reo and tikanga Māori expert, Derek is also a gifted composer and leading kapa haka exponent. He composed the famous Kapa o Pango haka for the All Blacks.



MĀORI LANGUAGE AWARDS

Whatarangi Winiata (Ngāti Raukawa) was honoured with the Lifetime Achievement Award at the annual National Māori Language Awards. He was acknowledged for his contribution to the revitalisation of te reo Māori, which is a passion he has been committed to for over fifty years. His work as a pioneer of the revitalisation of te reo Māori was solidified in 1975 when he created *Whakatupuranga Rua Mano 2000*, a reo strategy that sought to revitalise the language that was not being spoken in the Kāpiti district, and streets of Ōtaki. From the 1980s, he played a leading role in the political battle to save the language, which led to the establishment of the Māori Language Commission, Te Māngai Pāho, Māori Television and Māori language radio. Today, Ōtaki is a bilingual town. There are now numerous whānau speaking te reo Māori in the home as a result of his efforts.

Reporting against the Statement of Performance Expectations

He Kaha te Kete Kōrero

MEASURES	PAST TRENDS			2018-19 PERFORMANCE			
	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	TARGET	ACTUAL	VARIANCE	NOTES
SUPPORTING ACTIVITY							
3.1 Developing, identifying and enabling access to resources that support Māori language plans, promotions and initiatives.				A plan developed to identify, catalogue and enable access to existing resources produced by Mā te Reo and Te Taura Whiri i te Reo Māori.	Met	On target	
		New measure 2018-19		A gap analysis report of resource needs to support public and private agencies’ Māori language plans is completed.	Met	On target	
				Additional resources that support Māori Language Week, Mahuru Māori** and development and implementation of public entity Māori language plans are identified, developed and made accessible.	Met	On target	
3.2 Increasing the number of licensed translators and interpreters while ensuring quality standards, training and assessment are maintained.	-	33%	175%	A minimum increase of 10% of registered translators and interpreters.	45%	Target exceeded by 35%	Seventeen new translators and/or interpreters passed.
	-	1	1	Deliver at least three preparatory wānanga for candidates for translator and interpreter licences.	4	1 over target	
3.3 Increasing the number of Level Finder and Translator and Interpreter Examinations.	4	8	7	A minimum of ten Level Finder Examinations to be held throughout the year.	11	Target exceeded	
		New measure 2018-19		A second opportunity to sit the translators and interpreters examination.	Met	On target	
	-29%	80%	-11%	Examinations to be held throughout the year (20% overall increase).**	63%	43% over target	
3.4 Allocating research funding in accordance with the Principles of Government		New measure 2018-19		Four research publications are completed and published in line with the new Communications and Engagement Plan (under development – see 2.1).	4	On target	
- Procurement and Rules for Sourcing.	100%	100%	100%	100% of research funding allocated is in accordance with the agreed funding criteria.**	100%	On target	
				Budget	Actuals		
Revenue				\$2,234,276	\$1,457,828		
Expenditure				\$3,206,932	\$1,050,190		
Surplus/(deficit)				(\$972,656)	\$407,637		

** This measure is from Vote Māori Development



Mahi rangahau

These research projects have been completed and published on Te Taura Whiri i te Reo Māori website.

‘REO MĀORI, PĀKEHĀ VOICES | THE BILINGUAL LAND OUR HEARTS KNOW IS POSSIBLE’

Nā Melanie Nelson

Believing that Māori language is for everybody was the motivation for commissioning this research project. Melanie researched the experiences of fourteen Pākehā who are fluent in te reo Māori. She captured their experiences and reflected on their relevance to revitalisation.

She found that participants recognised the value of te reo Māori in terms of social, cultural, educational, spiritual and monetary value. They also identified wellbeing and nation building as two significant contributing values.

‘TE REO MĀORI IN BROADCASTING’

Nā Aaron Smale

This research outlines Te Reo Māori Wai 11 Claim journey and identifies the people involved and the context that ultimately led to the Māori Language Act 1987 and revised Māori Language Act 2016.

‘EVALUATION OF TE REO MĀORI IN ENGLISH-MEDIUM COMPULSORY EDUCATION’

Nā Haemata Ltd

The purpose of the study was to understand the actual and potential contribution of the English medium compulsory schooling sector to the revitalisation of te reo Māori. To this end, the evaluation sought to identify how te reo Māori is delivered

in English medium schools: What is working? What does success look like? What can we expect from providers?

‘KI TE TAHATŪ O TE RANGI | NORMALISING TE REO MĀORI ACROSS NON-TRADITIONAL MĀORI LANGUAGE DOMAINS’

Nā Te Ipukarea (The National Māori Language Institute)

This research identifies why organisations use, support and champion the use of te reo me ngā tikanga Māori (Māori language and culture) in Aotearoa. It also looks at the challenges that prevent them from doing so.

Understanding the motivation to use te reo Māori and the barriers to

normalising te reo Māori and tikanga Māori in the workplace are crucial elements for achieving a greater use of Māori language across New Zealand communities.

Reporting against the Statement of Performance Expectations

He Kaha Te Taura Whiri i te Reo Māori

MEASURES	PAST TRENDS			2018-19 PERFORMANCE			
	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	TARGET	ACTUAL	VARIANCE	NOTES
SUPPORTING ACTIVITY							
4.1 Continuously improve financial management standards. Audit focus areas:							
- Management control environment	Needs improvement	Good	Good	A 'good' or better rating.	Met	On target	The audit rating is achieved in the following financial year due to the timing for the completion of the annual audit.
- Financial information systems and controls	Needs improvement	Good	Good				
- Service performance information and associated systems and controls	Needs improvement	Good	Good				
4.2 Consistently monitoring organisational health and capability and improving our operating model for greater effectiveness.							
	New measure 2018-19			A staff engagement survey is completed and an action plan developed to respond to findings.	Met	On target	

Staff profile

Our staff are at the heart of what we do. To achieve our vision and mission, we undertake a variety of staff development programmes. We also strive to ensure employees are offered challenging and satisfying work.

