



2024

Pūrongo-ā-tau Annual Report





COVER: Keanu Paniora and his son Tohumairangi outside their whare at Aorangi Papakāinga in Hastings.

INSIDE COVER: Toitū Tairāwhiti provide whānau-centred, locally led housing solutions for Māori, enabled by investment from Te Puni Kōkiri and the Ministry of Housing and Urban Development's Whai Kāinga Whai Oranga programme. This programme is complemented through Te Puni Kōkiri Cadetships to support the development of the skilled workforce required to deliver their housing programme.



Pūrongo-ā-tau

Annual Report of Te Puni Kōkiri

Mō te mutunga o te tau i te 30 o ngā rā o Pipiri 2024
For year ended 30 June 2024

Presented to the House of Representatives pursuant to
section 44 (1) of the Public Finance Act 1989

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He Kupu Whakataki

Introduction

Mai i te Tumu Whakarae mō Te Puni Kōkiri

From the Secretary for Māori Development

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I am pleased to present the Annual Report of Te Puni Kōkiri for the financial year ending 30 June 2024, my fourth financial year as Secretary for Māori Development.

This is the final Annual Report against our current strategy as it is outlined in Strategic Intentions 2020-2024. This strategy has held firm and served us well to align to our vision of Thriving Whānau. It has also guided us well over the last four years as we have played a part in government's response to a series of challenges that include the global pandemic, severe weather events, cost of living increases, housing insufficiency, and disparities in access to fundamental benefits of citizenship such as education and justice. As is often the case, these challenges have impacted Māori particularly acutely.

The strategy has also provided Te Puni Kōkiri clarity of vision, role, purpose and our strategic priorities. Our strategic focus areas are not there to replicate what the public service is doing; that is their responsibility. Our focus has been to promote different ways of delivering to, for and with Māori by adopting approaches that shift the delivery of services closer to the community and to entities that are known and trusted by Māori. Whānau-centred, locally led and government enabled approaches offer better ways of delivering to Māori particularly as the public service does not deliver effectively for all Māori especially those with complex and overlapping needs. We can draw on our experience and knowledge from our work with other agencies on joint projects in housing, corrections, family violence and health to demonstrate positive impacts and what works for specific Māori cohorts.

As we look to refresh our strategy for the period ahead, we hope to achieve strategic influence with a focus on providing high quality policy advice and holding other agencies to account for delivering public services to, for and with Māori, in line with the Minister for Māori Development's vision. This



▲ Dave Samuels.

will mean reaffirming our role to provide a single, strong Government voice to support other public service entities to deliver for and with Māori. It also includes reaffirming our mandate to promote Māori achievement in education, training, health and economic resource development and reactivating a monitoring and mentoring role to ensure the adequacy of services to, with and for Māori. The culmination of these roles will enable Government to ensure Māori enjoy economic success and equality of opportunity equivalent to all New Zealanders and thriving whānau.

We plan to publish our next Strategic Intentions and expect that our policy approach of Te Tautuhi ō Rongo and our delivery approach of whānau-centred, locally led and government enabled will feature prominently.

Mauria te pono.

Dave Samuels

*Te Tumu Whakarae mō Te Puni Kōkiri
Secretary for Māori Development*



Ko tā mātou Rautaki | Our Strategy

Our strategic framework provides a line of sight between our vision, our purpose, our role, our three strategic priorities, and our nine focus areas that best position the Ministry for strategic impact. Underpinning this are our values that reflect how we work within Te Puni Kōkiri, across Government, and with whānau, hapū, iwi Māori, and Māori entities.

OUR VISION

What we want to achieve.

Thriving Whānau – when whānau are thriving, so do their communities, hapū, iwi and all of Aotearoa.

OUR PURPOSE

Why we exist.

Drawing strength from our past to build an Aotearoa New Zealand where whānau can all stand, thrive, and belong.

OUR ROLE

What we do.

Te Puni Kōkiri is the Government's principal policy advisor on Māori wellbeing and development.



Ko ā mātou Mahi | Our Mahi

Our Focus Areas

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Māori Economic Resilience

The investment made to
recover from COVID-19 builds a
more sustainable, resilient and
inclusive Māori economy.



Housing

Our Focus Area Goal

Working with partner agencies to ensure whānau have access to healthy homes with stable tenure and have opportunities for home ownership and investment.

Our Focus Area Outcome

Iwi, hapū, whānau and Māori realise their aspirations for their whenua and housing.

Our Outcome Measures

- ▶ Proportion of Māori who live in an owner-occupied home or home owned by an iwi, hapū or Māori land trust.
- ▶ Proportion of Māori who live in homes with no major problems (cold, damp, mould, repairs).
- ▶ Case studies of examples of iwi, hapū, whānau and Māori realisation of whenua aspirations.



Our investment in housing supports whānau development and resilience. We work to ensure whānau have access to healthy homes with stable tenure, opportunities for home ownership and the foundations to prosper through:

- Influencing policy, with a *focusing on identifying and removing the barriers for developing* housing on whenua Māori, and by assessing opportunities within the housing system to improve support better housing outcomes for, and with, Māori.
- Partnership with Ministry of Housing and Urban Development | Te Tūāpapa Kura Kāinga, to invest in iwi-led housing prototypes, delivering new housing for whānau, and testing new investment approaches.
- Direct investment in new housing supply on papakāinga, critical where repairs for whānau with low-incomes whānau and wrap around wrap-around programmes to build capability, including financial literacy.

Our housing mahi is not only about building where - it is also about supporting whānau connections to whenua and whakapapa, strengthening communities, building whānau resilience, providing training and opportunities for skills-development, and enabling growth in Māori-owned business. Our investment in the iwi-prototypes continues to provide a whānau-centred approach, with our iwi partners identifying and delivering wider benefits to their communities.

During the last year, the housing programme has continued to respond and adapt to the ongoing challenges associated with the North Island Weather Events of 2023. The ongoing effects have both directly and indirectly impacted the delivery of housing, through reduced road access and availability of contractors, particularly in Tairāwhiti and Hawke's Bay. In affected areas, a significant

amount of land was deemed unsuitable for housing due to erosion and flood risk, as well as damage to existing infrastructure. Te Puni Kōkiri continues to support owners of whenua Māori through our policy contribution to the Whenua Māori and Marae Recovery Pathway led by the Crown Response Unit in the Department of the Prime Minister and Cabinet.

There was an overall decline in residential building consents nationally over the year, and this was reflected across Māori housing initiatives. This trend stems from reduced feasibility of new housing projects, resulting from increased construction costs, and finance costs associated with high interest rates.

Housing Policy

In 2023/24, we worked alongside other government agencies to make it easier for Māori to realise their aspirations for their whenua and housing.

Enabling papakāinga

In Haratua 2024, we released a report that analysed papakāinga rules in all 65 district plans across the motu to assess how well they provide for the development of papakāinga. The report notes that 16 plans (25 percent) did not have any provisions for papakāinga and that some papakāinga provisions did not effectively enable development. It identified examples of good practice and made recommendations for how local planning rules can be improved.

With the report completed, we are actively working with local authorities, whenua owners and iwi with a view to improving papakāinga rules and reducing barriers to papakāinga development. This will contribute to increasing the supply of affordable, quality housing for whānau Māori, supporting connections to whenua and whakapapa, and enabling whānau to live consistent with their own tikanga, values and mātauranga.



▲ Aerial view of the first six houses at the papakāinga in Kaiaua.

WAI 2750 – Housing Policy and Services Inquiry

The Waitangi Tribunal's WAI 2750 Housing Policy and Services Inquiry was a continued focus for us since it began in the 2023/24 year. We worked alongside the Ministry of Housing and Urban Development, Te Tūāpapa Kura Kāinga and other agencies, to prepare for this kaupapa and ensure that the inquiry is robust and provides practical recommendations to improve Māori housing outcomes.

The second stage of the inquiry is expected to begin in 2024/25, covering:

- **Whenua Māori** – Use and development of Māori land for housing
- **Te Ao Kāinga** – Housing policy, practice and regulation of the housing market
- **Whānau Kāinga** – Social housing and the provision of 'public housing' by central and/or local government
- **Hauora** – The relationship between poor physical and mental health (and other socio-economic factors) and housing.

Whai Kāinga Whai Oranga Iwi Prototypes

2023/24 was the third year of the Whai Kāinga Whai Oranga programme; the joint Māori housing initiative with the Ministry for Housing and Urban Development | Te Tūāpapa Kura Kāinga.

A key component of this programme is to test a devolved approach to housing investment through the iwi-led prototypes, with funding being directed to iwi groups who are better able to connect with

and deliver for Māori communities. This whānau-centred, locally led, government enabled approach to housing delivery has demonstrated how co-investment models enable Māori to deliver for their communities. It enables Māori to build internal capability, demonstrate agility and adaptability, and foster innovative approaches to strengthening community resilience.



89 houses

in 2023/24 have been completed through the four iwi prototypes

The benefits of this have been seen through Toitū Tairāwhiti Limited, the iwi prototype in *Tairāwhiti*. Their offsite manufacturing facility in Gisborne has continued to deliver houses in this area, of significant need, while also contributing to the regional economy through employment, training and enterprise.

Case Study

Whānau Resilience through Financial Literacy

The Sorted Kāinga Ora programme equips whānau with financial literacy skills to support positive housing outcomes. For many attendees, their initial goals focus on reducing personal debt and achieving savings goals, to ensure greater stability in their current housing position. This paves the way to achieving greater housing aspirations of home ownership, and financial resilience.

Since 2019, Te Taiwhenua o Heretaunga has delivered 14 Sorted Kāinga Ora programmes, where 32 whānau have gone on to purchase their own home. Their experienced and trained facilitators Rikki Te Kira and Vanessa Rimene are innovative in the delivery of their course, calling on past participants to share their success stories. Rikki states “the success of the course can be measured through the changes in mindset of the whānau”.

One of the past participants who shared their journey with the graduating group that for three years her and her whānau were living in overcrowded housing where at times there were 15 whānau members staying in a three-bedroom whare and shed.

Since completing the Sorted Kāinga Ora Programme in 2019, Channele and her whānau were able to reduce their debt by closing short term lending facilities including credit cards, buy-now-pay-later services and hire purchases. The programme gave them the tools and information to undertake goal setting and disciplined spending which allowed them to get pre-approval for a bank



▲ Financial literacy skills guiding whānau.

loan. The whānau have now gone on to purchase their own home in Waingākau. Channele shared that “without the course, I would probably still be living in the garage with my whānau”.



Whānau and Community Investment

Te Puni Kōkiri delivers our Māori housing programme focused on three main initiatives:

- **Developing new housing supply on papakāinga, including on-site infrastructure**

The development of papakāinga builds economic and community resilience for and with whānau. This is both through the delivery of safe, warm and secure housing and the opportunity for whānau to utilise their whenua and reconnect with their whakapapa. In the 2023/24 year, we contracted the delivery of 56 new homes.

- **Improving the quality of Māori-owned homes**

Te Puni Kōkiri funds critical repairs to homes owned by whānau with low income who do not have the ability to fund the repairs themselves, to ensure homes are safe, warm and liveable. In 2023/24, through community-based rōpū there were 767 critical repairs contracted on Māori-owned homes.

- **Building financial capability**

Delivered in partnership with The Retirement Commission | Te Ara Ahunga Ora, the Sorted Kāinga Ora programme has been operating for six years, with an overarching goal to equip whānau with the financial capability skills and resilience to work towards home ownership. During the 2023/24 year, 40 Sorted Kāinga Ora Programmes, with an average participant cohort of 20, were contracted for delivery.

Case Study

Repairs to whānau homes support thriving whānau

A community-led approach is driving the partnership between Tū Kotahi Māori Asthma Trust and several organisations including Te Puni Kōkiri.

The Tuanui: Wainuiomata Healthy Homes for All initiative, is helping to improve the standard of whānau-owned where across Wainuiomata, as well as delivering training and employment outcomes for the community.

“Partnerships enable critical housing repairs in the Wainuiomata and Hutt Valley communities, along with other social and health initiatives,” says Cheryl Davies, Tū Kotahi manager.

In 2023/24, the Trust received investment from Te Puni Kōkiri to undertake a minimum of 20 housing assessments and repairs.

The programme employs a local builder who has employed local tāne to carry out the home repair work for the Tuanui programme. Some of the tāne are graduates of the non-violence programme, Tama Tū Tama Ora.

Through the Tuanui programme, the tāne have been employed to repair homes and have been able to obtain qualifications.

“One tāne from the Tuanui repairs team is now a qualified builder, another is a qualified painter and plasterer, and three other tāne are entering their second- and third-year apprenticeships,” says Cheryl Davies.



The Tuanui programme is an excellent example of effective cross-agency collaboration, where funding from a range of agencies is leveraged to deliver a range of health, justice, employment and training outcomes all with a whānau-centred, community-led, government-enabled approach.



▲ Members of the Tuanui home repair team.



Employment

Our Focus Area Goal

Influencing partner agencies to maintain labour market attachment and get more Māori in higher skilled jobs.

Our Focus Area Outcome

Māori have improved access to, and higher rates of participation in high-quality education, training and meaningful employment.

Our Outcome Measures

- ▶ Māori employment rate.
- ▶ Māori unemployment rate.
- ▶ Māori labour force participation rate.
- ▶ Proportion of rangatahi not in employment, education or training (aged 15–24).



Te Puni Kōkiri plays an active role in improving employment opportunities for and with Māori.

Through our policy programme and regional networks, we are working collaboratively with other agencies to improve employment opportunities and support more Māori into higher paid and higher skilled positions.

Through our investment programmes we are contributing to locally led initiatives that put the individual and their whānau at the centre of decisions to improve access to education, training and employment.

Te Puni Kōkiri continues to work alongside other agencies to influence policy.

Policy Influence and Active Labour Market Programmes

Te Puni Kōkiri continues to work alongside other agencies on policy initiatives to influence education and employment outcomes for and with Māori with a focus on moving more Māori into higher skilled, higher paid employment. This includes contributing to policy development from agencies across the education and employment sectors, on issues such as welfare, school attendance and the careers system.

Te Puni Kōkiri has also contributed to work led by NZ Transport Agency | Waka Kotahi on improving the driver's licencing system, including through whānau-centred and locally led approaches. A driver's licence is critical for many employment pathways, and Māori disproportionately do not obtain licences.

Te Puni Kōkiri has also worked alongside the Ministry of Social Development | Te Manatū Whakahiato Ora to develop a toolkit that will guide agencies to adopt more standardised, best practice approaches to monitor and evaluate Active Labour

Market Programmes (ALMPs). ALMPs support people to enter, remain in, or return to the labour market. The toolkit is designed to ensure that ALMPs are fit for purpose, meeting the needs of both local communities and Māori, and delivering improved labour market outcomes.