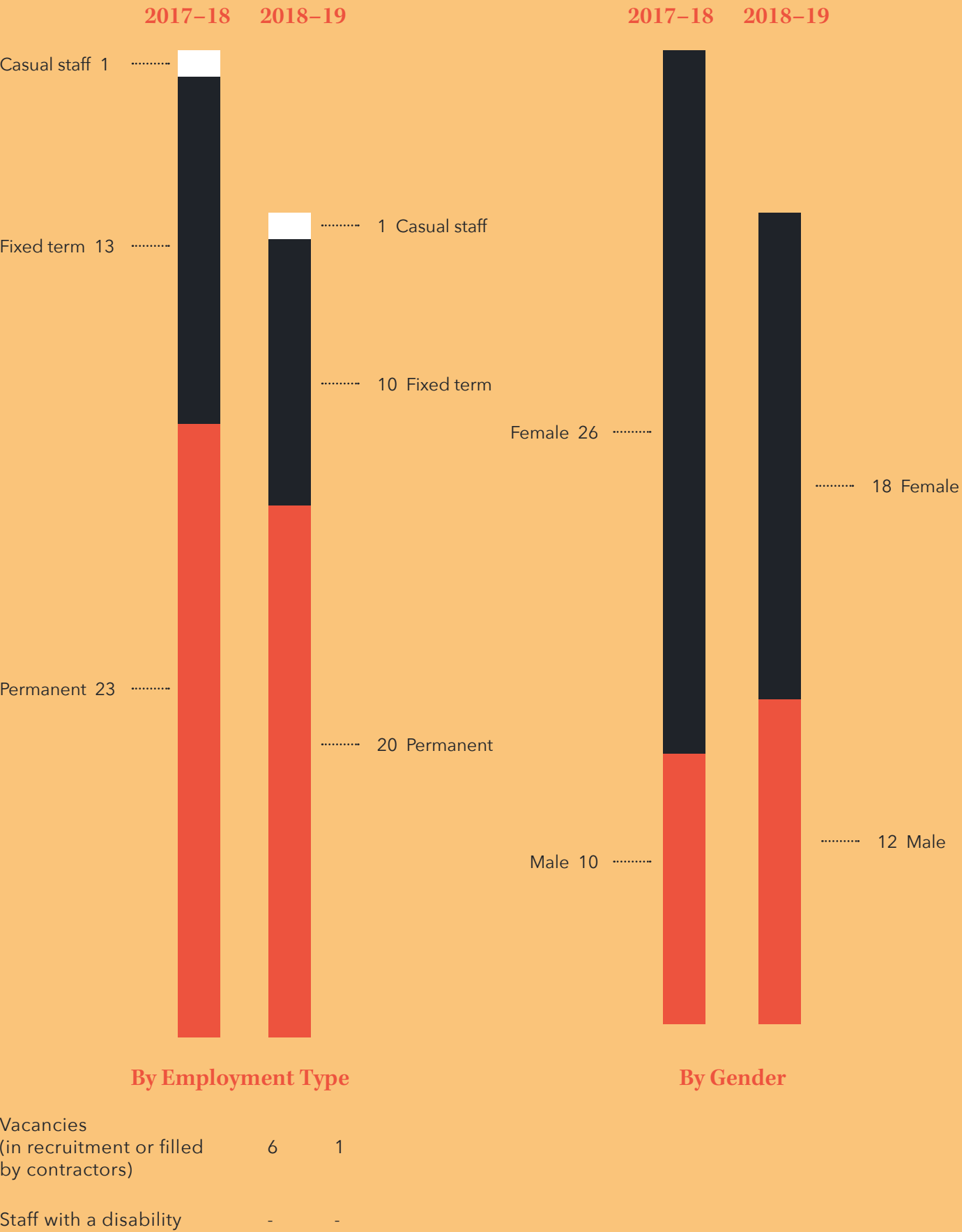
The Māori language is a key competency requirement. Sixteen staff have a proficiency of level three or more of the Level Finder Examination (LFE) proficiency scale. Three staff have the Translator’s Licence – Toi Reo Māori. The aim of Te Taura Whiri i te Reo Māori is to have 100 percent of staff achieve at least level

three LFE over the next two years. As at June 2019, 59 percent (16) achieved level three and above. Overall, 81.4 percent of staff (22) actively took part in the LFE examination by June 2019.

80 percent of our staff have Māori whakapapa, compared with the Public Service average of 16 percent. Our staff identify with diverse whakapapa heritage including Pākehā, Vietnamese and Rarotongan. The average age of staff is 45.4 years, which is close to the average age of staff in the Public Service at 44.8 years.

Organisational health and capability

OUR STAFF PROFILE AT 30 JUNE FOR THE LAST TWO FINANCIAL YEARS.



Compliance with the 'Good Employer' Obligations

The workforce activities carried out by Te Taura Whiri i te Reo Māori for the last financial year are measured against the following categories. These reflect the elements of the 'Good Employer' as set out in section 118 of the Crown Entities Act 2004.

1. GOOD AND SAFE WORKING CONDITIONS

Te Taura Whiri i te Reo Māori is committed to creating and ensuring a safe and healthy work environment for all staff. A safe and healthy work environment means that staff enjoy what they do and make a concerted effort to achieve organisational goals.

Te Taura Whiri i te Reo Māori also believes that a safe and healthy work environment reduces the risk of injury and illness on staff.

We have a health and safety committee and trained floor wardens. Over 55 percent of staff are trained and certified first-aid responders. We conduct regular fire and emergency drills and support staff to get first-aid certification and civil defence training. Our preparedness for an earthquake or other civil emergency is maintained,

and emergency grab bags are supplied to all staff.

When necessary, we encourage staff to call out inappropriate workplace behaviour. Appropriate policies and procedures are in place to deal with these situations. We encourage courageous conversations to take place in a safe environment so that conflict can be resolved. We use tools that promote respect and tolerance and help staff understand differing working styles.

Te Taura Whiri i te Reo Māori is committed to remunerating staff fairly and uses a mixture of collective and individual employment agreements. The new collective agreement, which came into effect in October 2018, covers nineteen staff.

The collective and individual agreements allow for an annual salary review for all staff whose performance meets organisational expectations. There is also a performance payment for staff whose performance exceeds expectations. Staff who achieve level three or higher in the LFE receive an annual te reo allowance based on their level of proficiency.

Te Taura Whiri i te Reo Māori uses the benchmarks of the public sector market relativities to remunerate staff. We recognise that we generally pay our staff over 39 percent of the New Zealand annual salary average,

and all staff are paid over the current living wage rate of \$20.55.

2. EQUAL EMPLOYMENT OPPORTUNITIES PROGRAMME

Te Taura Whiri i te Reo Māori has been committed to diversity in the workplace throughout the 2018-19 period and has demonstrated this in a number of areas of the business. Our recruitment policy reflects our commitment to equal employment opportunities, and we have demonstrated this in our actual recruitment of new staff to the business.

During 2018-19, Te Taura Whiri i te Reo Māori employed two new staff, of Pākehā and Asian ethnicity.

Te Taura Whiri i te Reo Māori has a well-balanced workforce of differing ages. Twenty percent of staff are under the age of thirty, 37 percent are between 20 and 50 and 43 percent are fifty or over.

All staff are able to work from home or other bases as required, subject to agreement with their manager. We have flexible working arrangements and family members of staff, including children, are welcome at the offices, and arrangements have been made with staff caring for young children to enable them to bring children to the office as required.

3. RECRUITMENT SELECTION

Our attraction and retention initiatives focus on employees with good levels of Māori language proficiency and specialist technical and support roles. There were sixteen staff who passed level three (moderate proficiency) of the Level Finder Examinations (LFE). Selection of new staff is undertaken by using panel interviews and asking behavioural questions. Panels include human resources, management and in some cases, external people. All prospective staff receive written offers and employment agreements prior to starting work and induction in the first few weeks of appointment.

4. RECOGNISES INVOLVEMENT OF MĀORI STAFF AND MĀORI VALUES

Due to the nature of our business, there is a high representation of Māori among the staff (80 percent). In August 2018, our Tumuaki issued Te Whakapuakanga - our definition of the behaviour we want from each other and the behaviours that our leadership staff are expected to model. Everyone in the whare is accountable for upholding the standards of Te Whakapuakanga, and many of these standards are based on Māori values.

Workshops were held with staff during the year to discuss, define and role play the standards of Te Whakapuakanga.

5. OPPORTUNITIES FOR EMPLOYMENT DEVELOPMENT AND PROMOTION AND EXIT

All staff are encouraged to undertake professional development to support them in their roles, and writing professional development plans with the manager is part of setting objectives for the year. Staff



development costs for 2018-19 were \$50,262 (\$119,368 in 2017-18) and 1.6 percent of the salary spend (4.43 percent in 2017-18).

During the year, seven staff resigned (one in 2017-18), and there were no redundancies (three in 2017-18). Overall, staff turnover was 21.32 percent (34 percent in 2017-18).

6. RECOGNITION OF THE EMPLOYMENT REQUIREMENTS, AND THE CULTURAL DIFFERENCES, OF ETHNIC OR MINORITY GROUPS

Te Taura Whiri i te Reo Māori looks to develop an inclusive environment that respects and values all staff members from different cultural and ethnic backgrounds. All staff have access to an employee assistance programme, and an independent counsellor makes frequent office visits.

7. RECOGNITION OF THE EMPLOYMENT REQUIREMENTS OF WOMEN

Female staff made up 60 percent of all staff, 50 percent of the leadership team and 50 percent of our people leaders.

On pay parity, female staff were paid 10.11 percent less than male staff across the board. However, by comparing positions by pay band, the rates fell between 0.0 percent and 5.8 percent.

8. RECOGNITION OF THE EMPLOYMENT REQUIREMENTS OF PERSONS WITH DISABILITIES

While we had no staff identify as living with a disability, the organisation sees the rights of people with disabilities as a key good employer responsibility.





Te Taura Whiri i te Reo Māori is governed by a Board of Commissioners, consisting of five members appointed by the Minister for Māori Development.

At 30 June 2019, the Commissioners were:

- Professor Rawinia Higgins
- Charisma Rangipunga
- Charlie Tepana
- Wayne Panapa
- Hinerangi Edwards



Compliance Information

DIRECTIONS FROM THE MINISTER

Te Taura Whiri i te Reo Māori did not receive any formal directions from the Minister for Māori Development in 2018-19 (nil 2017-18).

ACTS IN BREACH OF STATUTE

Te Taura Whiri i te Reo Māori cannot act in a way that is contrary to, or outside the authority of, an act of parliament. Te Taura Whiri i te Reo Māori has not performed any ultra vires transactions (transactions

beyond its legal powers) (section 19 of the Crown Entities Act 2004).

PERMISSION TO ACT

Under the Crown Entities Act 2004, a member who is interested in a matter relating to a Crown entity must not vote or take part in any discussion or decision of the board or any committee relating to that matter. However, the Chair of a Crown entity may exempt one or more board members from this requirement if it is in the public interest to do so (section 68(6) of the Crown Entities Act 2004). No exemptions were granted in 2018-19 (nil 2017-18).