Māori Trades and Training Fund

In 2023/24, we worked collaboratively with the Ministry of Social Development | Te Manatū Whakahiato Ora to invest over \$30 million in improving employment outcomes for Māori through the Māori Trades and Training Fund. This fund is designed to encourage Māori organisations to try different approaches to engage and keep Māori in employment-focused training opportunities.

Through our regional intelligence and networks, we helped endorse applications from Māori employers and training providers, into the Māori Trades and Training Fund, to deliver tailored programmes that support upskilling and improved employment outcomes across communities. Over 1,830 Māori were supported through these programmes, resulting in over 1,180 Māori achieving employment.

Cadetships

Our cadetship programme supports employers to develop, mentor and train Māori employees at all stages of their careers. The aim of the programme is to support Māori to achieve their full potential in the workplace and contribute to thriving, innovative and resilient businesses.



2,330
cadets

supported through the cadetship programme in 2023/24





150 employers

supported cadets through the
cadetship programme in 2023/24



962 cadets

completed the programme



697 new cadets

were approved in 2023/24

The programme supported cadets across a wide range of sectors including primary industries, healthcare, building and construction, digital technologies and education and training. Collectively, this year the cadets were able to achieve 1,100 qualifications including certificates and diplomas, bachelor's degrees and other formal qualifications. Of the 962 who completed the programme this year, 92 percent of these cadets have remained employed.

In Hui-tanguru 2024, Te Puni Kōkiri conducted a survey of employers and cadets who participated in the Cadetship programme in 2023/24. The survey sought to understand the outcomes experienced as a direct result of the programme with 100 percent of employers' responses saying that the programme is beneficial and increased productivity, and 58 percent saying they had seen increased revenue as a result. Cadets who responded to the survey say participating in the workplace training and development programmes offered invaluable opportunities for professional development, mentorship, and enabled them to advance in their career. 97 percent improved skills or gained qualifications; 70 percent said their career advanced; and 52 percent had a pay increase.

Case Study

Māori making their way in the technology sector

Rea is a Learning Management System & Virtual Learning Environment business which provides a model for training people with technical skills and connecting them with high paying employers. As a Māori-owned business, Rea places a particular focus on supporting Māori through these training and employment pathways.

Using Cadetship support, Rea supported 60 cadets through their SwitchUp programme to develop digital skills and be connected to well-paid, skilled employment in the technology sector. The impact they aim to achieve is not only to increase employability, but also to boost the median income for their Māori kaimahi by at least 20 percent by 2050.

Graduates from the SwitchUp programme have achieved positive outcomes such as increased employability, higher incomes, improved confidence and resilience. Progressing through the programme enabled a significant career shift for one cadet, who after time as a concrete grinder became a consultant at Deloitte. Another cadet has transitioned from a career in scaffolding to a Quality Assurance Analyst role at Department of Corrections | Ara Poutama Aotearoa.

Whānau resilience through rangatahi education and employment

In addition to the Cadetships programme, Te Puni Kōkiri also has invested in whānau resilience through the Pae Aronui and Taiohi Ararau investment programmes. These programmes support whānau-centred, locally led initiatives with a focus on improving education and employment outcomes for and with rangatahi Māori.



Pae Aronui



47
initiatives

were invested in by Te Puni Kōkiri
through Pae Aronui



2,075
rangatahi

aged 15-24 who are not in education,
employment or training (NEET) are
supported by these initiatives

Through these initiatives, rangatahi were able to
achieve 406 qualifications.

Hawaiki Kura Charitable Trust was one initiative
supported through Pae Aronui to deliver the Tū
Tāngata programme. The Tū Tāngata programme
aims to support rangatahi with their education and
employment aspirations by adopting a holistic
wellbeing approach where they are building their
leadership skills and mental resilience through a

mātauranga Māori lens. Through the programme,
80 percent of the participating rangatahi returned
to school or further education.

Taiohi Ararau

In 2023/24, Te Puni Kōkiri invested in 33 initiatives
through Taiohi Ararau, supporting 1,315 rangatahi to
gain essential documents helping to reduce barriers
to re-enter education and gain employment. Across
the 1,315 rangatahi, they were able to collectively
obtain 2,394 essential documents including
driver's licences, first aid certificates, curricula vitae,
passports, 18+ cards and IRD numbers.

Front-Line Consultancy was funded through Taiohi
Ararau to deliver a programme supporting rangatahi
to realise their aspirations by broadening their
awareness of available career opportunities through
industry experiences. Through the programme, 76
rangatahi were supported to obtain their essential
documents. These documents are crucial to
enabling more equitable access to key services
within the community, and enabling rangatahi to
continue their education or employment pathway.

Case Study

Rangatahi in Marlborough re-engage in education

The Hawaiki Kura Charitable Trust developed the Tū Tāngata programme to provide
rangatahi with comprehensive wrap around support to improve their wellbeing,
and their education, training and employment goals and aspirations.

Over the past year, the Trust worked with 10
Marlborough rangatahi who were not engaged
in education, training or employment to develop
individual, tailored plans towards their success.
The plans included one-on-one mentoring,
leadership development, wellbeing support, group
exercises and learning sessions and cultural
capability. Connection with culture was recognised
as the most effective aspect of the programme

as most rangatahi were disconnected from their
tūrangawaewae.

Upon completion of the programme, 80 percent of
rangatahi returned to school or further education
and had a pathway to achieving their goals and
aspirations. A graduation ceremony was held
to celebrate their achievements with whānau.
On completion of the programme whānau have
seen improvements in rangatahi attitude, their
confidence, and their relationships.





Māori Enterprise

Our Focus Area Goal

Champion the growth and opportunities for iwi and Māori business, including leading social procurement reforms.

Our Focus Area Outcome

Increased Māori business participation and growth for a thriving, sustainable and resilient Māori economy.

Our Outcome Measures

- ▶ Percentage of the total number of mandated agencies' procurement contracts awarded to Māori businesses.
- ▶ Percentage of total businesses that are Māori-owned businesses.
- ▶ Indicative margin for all Māori-owned businesses.



Our focus on Māori enterprise, growth and productivity is part of broader work across government to increase the productive capacity of the Māori economy, as a necessary component for the economic success of all of Aotearoa.

Māori enterprise contributes to the prosperity of whānau, hapū, iwi and Māori communities by providing income for owners, employment opportunities, as well as supporting community and regional resilience. This contribution is increasingly important within the overall economy, as enterprising Māori enter the self-employed and employer workforce in greater numbers, and iwi and Māori collectives grow their productive assets.

Through system level policy influence, regionally delivered support, and targeted investment, we are working to ensure that the needs of this fast-emerging business demographic are met, and their full potential realised in future gross domestic product and employment growth.

Māori Access to Capital

In 2022, the Reserve Bank of New Zealand | Te Pūtea Matua published an issues paper on 'Improving 'Māori Access to Capital'. This paper outlined the longstanding issues that Māori firms and businesses have in accessing capital, both debt and equity finance. This paper identified that Māori are underrepresented in business ownership, and financing is more difficult and expensive to obtain for Māori businesses compared to non-Māori businesses. Some characteristics of Māori assets, including collective ownership, contribute to these issues.

Cross-agency work to look at policy approaches to address these issues has been underway over the past two years, led by The Treasury | Te Tai Ōhanga. Te Puni Kōkiri has influenced this work

on both the working and steering groups, and has worked in partnership with the National Iwi Chair's Forum – Pou Tahua, with whom the issue of access to capital is a shared priority.