‘We are pleased to have met the target measures for the implementation and reporting framework developed for the coordination of the *Maihi Karauna*. The target to have a monitoring system developed for tracking and reporting on the implementation of *Maihi Karauna* initiatives was also met.’

Looking Forward

Te reo Māori is a threatened language. There are very few places where a person can leave their home in the morning, conduct a variety of business and return home having spoken only te reo Māori. It is clear there is much more to be done to ensure revitalisation.

There is every reason for optimism. As we pointed out in 2017–18 there are:

- tens of thousands of learners of te reo Māori in both Māori and English medium schools
- thousands learning te reo Māori in tertiary institutions at different levels
- signs of a widespread and growing use of te reo Māori in the arts, professional, community and family sectors, and in television, radio and online programmes and services.

In several areas where intergenerational transfer ended in the 1970s, there are now children learning te reo Māori from their families in the home. There is also increasing interest in and support for te reo Māori in wider New Zealand, especially as a marker of national identity. There is evidence of this in mainstream schools with small Māori student populations offering te reo Māori, use of Māori language in signage, popularity of Māori language radio and television and mass attendance at promotional events during Māori Language Week.

So while the Māori language is threatened, it is in no immediate danger of becoming extinct. The danger, rather, is that it begins to shift towards extinction. While this is unlikely to happen to this generation, there remains the possibility of New Zealand experiencing this in the future.

There are two reasons for the Commission to be optimistic about its future:

1. The significant change in role for the Commission with the issuing of the *Maihi Karauna – The Crown’s Strategy for Māori Language Revitalisation 2019–2023*, which took effect on 1 July 2019.
2. Greater investment in the operations of the Commission in Budget 2019, raising baseline funding to \$6.664 million (previously \$4.204 million).

These are very significant changes, which, when coupled with the other changes in the 2016 Māori Language Act, represent a completely new stage in revitalisation. The time is right for a concerted effort to harness the enthusiasm of New Zealanders for te reo Māori and transform our linguistic landscape.

MAIHI KARAUNA

We are pleased to have met the target measures for the implementation and reporting framework developed for the coordination of the *Maihi Karauna*. The target to have a monitoring system developed for tracking and reporting on the implementation of *Maihi Karauna* initiatives was also met.

Te Taura Whiri i te Reo Māori has the statutory responsibility of leading the coordination of implementation of the Crown Māori language strategy. We note that development of the strategy has taken longer than was initially expected. However, revitalisation will take many decades, and we intend that the Māori language be spoken for centuries to come, or even forever. Revitalisation is being strengthened by careful attention to detail, understanding of the role of different agencies and especially by an understanding of

the transformation effected by the Māori Language Act 2016. The act was strongly supported by almost all in parliament, and all parties had input into its development in select committee over an extended period.

The act that emerged is very different from the Māori Language Act 1987. That act stressed the right to use Māori and its status as an official language. As we have noted above, the new act stresses the need for a permanent, active partnership for revitalisation and establishes a structure to allow this to happen. The *Maihi Karauna* is part of that structure, symbolised by Te Whare o te Reo Mauri Ora.

This is the context in which we will continue to lead the implementation of the *Maihi Karauna*. Implementation itself is the responsibility of all Crown agencies, extending, we would argue, across the whole state sector.

There is also an opportunity for the private, community and voluntary sectors to take part and use the approaches we are pioneering in the state sector. Many are already doing so. A number of Māori organisations have expressed their support for the future of te reo Māori. Implementation of the *Maihi Karauna* will provide us all with an opportunity to express that support. Revitalisation will need to be understood as part of business as usual – as part of agencies’ responsibilities under statutes and statutory instruments such as the *Maihi Karauna*. There are parallels across the public sector in the adoption of codes of conduct, public records procedures, all-of-government ICT standards, procurement practices, and OIA, privacy and health and safety responsibilities. Just as these are all business-as-usual practices, so must revitalisation be.



Te Tauaki Whakahaere Statement of Financial Performance

Vote: Māori Development and Output Class

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

1: Whakarauora Reo mō te Motu (National Māori Language Revitalisation) – supporting the revitalisation of the Māori language at a national level; and the administration of Te Taura Whiri i te Reo Māori.

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

- ongoing operation of Te Taura Whiri i te Reo Māori
- delivery of a research programme supporting Māori language revitalisation
- the *Maihi Karauna* (Crown te reo Māori strategy), 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 Development¹:

- 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.

Total funding is shown in the table below.

Table 1: 2018–19 actual and budgeted income by source

	2018-19 Actual \$	2018-19 Budget \$	Variance \$
Appropriation: National Māori Language Revitalisation	6,404,000	5,704,000	700,000
Total revenue – Crown	6,404,000	5,704,000	700,000
Other revenue	369,360	200,000	169,360
Total revenue	6,773,360	5,904,000	869,360

¹ Vote: Māori Development, *The Estimates of Appropriations 2018-19* - Māori Affairs Sector, B.5, Vol 8, page 4

Independent Auditor's report

To the readers of Te Taura Whiri i te Reo Māori's financial statements and performance information for the year ended 30 June 2019

The Auditor-General is the auditor of Te Taura Whiri i te Reo Māori (the Commission). The Auditor-General has appointed me, Ajay Sharma, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information, including the performance information for an appropriation, of the Commission on his behalf.

OPINION

We have audited:

- the financial statements of the Commission on pages 44-59 that comprise the statement of financial position as at 30 June 2019, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of the Commission on pages 10-11, 14-15, 18-19, 24-25, 28-29 and 40.