Investing in Māori Enterprise

In 2023/24, Te Puni Kōkiri maintained its commitment to Māori enterprises supporting them to achieve positive outcomes, such as improved confidence to make better business decisions, increased revenue, better access to capital, adopting new technology, and increased employment. We have supported 66 Māori businesses with over \$990,000 in Māori Business Growth grants.

Through the Māori Enterprise service, we supported a Small to Medium Māori Enterprise in the energy-tech sector to access specialist support to develop a solar farm management software prototype. This support provides an opportunity to scale up their business and contribute to outcomes of increased financial stability of the business, improved confidence of owners, and additional employment. This investment aims to contribute to the wider outcomes of building resilience and preparedness of their clients and supporting remote Māori communities and their ability to respond to emergency events.

We also supported a Māori-owned health-tech business to connect clients directly with primary healthcare professionals via an online solution. The outcomes of this included: enabling this Māori business to take a foothold in the health-tech sector, one of the fastest growing industries worldwide; scaling their business; improving their ability to access capital; and increasing the number of Māori in higher paying employment.

Envico Technologies – Leading Innovation in Environmental Tech

Envico Technologies (Envico), an environmental tech firm, has made significant strides in the conservation and biosecurity sectors through the development of cutting-edge drones and automated systems. With strategic support and investment from Te Puni Kōkiri, Envico has positioned itself as a leader in this niche market.

Founded in 2018, Envico has grown into a key player in the environmental technology sector. The company focuses on four key product areas: drone services, pest control solutions (Spitfire), specialised seed deployment (Seedpods), and toxin development. These innovations are crucial for addressing various environmental challenges in New Zealand and beyond.

Envico received investment from Te Puni Kōkiri with the primary goal to support growth opportunities across the four key products. Through the investment, key achievements for Envico have included:

- Helping to upskill senior management: Through targeted investment, Envico's management team received training to bridge critical skills gaps, enhancing their ability to lead and innovate.
- Development of market analysis and strategy: Comprehensive market research and strategic planning have enabled Envico to better target their customer base and refine their brand and pricing strategy.
- Export growth plans: With co-support from New Zealand Trade and Enterprise, and Callaghan Innovation, Envico has developed robust plans for international expansion.
- Preparing for investment readiness: Te Puni Kōkiri helped Envico prepare for raising capital, which in turn enabled Envico to attract and secure investments critical to its growth.
- In Haratua 2024, Envico's outstanding contributions were recognised with the prestigious Kamupene Māori o te Tau – Māori Company of the Year award at the Hi-Tech Awards.



▲ Announcement of high-tech kamupene Māori o te tau Māori Company of the year.

Lake Taupō Forest Trust (Tūwharetoa)

Cyclone Gabrielle caused significant damage to a large portion of forestry assets held by Lake Taupō Forest Trust (4,000 Ha of 20-year-old trees – over half of the stock that was due to be harvested over the next 10 years). While there were many short-term challenges the Trust needed to work through, there was also a desire to take a long-term view of recovery and think laterally about what they could do to maximise value, smooth the impacts of the damage, and build resilience against future similar events.

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This weather event accelerated the need for a new forestry and wood processing sector strategy to underpin their rebuild programme and identify future investment requirements. Te Puni Kōkiri investment supported Lake Taupō Forest Trust to source timely, specialist advice to help them make these critical decisions. Specifically, we supported with investment, to find innovative uses for the extensive damage to the Trust's forestry assets. The specialist advice helped them to capture more value from both the wood on the ground and the reduced

volumes left. Advice and support were provided regarding new technologies, investing in entry-level processing equipment for chipping and palletisation, and for other processing opportunities which can drive greater value for their remaining volumes.

The outcomes of this investment included minimising the significant financial loss and impact on employment, as well as fortifying a clear path forward for the rebuild programme's future direction and investment.



Te Ao Māori

The collective and individual rights of
Māori as tangata whenua are recognised,
protected, supported and invested in.



Te Whare o te Reo Mauri Ora and Broadcasting

Our Focus Area Goal

Supporting the growth of a healthy and vibrant
te reo Māori me ōna ngā tikanga with a specific focus on
modernising the Māori media and broadcasting sector.

Our Focus Area Outcome

Te reo Māori is a healthy, vibrant and thriving everyday language.

Our Outcome Measures

- ▶ Percentage of total population with the ability to speak more than a few words or phrases in te reo Māori.
- ▶ Percentage of total population who agreed or strongly agreed that the government should encourage and support the use of te reo in everyday situations.
- ▶ Number and value of media applications approved via Te Māngai Pāho grants management system.
- ▶ Hours of Māori content funded.
- ▶ Hours of Māori content produced.



Te reo Māori is a taonga - integral to our cultural wellbeing, through our whakapapa and as citizens, as a vital part of Aotearoa New Zealand's national identity. Te reo Māori enhances the experience of cultural belonging and collective identity, helping Māori as individuals and as whānau to achieve and sustain their wellbeing.

Te Puni Kōkiri supports whānau, hapū, iwi and Māori, as kaitiaki of te reo Māori, by:

- focusing on the active partnership model of Te Whare o te Reo Mauriora and by supporting the implementation of the Maihi Karauna - the Crown's strategy for Māori language revitalisation 2019-2023
- playing a leadership role across policy initiatives that will enable this revitalisation, as seen with Te Ture mō Te Reo Māori 2016 | Māori Language Act 2016 and
- investing in Māori language entities and monitoring their performance to ensure the promotion, uptake, quality and revitalisation of te reo Māori.



▲ Hearing held at the Waitangi Tribunal office, for Te Reo in the Public Sector Urgent Inquiry (Wai 3327).

Māori language entities and working in partnership

Te Puni Kōkiri work in partnership with Te Mātāwai, Te Taura Whiri i te Reo Māori, Whakaata Māori and Te Māngai Pāho to work towards outcomes under Te Whare o te reo Mauriora.

In Pipiri 2024, the Minister for Māori Development convened a hui of Māori language entity leaders (chairs and chief executives) at parliament to consider Māori language outcomes - the promotion, uptake, quality and revitalisation of te reo Māori. This work will continue into 2024/25, and provide important information and data that supports the development of the next iteration of Maihi Karauna goals— the Crown’s strategy for Māori language revitalisation, 2019-2023. The Maihi Karauna include one million New Zealanders speaking conversational te reo Māori by 2040 and more Māori, especially rangatahi who are our future, speaking te reo Māori in their daily life.

Review of Te Ture mō Te Reo Māori 2016 | Māori Language Act 2016 and the Māori Purposes Bill

The review of Te Ture mō Te Reo Māori 2016 | Māori Language Act 2016 in 2022, found that the Act is mostly fit for purpose, but also identified some areas that could be strengthened.

Te Puni Kōkiri is delivering on some of the recommendations of the review by leading the Māori Purposes Bill, which will progress technical amendments to strengthen the Act. This has seen us work closely with Te Mātāwai and the Parliamentary Counsel Office to have the amendments drafted and translated into te reo Māori to ensure the Act is fit for purpose.

This review strengthened our partnership with Te Mātāwai, who we continue to work with on policy development, such as taking steps to improve the infrastructure of Te Whare o Te Reo Mauri Ora by giving effect to partnership approaches.



Investment into Māori Broadcasting

Vote Māori Development investment in Māori broadcasting is focussed on creating more Māori programming to deliver innovative and engaging Māori content, across a range of media and digital platforms. Seeing diverse Māori content, and hearing te reo Māori across a range of platforms, encourages Māori across the country to use the language more every day. By increasing access to te reo Māori and normalising its use by all New Zealanders, this supports te reo Māori revitalisation and a shared national identity.