In our opinion:

- the financial statements of the Commission on pages 44-59:
 - present fairly, in all material respects:
 - › its financial position as at 30 June 2019; and
 - › its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.
- the performance information on pages 10-11, 14-15, 18-19, 24-25, 28-29 and 40:
 - presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2019, including:
 - › for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
 - › what has been achieved with the appropriation; and
 - › the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure.
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 31 October 2019. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

BASIS FOR OUR OPINION

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

RESPONSIBILITIES OF THE BOARD FOR THE FINANCIAL STATEMENTS AND THE PERFORMANCE INFORMATION

The Board is responsible on behalf of the Commission for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Commission, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

RESPONSIBILITIES OF THE AUDITOR FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND THE PERFORMANCE INFORMATION

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Independent Auditor's report (cont.)

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information and the relevant Estimates and Supplementary Estimates of Appropriations 2018/19.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the reported performance information within the Commission's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to

modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

OTHER INFORMATION

The Board is responsible for the other information. The other information comprises the information included on pages 1-9, 12-13, 16-17, 20-23, 26-27, 30-39 and 43, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENCE

We are independent of the Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Commission.



Ajay Sharma
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Statement of Responsibility

The Board is responsible for the preparation of the financial statements and statement of performance of Te Taura Whiri i te Reo Māori and the judgements made in them.

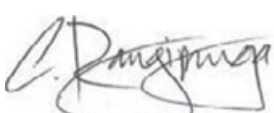
We are responsible for end-of-year performance information provided by Te Taura Whiri i te Reo Māori under Section 19A of the Public Finance Act 1989.

The Board of Te Taura Whiri i te Reo Māori has the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the financial reporting.

In the Board's opinion, these financial statements and statement of performance fairly reflect the financial position and operations of Te Taura Whiri i te Reo Māori for the year ended 30 June 2019.



Professor Rawinia Higgins
Toihau/Chair
Board of Te Taura Whiri i te Reo Māori
31 October 2019



Charisma Rangipunga
Toihau Tuarua/Deputy Chair
Board of Te Taura Whiri i te Reo Māori
31 October 2019



Statement of comprehensive revenue and expense

For the year ended 30 June 2019

2017-18 Actual		Notes	2018-19 Actual	2018-19 Budget
\$			\$	\$
REVENUE				
Operating revenue from Crown				
5,704,000	Operating appropriation		6,404,000	5,704,000
5,704,000	Total operating revenue from Crown		6,404,000	5,704,000
Other revenue				
90,326	Interest income	2	115,259	50,000
196,282	Other revenue	3	254,101	150,000
288,608	Total other revenue		369,360	200,000
5,990,608	Total revenue		6,773,360	5,904,000
EXPENDITURE				
Operating expenses				
3,187,536	Personnel costs	4	3,427,675	4,012,531
146,349	Depreciation and amortisation expense	7, 8	174,335	215,000
5,486,747	Operating expenses	5	3,391,167	3,241,770
8,820,632	Total operating expenses		6,993,176	7,469,301
Contract expenses				
911,426	Mā te Reo fund		-	-
678,401	CBLI-Te Kura Whānau Reo		-	-
1,589,827	Total contract expenses		-	-
10,410,459	Total expenses		6,993,176	7,469,300
(2,858,116)	Operating surplus/(deficit)		(219,817)	(1,565,300)
(1,561,735)	Contracts surplus/(deficit)		-	-
(4,419,851)	Operating surplus/(deficit) and total comprehensive revenue and expense		(219,817)	(1,565,300)

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements. Explanations of major variances against budget are provided in note 16.

Statement of financial position

As at 30 June 2019

2017-18 Actual		Notes	2018-19 Actual	2018-19 Budget
\$			\$	\$
Assets				
Current assets				
5,101,062	Cash and bank	6	5,163,198	2,744,457
1,043	Receivables		4,742	-
262,479	GST receivables		44,529	(10,000)
31,388	Prepayments		34,370	-
5,395,972	Total current assets		5,246,839	2,734,457
Non-current assets				
323,616	Property, plant and equipment	7	236,653	307,500
205,259	Intangible assets	8	129,556	357,309
528,875	Total non-current assets		366,207	664,809
5,924,847	Total assets		5,613,147	3,399,266
Liabilities				
Current liabilities				
406,671	Payables	9	296,434	90,000
286,211	Employee entitlements	10	303,157	295,000
692,882	Total current liabilities		599,591	385,000
Non-current liabilities				
3,279	Employee entitlements	10	4,686	5,000
3,279	Total non-current liabilities		4,686	5,000
696,161	Total liabilities		604,277	390,000
5,228,686	Net assets		5,008,870	3,009,266
Equity				
2,000,928	Capital Contributions Mā te Reo Fund		-	-
3,227,758	General funds		5,008,870	3,009,266
5,228,686	Total equity		5,008,870	3,009,266

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements. Explanations of major variances against budget are provided in note 16.

Statement of changes in equity

For the year ended 30 June 2019

2017-18 Actual		2018-19 Actual	2018-19 Budget
\$		\$	\$
4,291,887	General funds	3,227,758	4,574,566
2,472,388	Research and development reserve	-	-
-	Capital Contributions Mā te Reo Fund	2,000,928	
6,764,275	Total Crown equity at 1 July	5,228,686	4,574,566
(2,858,116)	Surplus/(deficit) from operations	(219,817)	(1,565,300)
-	Surplus/(deficit) on research and development	-	-
(678,401)	Surplus/(deficit) Te Kura Whānau Reo	-	-
(883,334)	Surplus/(deficit) Mā te Reo	-	-
883,334	Transfer: Mā te Reo fund liability	-	-
(3,536,517)	Total surplus/(deficit)	(219,817)	-
2,000,928	Transfer to/(from) Capital Contributions Mā te Reo Fund	(2,000,928)	-
(2,472,388)	Transfer from research and development reserve	-	-
2,472,388	Transfer to general funds	2,000,928	-
2,000,928	Total other movements	-	-
5,228,686			
5,228,686	Total Crown equity at 30 June	5,008,870	3,009,266
2,000,928	Capital contributions Mā te Reo Fund	-	-
5,228,686	General funds	5,008,870	3,009,266

Equity components, other than general funds, relate to the Ma te Reo Fund which was transferred to Te Mātāwai in the 2017/18 financial year. The only existing component of equity as at 30 June 2019 is Te Taura Whiri i te reo Māori General Funds.

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements. Explanations of major variances against budget are provided in note 16.

Cash flow statement

For the year ended 30 June 2019

2017-18 Actual		Note	2018-19 Actual	2018-19 Budget
\$			\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was provided from (applied to)				
5,704,000	Receipts from Crown revenue		6,404,000	5,704,000
90,326	Interest received		115,259	50,000
195,239	Receipt from other revenue		250,402	150,000
(7,282,895)	Payments to suppliers		(3,363,760)	(3,692,547)
(3,215,698)	Payments to employees		(3,409,323)	(3,976,929)
(261,716)	Payment of GST		217,951	60,000
(4,770,744)	Net cash flow from operating activities		214,529	(1,705,476)
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was provided from (applied to)				
(16,005)	Purchase of property, plant and equipment		(141,609)	(100,000)
(60,311)	Purchase of intangible assets		(10,784)	(150,000)
(76,316)	Net cash flows from investing activities		(152,393)	(250,000)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash was provided from (applied to)				
2,000,928	Capital contributions - Mā te Reo Fund		-	-
883,334	Mā te Reo investment fund		-	-
2,884,262	Net cash flows from financing activities		-	-
(1,962,798)	Net (decrease)/increase in cash and cash equivalents		62,136	(1,955,476)
7,063,860	Cash and cash equivalents at beginning of year		5,101,062	4,699,933
5,101,062	Cash and cash equivalents at end of year		5,163,198	2,744,457
5,101,062	Represented by: Cash and cash equivalents	6	5,163,198	2,744,457

The accompanying accounting policies and notes to the financial statements form an integral part of these financial statements. Explanations of major variances against budget are provided in note 16.

Notes to the financial statements

1. Statement of accounting policies

1.1 Reporting entity

Te Taura Whiri i te Reo Māori – the Māori Language Commission is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing the operation of Te Taura Whiri i te Reo Māori includes the Crown Entities Act 2004 and the Māori Language Act 2016. The ultimate parent of Te Taura Whiri i te Reo Māori is the New Zealand Crown.

Our primary objective is to provide services to the New Zealand public. We do not operate to make a financial return.

Te Taura Whiri i te Reo Māori has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements for Te Taura Whiri i te Reo Māori are for the year ended 30 June 2019, and were approved by the Board on 31 October 2019.

1.2 Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year.

STATEMENT OF COMPLIANCE

The financial statements of Te Taura Whiri i te Reo Māori have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 2 PBE accounting standards. We are eligible to apply Tier 2 accounting standards as our expenses are less than \$30 million.

These financial statements comply with PBE Standards Reduced Disclosure Regime.

PRESENTATION CURRENCY AND ROUNDING

The financial statements are presented in New Zealand dollars.

1.3 Summary of significant accounting policies

REVENUE

The specific accounting policies for significant revenue items are explained below:

Funding from the Crown

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

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

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

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

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

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

Sponsorship revenue

Sponsorship revenue received relates to sponsorship for Māori Language Week and Māori Language Awards and is classed as non-exchange revenue.

Interest revenue

Interest revenue is recognised using the effective interest method.

Provision of services

Services provided to third parties on commercial terms are exchange transactions. Revenue from these services is recognised in proportion to the stage of completion at balance date.

LEASES

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the leasee.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held on call with banks, and other short-term highly liquid investments with original maturities of three months or less.

INVESTMENTS

Bank term deposits

Investments in bank term deposits are initially measured at the amount invested.

PROPERTY, PLANT, AND EQUIPMENT

Property, plant and equipment consists of the following asset classes: leasehold improvements, furniture and fittings, IT equipment and office equipment.

All asset classes are measured at cost, less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Te Taura Whiri i te Reo Māori and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Te Taura Whiri i te Reo Māori and the cost of the item can be measured reliably.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment other than land, at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant, and equipment have been estimated as follows:

Leasehold improvements	20.0% straight line (SL)
Furniture and fittings	20.0% SL
Office equipment	20.0% SL
IT Equipment	25.0% SL

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

INTANGIBLE ASSETS

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include software development, employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with development and maintenance of our website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired computer software	25.0% SL
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NON-CASH-GENERATING ASSETS

Te Taura Whiri i te Reo Māori does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Impairment of property, plant, and equipment and intangible assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not

be recoverable. An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset’s fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset’s carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

PAYABLES

Short-term payables are recorded at their face value.

EMPLOYEE ENTITLEMENTS

Short-term employee entitlements

Employee benefits that are due to be settled within twelve months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date, and sick leave.

A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it will be used by staff to cover those future absences.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Long-term employee entitlements

Employee benefits that are due to be settled beyond twelve months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood

- that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Sick leave, annual leave, and vested long service leave are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within twelve months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

SUPERANNUATION SCHEMES

Defined contribution schemes

Obligations for contributions to KiwiSaver and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit as incurred.

EQUITY

Equity is composed of one general fund; this year it has a Capital contribution of the remainder of Mā te Reo Fund. Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

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

GOODS AND SERVICES TAX

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

INCOME TAX

Te Taura Whiri i te Reo Māori is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

BUDGET FIGURES

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

COST ALLOCATION

Te Taura Whiri i te Reo Māori have only one output class, but different outputs/objectives as stated in the Statement of Performance Expectations.