Part of our role is to monitor the performance of the entities to achieve these outcomes, key highlights include:

- We streamlined how funding to Whakaata Māori is awarded. These changes come into effect from 1 Hōngongoi 2024 and will give Whakaata Māori greater flexibility over its funding and supports longer-term planning to make it more fit for purpose.
- The 30th anniversary of Te Māngai Pāho, and the 20th anniversary of Whakaata Māori, in 2024. Both these entities create original Māori content over multiple platforms and formats which connect with audiences.

Wai 3327 – Te Reo in the Public Sector Urgent Inquiry

In Hakihea 2023, the Ngāi Te Rangi Settlement Trust filed an application for an urgent hearing in relation to te reo Māori in the public sector. The claim was granted urgency by the Waitangi Tribunal in Poutū-te-rangi 2024.

While the inquiry focussed on the use of te reo Māori in the public sector, Te Puni Kōkiri, as the agency responsible for Te Ture mō Te Reo Māori I Māori Language Act 2016, became the co-lead agency on behalf of the Crown on this inquiry, together with the Public Service Commission I Te Kawa Mataaho. Witnesses from Te Arawhiti and Te Taura Whiri i te Reo Māori also gave evidence.

This co-lead role gave Te Puni Kōkiri the opportunity to confirm the government's ongoing commitment to te reo Māori and outline the successive steps taken by governments over the years to strengthen the status and use of te reo Māori, including in response to previous Waitangi Tribunal reports and recommendations such as Wai 11 and Wai 262, as well as legislation and policy.

Te Puni Kōkiri also provided claimant funding for the inquiry, to cover travelling, food and accommodation expenses of claimants travelling to Wellington for the inquiry.

The report of the Tribunal is expected by the end of 2024.



Te Pae Tawhiti

Our Focus Area Goal

Leading the whole-of-government work between the Crown and Māori to give effect to Ko Aotearoa Tēnei (Wai 262).

Our Focus Area Outcome

Māori are recognised and enabled as kaitiaki for mātauranga Māori and taonga Māori.

Our Outcome Measures

- ▶ Case studies of policy and legal frameworks developed that protect, use and develop mātauranga Māori.
- ▶ Case studies that highlight appropriate use of mātauranga Māori frameworks across government.



Iwi and Māori have long used their mātauranga to build, understand and share ways to achieve collective goals. Te Puni Kōkiri provides public service leadership and coordinates the government's approach to actively protect and enable appropriate use of mātauranga Māori.

Te Puni Kōkiri, and other government agencies are working together, and alongside iwi, hapū, whānau and Māori, to deliver the Te Pae Tawhiti programme – Te Tumu mō te Pae Tawhiti. This programme is focused on ensuring iwi and Māori are recognised and enabled as kaitiaki for over mātauranga and taonga, and ensuring they are supported to flourish in accordance with their own tikanga.

In 2023/24, Te Puni Kōkiri led the delivery of Te Pae Tawhiti through:

- Leadership on domestic and international policy work to enable Māori intellectual property to be appropriately utilised.
- Investing in 18 initiatives across Aotearoa New Zealand that demonstrate how mātauranga Māori can be utilised to create economic, social, environmental and cultural benefits.
- Working with iwi and Māori to create economic opportunities that appropriately balance the use and protection of intellectual property and mātauranga Māori.

Historic New Treaty on Intellectual Property, Genetic Resources and Associated Traditional Knowledge

In Haratua 2024, representatives from Te Puni Kōkiri, on behalf of Aotearoa New Zealand, joined 192 other member states of the United Nations for the Diplomatic Conference on Genetic Resources and Associated Traditional Knowledge in Geneva.

The conference focused on negotiating and endorsing a groundbreaking World Intellectual Property Organisation Treaty (the Treaty), addressing the intersection of intellectual property, genetic resources, and traditional knowledge. The Treaty recognises the role of indigenous people's traditional knowledge in inventions and requires countries to ensure people applying for patents identify the country of origin of any genetic resources, and any traditional knowledge used, originates from. It is also the first of its kind to incorporate specific provisions aimed at protecting the rights of Indigenous Peoples and local communities.

The Treaty was signed by 36 contracting parties, well surpassing the required 15 signatures needed to introduce a new 'disclosure of origin' requirement. In addition, the passing of the Treaty was agreed by consensus, making this an even more significant milestone.

Te Puni Kōkiri took a pragmatic and principled approach to ensure we contributed to successful negotiations where that would enable the ongoing protection of mātauranga Māori and taonga Māori.

In addition, the Treaty also contributes to the broader Te Tumu mō te Pae Tawhiti work programme, which seeks to create sustainable economic opportunities, stimulate economic activity, enhance our cultural identity and protect and restore the wellbeing of our environment.



▲ Te Puni Kōkiri kaimahi signs the Treaty on Intellectual Property, Genetic Resources and Associate Traditional knowledge in Geneva.

Te Au Ahi Tūroa – Ngāti Kurī

In 2023/24, Te Puni Kōkiri engaged with Ngāti Kurī and funded a project aimed at strengthening knowledge of traditional fire practices through knowledge exchanges, applied learning and whanaungatanga across hapū, iwi and with other indigenous peoples. This focuses on revitalisation of mātauranga Māori, to deliver a range of environmental, cultural and economic benefits.

For over 60,000 years, burning has been used as a traditional practice for managing fires, and therefore protecting forests and gardens. In the last 10 years, several large bush fires resulted in the loss of thousands of hectares of ngahere and taonga in the north. Ngāti Kurī have embraced their mātauranga, recognising it as vital for Māori in addressing challenges with the changing climate.

In Whiringa-ā-rangi 2023, a selected group of rangatahi travelled to Northern Queensland to meet with the Girringun and learn from their land and sea rangers. This engagement provided the opportunity for knowledge sharing and empowerment for rangatahi, as well as practical tools to enable environmental protection.

The Houhora Volunteer Fire Brigade and Department of Conservation | Te Papa Atawhai have been key leaders in supporting this project, enabling research and relationship development. They've engaged with the community and shared knowledge to ensure the project outcomes are reached.

Rangatahi have also been trained as volunteer fire respondents and recently connected with other rangatahi at Te Hira Pu-Ao in Rotorua.

In the next upcoming research phase, engagement with the University of Auckland will work on prevention plans and test plant materials, identifying slow burning plants to best support the burning practice.

The fund has fostered new partnerships, notably with The University of Auckland, enhancing opportunities for iwi and Māori to further protect and utilise their mātauranga. This collaboration ensures the knowledge is not only preserved but also actively propagated across generations, with iwi serving as dedicated kaitiaki, safeguarding their mātauranga Māori and taonga Māori.





◀ Discussions focussed on revitalisation of mātauranga Māori, to deliver a range of environmental, cultural and economic benefits.

Implementing the Māori Plant Varieties Committee

In 2023/24, Te Puni Kōkiri alongside the Intellectual Property Office of New Zealand and Ministry of Business Innovation and Employment | Hīkina Whakatutuki to implement the operational elements of the newly established Māori Plant Varieties Committee.

One of the purposes of the Plant Variety Rights Act 2022 is “to protect kaitiaki relationships with taonga species and mātauranga Māori in the plant variety rights system.” The Act seeks to achieve this through requiring the Commissioner of Plant Variety Rights to establish a Māori Plant Varieties Committee. Te Puni Kōkiri is continuing the implementation work to ensure this Committee will be established before the required timeframe of Whiringa-ā-rangi 2024.





Te Taiao

Our Focus Area Goal

Ensure Māori rights and interests are part of decision making for the environmental issues and natural resources sector.

Our Focus Area Outcome

Iwi, hapū, whānau and Māori are recognised and enabled as decision makers and kaitiaki for their environments.

Our Outcome Measures

- ▶ Proportion of groups who were engaged with who reported that decision making on resource consent conditions reflected their input “well” or “very well.”
- ▶ Proportion of groups who reported that decision making on the regional/district plans and policy statements reflected their input “well” or “very well.”
- ▶ Proportion of groups who were engaged with who reported that decision making on national policy statements and environmental standards reflected their input “well” or “very well.”
- ▶ Case studies of examples of iwi, hapū, whānau and Māori realisation of whenua aspirations.



For Māori, Te Taiao and whenua Māori are cherished taonga, central to the past, present, and future. Te Puni Kōkiri is dedicated to supporting the protection and preservation of these taonga for future generations, recognizing that whenua lies at the heart of Māori identity and connection. This drives the decisions and actions of Te Puni Kōkiri, ensuring that the intrinsic value of whenua and Te Taiao are protected and preserved.

Te Puni Kōkiri plays a pivotal role in influencing broader government policies. Through our regional teams, we gather the voices of iwi, hapū, and whānau advocating for their voices to be included in policy decisions. This engagement is critical to addressing system barriers related to whenua Māori and supporting iwi and Māori to achieve their aspirations for their whenua. These activities collectively focus on ensuring Māori are recognised and enabled as decision makers and kaitiaki for their environments. Te Puni Kōkiri also invests to support Māori landowners to develop

their whenua based on economic, cultural, social and environmental projects that strengthen whānau, communities and, regions as well as the Aotearoa New Zealand economy.

Te Puni Kōkiri provided robust support to the ongoing recovery from the North Island Weather Events of 2023, specifically through the Whenua Māori and Marae recovery pathway initiative which focused on affected regions of Hawke's Bay, Tairāwhiti, and Tāmaki Makaurau.

Understanding Climate hazards for hāpori Māori – Insights for policy makers

In 2023/24, Te Puni Kōkiri delivered an insights report on *Understanding Climate Hazards for Hāpori Māori*. The report provides an exploratory analysis to better understand the specific challenges of hāpori Māori within the context of te ao hurihuri – a changing world. The impacts of climate change, as witnessed in early 2023, are expected to become more frequent, with an increased potential of floods, landslides, drought and extreme rainfall. Gradual changes, such as ocean warming and increased hot days will also introduce new climate hazards, emphasising the need for preparedness and adaptability.

The findings within the report shed light on specific challenges and needs of iwi, hapū, whānau and Māori households concerning future and current climate hazards. This report provides a tool for iwi, hapū, whānau and Māori communities as well as policy makers to better understand where support



▲ Tangoio Marae, Hawke's Bay after Cyclone Gabrielle.

for building resilience and enabling adaptation is most needed. Developing this information demonstrates the leadership role Te Puni Kōkiri has in ensuring iwi and Māori are supported to achieve sustainable aspirations on their whenua.

Influencing wider government policy to improve outcomes for Māori and Te Taiao

Many of the decisions, actions and policies that impact iwi and Māori are led by other government agencies. Te Puni Kōkiri has a critical role to influence these agencies to deliver effectively for Māori as citizens, which should also include giving full consideration to the Crown's Te Tiriti o Waitangi obligations to Treaty partners, and Māori.

In 2023/24, we have sought to influence the range of resource management change proposals, working with officials on amendments to the National Policy Statement on Freshwater Management and shorter-term changes related to freshwater resource consent applications.

Our engagement with lead agencies on proposals such as the Fast-track Approvals Bill, supports to ensure the Crown's Te Tiriti o Waitangi obligations are appropriately considered in policy proposals. One of the consistent themes from iwi, hapū and Māori across policy proposals is their seeking assurance that property rights over their land and resources are protected, and that they have a voice at the decision-making table.

Supporting policy for the Whenua Māori and Marae recovery pathway

Te Puni Kōkiri worked alongside other agencies on the policy to support whenua Māori that had been assessed by local authorities as being Category 3, following the North Island Weather Events.

The policy considered what supports might be required for marae, residences and cultural assets (i.e. urupā and papakāinga) on Category 3 whenua Māori to aid recovery, whether that is a rebuild, managed retreat or other appropriate activity.

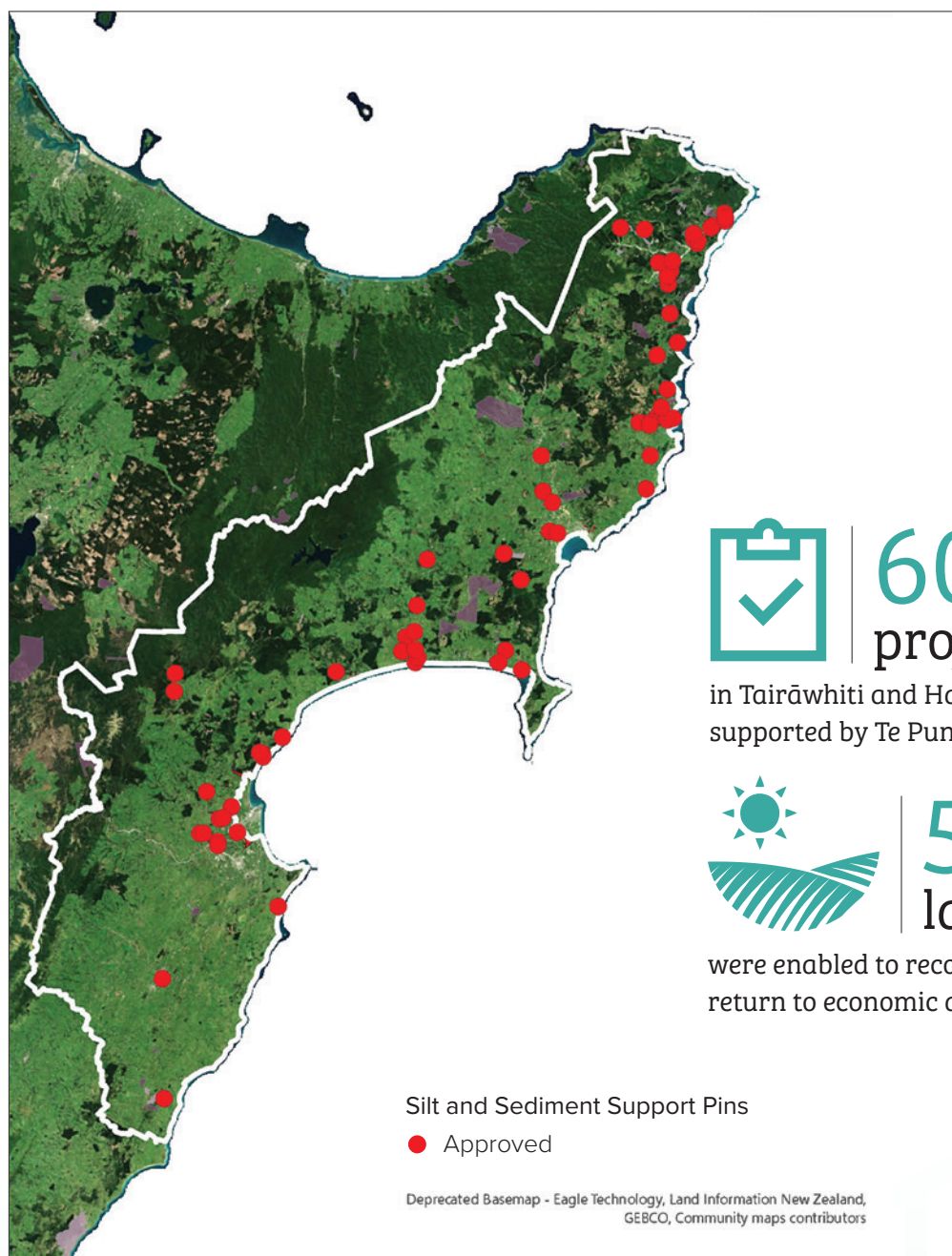
This process required agencies to understand that whenua Māori is a taonga tuku iho of special significance to Māori. It also required acknowledgement that the preamble to Te Ture Whenua Māori Act 1993 sets out the need to promote the retention of whenua Māori in the hands of its owners, their whānau, and their hapū to protect wāhi tapu. The preamble includes a need for the Crown to help facilitate the occupation, development and utilisation of the land for the benefit of its owners, their whānau, and their hapū. This underpinned the need for specific policy for whenua Māori as part of the recovery.