Revenue and Expenses for the year have been split across the main objectives/outputs as outlined in our Statement of Performance Expectation for 2018/19.

Direct costs are those costs directly attributed to an each objectives/outputs. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific objectives/outputs. Direct costs are charged directly to objectives/outputs. Indirect costs are charged to objectives based on cost drivers and related activity or usage information.

1.4 Critical accounting estimates and assumptions

In preparing these financial statements, Te Taura Whiri i te Reo Māori has made estimates and assumptions concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

ESTIMATING USEFUL LIVES AND RESIDUAL VALUES OF PROPERTY, PLANT, AND EQUIPMENT

At each balance date, the useful lives and residual values of property, plant, and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant, and equipment requires a number of factors to be considered such as

the physical condition of the asset, expected period of use of the asset by Te Taura Whiri i te Reo Māori, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit, and carrying amount of the asset in the statement of financial position. Te Taura Whiri i te Reo Māori minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programmes;
- review of second-hand market prices for similar assets; and
- analysis of prior asset sales.

Te Taura Whiri i te Reo Māori has not made significant changes to past assumptions concerning useful lives and residual values.

1.5 Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

LEASES CLASSIFICATION

Determining whether a lease agreement is a finance lease or an operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to Te Taura Whiri i te Reo Māori.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Te Taura Whiri i te Reo Māori has exercised its judgement on the appropriate classification of equipment leases, and has determined that lease arrangements are operating leases.

2.

Interest

2017-18 Actual		2018-19 Actual
\$		\$
62,234	Te Taura Whiri i Reo Māori interest	115,259
28,092	Mā te Reo interest	-
90,326	Total interest	115,259

3.

Other revenue

2017-18 Actual		2018-19 Actual
\$		\$
1,466	Other revenue	5,587
185,070	Sponsorship received	240,000
9,746	Sales – other	8,514
196,282	Total other revenue	254,101

4.

Personnel costs

2017-18 Actual		2018-19 Actual
\$		\$
2,732,670	Salaries and wages	3,007,658
337,422	Other employment expenses	299,783
93,115	Defined contribution plan employer contributions	101,881
24,329	Increase/(decrease) in employee entitlements	18,353
3,187,536	Total personnel costs	3,427,675

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

5.

Operating expenses

2017-18 Actual		2018-19 Actual
\$		\$
62,327	Fees to Audit New Zealand for audit of financial statements	63,620
193,424	Staff travel	209,919
17,953	Advertising	78,147
7,988	Consultancy	938
867,947	Administration	1,445,817
1,304,107	Contractors	1,306,289
2,695,505	Third Party Community Funding	-
22,164	General expenses	22,703
55,294	Printing costs	31,583
260,038	Rent	232,151
5,486,747	Total other expenses	3,391,167

6.

Cash and cash equivalents

2017-18 Actual		2018-19 Actual
\$		\$
76,207	Cash at bank and on hand	124,824
5,024,855	Cash equivalents – call account	5,038,374
5,101,062	Total cash and cash equivalents	5,163,198

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

7.

Property, plant, and equipment

Movements for each class of property, plant, and equipment are as follows:

	Leasehold Improvements \$	Furniture and Fittings \$	IT Equipment \$	Office Equipment \$	Total \$
Cost of valuation					
Balance at 1 July 2017	566,102	240,179	324,087	13,733	1,144,101
Balance at 1 July 2018	566,102	240,748	459,437	11,786	1,278,073
Additions	-	-	2,455	2,086	4,541
Disposals	-	-	(6,895)	-	(6,895)
Balance at 30 June 2019	566,102	240,748	454,997	13,872	1,275,719
Accumulated depreciation					
Balance at 1 July 2017	399,436	199,313	280,746	11,855	891,350
Balance at 1 July 2018	439,435	207,342	295,895	11,786	954,458
Depreciation expense	40,000	8,892	38,713	243	87,848
Elimination on disposal	-	-	(3,240)	-	(3,240)
Balance at 30 June 2019	479,435	216,234	331,368	12,029	1,039,066
Carrying amounts					
At 30 June 2017	166,666	40,866	43,341	1,878	252,751
At 30 June and 1 July 2018	126,667	33,406	163,543	-	323,616
At 30 June 2019	86,667	24,514	123,629	1,843	236,653

There are no restrictions on Te Taura Whiri i te Reo Māori property, plant, and equipment, nor any property, plant, and equipment pledged as security for liabilities. A review of property, plant, and equipment was undertaken in 2018-19 and no impairments were found.

8.

Intangible assets and WIP

	Acquired Software \$	Total \$
Cost of valuation		
Balance at 1 July 2017	341,555	341,555
Balance at 30 June 2018	401,101	401,101
Additions	10,784	10,784
Disposals	-	-
Balance at 30 June 2019	411,885	411,885
Accumulated amortisation		
Balance at 1 July 2017	121,107	121,107
Balance at 30 June 2018	195,842	195,842
Amotisation expense	86,487	86,487
Disposals	-	-
Balance at 30 June 2019	282,329	282,329
Carrying amounts		
At 1 July 2017	220,448	220,448
At 30 June and 1 July 2018	205,259	205,259
At 30 June 2019	129,556	129,556

There are no restrictions over title of Te Taura Whiri i te Reo Māori intangible assets, nor any intangible assets pledged as security for liabilities. A review of software was undertaken in 2018-19 and no impairments were found.

9.

Payables

2017-18 Actual		2018-19 Actual
\$		\$
Payables under exchange transactions		
201,937	Creditors	217,383
204,734	Accrued expenses	79,051
406,671	Total payables under exchange transactions	296,434

Trade creditors and other payables are non-interest bearing and are normally settled on 30-day terms.
The carrying value of creditors and other payables approximates their fair value.