By working with other agencies Te Puni Kōkiri was able to influence Cabinet decisions that ensured appropriate recognition be given to the rights and interests of Māori as kaitiaki over their environment. As a result, Cabinet confirmed a grant funding approach, alongside specific policies for the pathway, including that whenua Māori is to be retained by the landowners. In 2023/24, this work was being led by the Department of Prime Minister and Cabinet through the Cyclone Recovery Unit and Te Arawhiti.



Cyclone Gabrielle Sediment and Debris Management and the removal of Woody Debris on Whenua Māori Funds

As part of the wider ongoing commitment to supporting affected communities in the Hawke's Bay and Tairāwhiti regions including farmers, growers, and whenua Māori owners, funding was specifically allocated for whenua Māori recovery. Te Puni Kōkiri managed two funds: the \$30 million Sediment and Debris Management Fund and the \$2 million Woody Debris Fund. Te Puni Kōkiri supported 60 projects in Tairāwhiti and Hawke's Bay, spanning more than 500 land blocks, enabling the recovery and return to economic activity of that whenua.



Tūpoki Takarangi Ahu Whenua Trust innovative tourism venture

The Tūpoki Takarangi Trust manages whenua on Wellington's southeast coast, known as Parangarahu. Initial investment from Te Puni Kōkiri in 2017 saw the development of a 25-year strategic plan aimed at maximising land use and creating sustainable income streams for future generations. Te Puni Kōkiri also provided investment support for the Trust to undertake a feasibility study and business case development as well as necessary infrastructure, including a new access road, power, water tanks, parking spaces and septic tank installation. Overall, the support from Te Puni Kōkiri has enabled the Trust to progress its development of an innovative cycle tourism accommodation venture on the previously landlocked Wellington block.

The investment equipped the Trust with the necessary strategic and commercial insights to pursue economic opportunities and diversify. The first of eight luxury self-contained accommodation cabins is set to open for business in Whiringa-ā-nuku 2024. The support from Te Puni Kōkiri has helped open up other opportunities for the Trust such as establishing a service agreement with the Greater Wellington Regional Council to manage an Airbnb at Baring Head Lighthouse. The Trust is exploring further opportunities in horticulture and infrastructure to enhance land utilisation.

Overall, the support has helped the Trust make informed business decisions, fostered self-determination and is helping to build economic resilience for whānau. Chair Lee Hunter emphasises that these initiatives will create a lasting legacy and open doors for future generations.

“Having the relationship with the TPK team has been life changing for our Trust and crystallised our intentions and aspirations into delivery and reality.” Lee Hunter, Chair.

Convention on Biological Diversity - Article 8(j) Involvement

Aotearoa New Zealand is among the 156 parties to the Convention on Biological Diversity (CBD), a global treaty aimed at reversing the alarming decline in biodiversity. Article 8(j) of the Convention is dedicated to protecting traditional knowledge and ensuring the participation of Indigenous peoples in the work of the Convention. As the National Focal Point for Article 8(j), Te Puni Kōkiri leads the efforts to safeguard mātauranga Māori and to facilitate Māori participation in the CBD.

In Whiringa-ā-rangi 2023, Te Puni Kōkiri played a crucial role in leading the discussions of New Zealand's objectives under Article 8(j) by drafting a comprehensive negotiation brief for the 12th meeting of the Ad Hoc Open-Ended Working Group on Article 8(j) in Geneva. This brief aimed to support and protect mātauranga Māori on an international scale, ensuring that traditional knowledge is recognised and respected in global biodiversity discussions. The development of this brief included gathering input from targeted engagements with Māori research and technical experts.



Equitable & effective Public Sector performance for Māori

Māori have improved outcomes across
key areas of government investment.



Whānau-Centred Approaches

Our Focus Area Goal

Grow the influences of whānau-centred policy and the investment in Whānau Ora across government and into our communities.

Our Focus Area Outcome

Public service implementation of whānau-centred policy and approaches is robust and authentic.

Our Outcome Measures

- ▶ Number of whānau supported by commissioning agency navigators as reported at the end of each financial year.
- ▶ Examples of increased investment across government into whānau-centred initiatives.
- ▶ Examples of agencies introducing new whānau-centred approaches as evidenced in their mahi to improve Māori wellbeing.



Whānau-centred approaches put whānau at the centre of decision-making, empowering them to identify and work towards their goals and aspirations while building on existing strengths and capabilities.

.....

At Te Puni Kōkiri we drive whānau-centred approaches through our policy work, our secondary policy advice, our monitoring function and by investing in a range of whānau-centred initiatives.

This work also helps progress the goal of enabling the adoption of Whānau Ora as a public service model to improve outcomes for New Zealanders with distinct needs.

Policy development to embed whānau-centred approaches across the Public Service

As the policy lead for whānau-centred, community led approaches and as an enabler to the Child and Youth Wellbeing Strategy, Te Puni Kōkiri, supported government agencies to build capability to adopt whānau-centred policy approaches at individual, organisational, and system levels.

We continue to cultivate and grow relationships across the public service to grow a 'shared understanding of whānau-centred approaches' and ensure that government agencies continue to work towards enabling the environment for whānau to reach their goals as they determine them. Next steps will also include further cross-agency wānanga and a number of tools and resources to support the application of whānau-centred approaches. This capability uplift means government agencies gain a shared understanding of whānau-centred approaches and to enable them to have communities and whānau at the centre of the design, development and delivery stages that support their own solutions.

A whānau-centred policy approach to family violence-sexual violence – The Whānau Centred Facilitation Initiative

The Whānau Centred Facilitation Initiative (WCFI) is a policy-led prototype to eliminate 'family violence and sexual violence'. Its creation was an opportunity to track a whānau-centred policy through to implementation.

In 2024/25, the 'prototype' will have completed its final development phase. In anticipation of this, Te Puni Kōkiri facilitated a national hui in Haratua with providers of the WCFI to support next steps for the initiative and to continue using a co-design whānau driven, locally led approach, working closely with providers to understand:

- How this initiative has been supported by providers to deliver whānau ora outcomes in response to family violence, sexual violence
- How to take a whānau-driven, locally led, whānau-centred approach to design the next steps for the initiative?
- The national hui brought together all 12 multi-year providers as well as key kaimahi from Te Puni Kōkiri who worked on, and could benefit from, a practical view of the initiative.