10.

Employee entitlements

2017-18 Actual		2018-19 Actual
\$		\$
Current portion		
57,926	Accrued salaries and wages	52,874
131,222	Annual leave	139,796
97,063	Other	110,487
286,211	Total current portion	303,157
Non-current portion		
3,279	Long services leave	4,686
3,279	Total non-current portion	4,686
289,490	Total employee entitlements	307,843

11.

Commitments

2017-18 Actual		2018-19 Actual
\$		\$
8,103	Not later than one year	8,103
18,848	Later than one year and not later than five years	10,746
26,951	Total non-cancellable operating leases	18,849
322,500	Not later than one year	-
-	Later than one year and not later than five years	-
322,500	Total contract commitments	-
226,125	Not later than one year	226,125
697,219	Later than one year and not later than five years	475,431
923,344	Total accommodation lease commitments	701,556

The future aggregate minimum payments to be paid under non-cancellable operating leases, contract, and accommodation lease commitments are as follows:
The contract commitments shows Research & Development and Mā te Reo contractual obligations of Te Taura Whiri i te Reo Māori that will become liabilities if and when the terms and conditions of existing contracts are met.
A new accommodation lease was signed on 25 February 2016 for a term of six years. The lease start date was 1 August 2016 when the Commission relocated to level 11.

12.

Related party transactions

2017-18 Actual		2018-19 Actual
\$		\$
Board Members		
60,825	Remuneration	78,525
0.70	Full-time equivalent members	0.93
-	Committee member	450
Leadership Team		
694,743	Remuneration	675,978
4.08	Full-time equivalent personnel	4.00
755,568	Total key management personnel remuneration	754,953
4.78	Total full-time equivalent personnel	4.93

Te Taura Whiri i te Reo Māori is wholly owned by the Crown.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect that Te Taura Whiri i te Reo Māori would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies and Crown Entities are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

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

13.

Board member remuneration

2017-18 Actual		2018-19 Actual
\$		\$
-	Dr Rawinia Higgins (Toihau)	28,800
30,000	Dr Wayne Ngata (Toihau)	-
6,300	Charisma Rangipunga (Deputy Chair)	11,475
8,100	Charlie Tepana	12,037
7,763	Wayne Panapa	12,938
8,663	Hinerangi Edwards	13,275
60,826	Total Board member remuneration	78,525
Committee Members		
-	Darren Beatty	450
60,826	Total Board and Committee Member remuneration	78,975

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

Te Taura Whiri i te Reo Māori has provided a deed of indemnity to Directors for certain activities undertaken in the performance of Te Taura Whiri i te Reo Māori functions.

Te Taura Whiri i te Reo Māori has taken out Directors’ and Officers’ Liability and Professional Indemnity insurance cover during the financial year in respect of the liability or costs of Board members and employees. No Board members received compensation or other benefits in relation to cessation (2017-18: \$nil).

14.

Employee remuneration

2017-18 Actual	Total Remuneration Paid or Payable \$'000	2018-19 Actual
1	100-109	1
1	110-119	1
3	120-129	2
-	130-139	-
1	140-149	-
1	150-159	2
1	160-169	1
-	170-179	-
-	180-189	-
1	190-199	-
-	200-209	1
9	Total employees paid over \$100,000	8

During the year ended 30 June 2019, 3 (2018, 4) employees received compensation and other benefits in relation to cessation totalling \$99,529 (2018: \$64,068).

15.

Financial instruments

2017-18 Actual \$		2018-19 Actual \$
Financial assets measured at amortised cost		
5,101,062	Cash and cash equivalents	5,038,374
1,043	Receivables	4,742
5,102,105	Total financial assets measured at amortised cost	5,043,116
Financial liabilities measured at amortised cost		
406,671	Payables (excluding income in advance, taxes payable, and grants received subject to conditions)	296,434

The early adoption of PBE IFRS 9 Financial Instruments has resulted in some changes to the recognition and measurement of financial assets and financial liabilities. Cash and cash equivalents, and debtor and other receivables were previously disclosed under loans and receivables which is no longer a category under PBE IFRS 9. This has now been changed to financial assets measured at amortised cost. However, there are no changes in the measurement of these financial assets for TTWh in 2018/19 arising from the implementation of PBE IFRS 9.

In adopting this standard, TTWh is required to apply the expected credit loss model when calculating impairment losses on its financial assets measured at amortised (such as debtor and other receivables). The adoption of PBE IFRS 9 has had no material impact on the financial statements and comparative figures have not be restated.

16.

Explanation of significant variance against budget

Explanations for significant variations from the organisation's budgeted figures in the Statement of Performance Expectations are listed below.

Statement of comprehensive income

TOTAL REVENUE

Total revenue was \$0.869 million more than budgeted mainly due to the first wave initiatives to commence the implementation of the *Maihi Karauna* funding that was received. This funding was not in the original budget.

TOTAL EXPENDITURE

Total expenditure was under budget by \$0.476 million mainly due to lower personnel costs than budgeted. Personnel costs were budgeted based on 40 full-time equivalents for the financial year. There were seven staff resignations for the year and 30 staff as at 30 June 2019.

Statement of financial position

CASH AND BANK

Cash and bank was more than budgeted by \$2.419 million, partly due to receiving revenue for the first-wave initiatives to commence the implementation of the *Maihi Karauna* this financial year and lower expenditure in personnel costs.

17.

Contingencies

There are no contingent liabilities at reporting date (2017-18: \$nil).

There are no contingent assets at reporting date (2017-18: \$nil).

18.

Events after the balance date

There were no significant events after the balance date.

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