Key findings from the hui were that:

- Te Puni Kōkiri is regarded by providers as a model kāwanatanga agency for how to contract, invest well, and engage with Māori communities, as evidenced through the WCFI prototype.
- Providers are interested in co-designing evidence tools, including a data platform, to enable investment beyond Pipiri 2025 and to provide the accountability and transparency required by the Social Investment Agency.

Whānau-centred initiatives – Whānau Ora

Whānau Ora builds on lessons from the past, informed and shaped by mātauranga Māori and delivered through devolved commissioning to achieve whānau outcomes. Whānau Ora outcomes are commissioned by Te Puni Kōkiri through three General Commissioning Agencies, three Localised Commissioning Agencies, an early intervention prototype and a jointly led pilot kaupapa between Te Puni Kōkiri, Department of Corrections, the Ministry of Social Development and Māori.

The three Whānau Ora Commissioning Agencies, *Te Pūtahitanga o Te Waipounamu*, *Pasifika Futures* and *Te Pou Matakana*, trading as the *Whānau Ora Commissioning Agency*, are contracted by Te Puni Kōkiri to invest in whānau centred initiatives to achieve the whānau ora outcomes in communities across the country.



37,022
whānau

were supported by Whānau Ora Commissioning Agencies, and their partner and provider networks



77,597
individuals

benefit from the whānau support

Additionally, a total of 18,546 whānau were supported by over 590 navigators from over 226 partners across Aotearoa. A total of 79,277 outcomes were achieved across the three Whānau Ora Commissioning Agencies. This included 3,996 families having a health plan with Pasifika Futures, 2,073 whānau members participating having a health plan with Pasifika Futures, 2,073 whānau members participating in sporting events with the correct gear through Te Pūtahitanga: and, 1914

whānau increasing their whānau standards of living through Te Pou Matakana with the help of Whānau Ora navigators.

Te Pūtahitanga o Te Waipounamu

Across Te Waipounamu, Te Pūtahitanga o Te Waipounamu supported whānau including through ongoing challenges, such as winter illnesses, COVID-19, and the cost-of-living crisis. Through the use of navigators, and other whānau ora staff, guidance and resources, Te Pūtahitanga provided a variety of whānau-centred initiatives to assist whānau to meet basic needs, improve access to affordable kai, create whānau budgets and strive to become debt free.

Pasifika Futures

Pasifika Futures has proven to be highly successful and versatile in their planning and delivery to Pacific families across Aotearoa, addressing multiple needs across a range of different sectors. As an example, Pasifika Futures and its partners have supported 1002 families to become smokefree this year. This offers profound long-term and inter-generational benefits for a family, significantly enhancing their overall health and well-being. The key Whānau Ora outcomes prioritised by Pasifika Futures are succeeding in education, healthy lives, economic independence and resilience, leadership, culture and community, and resilience and responsiveness to emergencies.

Te Pou Matakana

(trading as the Whānau Ora Commissioning Agency)

Te Pou Matakana supported whānau throughout the North Island. As an example of support, the Whānau Direct Investment programme assists whānau to achieve immediate and short-term outcomes. These outcomes support whānau to remedy the day-to-day demands of life such as back-to-school costs, kai, firewood, utilities support, home maintenance, car repairs, registrations and WOFs. Te Pou Matakana provides whānau-centred initiatives to elevate the fundamental rights and standards of everyday living for whānau.

Across the three Commissioning Agencies, key insights to enhance outcomes about health, wellbeing, and the potential of rangatahi, whānau and communities, include:

- Increasing focus on educational outcomes to address the impact of financial and cost of living pressures on rangatahi education and career prospects. By providing additional support and resources for rangatahi they are more likely to stay in the education system and pursue their career goals.
- Despite cost-of-living struggles and systemic barriers, the Whānau Ora navigator workforce and programme offerings have provided whānau with opportunities such as job creation, local innovation, businesses and initiatives.
- In the aftermath of Cyclone Gabrielle, communities face longer-term compounding challenges such as overcrowded living conditions and limited access to necessities. The development of sustainable remedies through using regional networks such as those provided through the Whānau Ora commissioning agency partner and provider collectives will be necessary to address these ongoing impacts on Whānau Ora.

Localised Commissioning Approaches

Localised Commissioning facilitates co-investment in Whānau Ora success and provides Māori, and others with distinct needs, the means and pathway to contribute to their own prosperity. It enables organisations to effectively support whānau and communities to reach their goals and aspirations by shifting decision making closer to whānau and communities and building the mana and stewardship of whānau regardless of where they live. Localised Commissioning entities are trusted and know the issues in their communities so they can remove barriers. They continue to support iwi, community and marae led whānau-centred initiatives at a grassroots level. This localised

approach enables whānau to feel empowered, inspired and self-managed, and to be strong leaders within their communities.

There are three pilot Localised Commissioning Entities - *Huria Trust, Raukawa Charitable Trust and Te Whare Maire o Tapuwae Charitable Trust*. The pilots are designed to complement support from the existing Commissioning Agencies by providing additional commissioning services that are tailored to whānau needs and aspirations within specific communities.

Huria Trust – Western Bay of Plenty

Huria Trust is a marae-led commissioning model which commissions services in collaboration with associated hapū marae. Tailored service offerings include Kaupapa Māori education, training, health and social services run through Huria Marae. Huria Trust provides whānau with resources to support the rediscovery of their whakapapa, learn about tikanga, and encourage whānau to come back to their marae.

The Outreach Programme for kaumātua improves overall wellness, promotes mobility, confidence and independence resulting in increased social connectedness and community participation. Te Hā a Kui mā a Koro mā have started recording kaumātua to preserve the memories, family histories, tikanga and cultural knowledge through publications, that may otherwise be lost. These programmes link to specific pou under the Whānau Ora Outcomes Framework including pou rua - whānau are leading healthy lifestyles; pou toru - whānau are participating fully in society, and pou whā - whānau are confidently participating in te ao Māori.

Te Whare Maire o Tapuwae Charitable Trust - Wairoa

Te Whare Maire o Tapuwae Charitable Trust - Wairoa is a community led commissioning model which provides services tailored to the Wairoa community. This commissioning model supports their community through programmes such as Tiaki Moana Tiaki Tangata, a programme that

focuses on rangatahi and their whānau. The programme educates whānau on the importance of embracing their whenua, moana and surrounding environment. Engagement with this community initiative is evidenced through a range of learning and experiences from gathering and preparing kai, māra kai, developing survival skills, becoming familiar with marae tikanga, whakapapa and through financial management and education.

Raukawa Charitable Trust - South Waikato is an iwi led commissioning model

Raukawa Charitable Trust continues to provide their Whakapakari ai ngā Rangatahi programme to support rangatahi with mental health, wellbeing and the often-difficult transition to Intermediate school. Their Te Tūāpapa o Te Ora programme remains focused on kai sovereignty and the essential relationship between a healthy environment and its ability to sustain all life. The programme impresses the importance of the health and wellbeing of the natural environment by providing kai ora education, cooking essentials, māra kai planter boxes and necessary gardening tools. These initiatives are sustainable, financially independent and connect the community, while also sharing knowledge and history, and building a sense of purpose.

Ngā Tini Whetū

Ngā Tini Whetū is now in its 'testing phase', following the successful implementation of the Ngā Tini Whetū 'prototype phase' (2020-2022). The testing phase is an inter-agency four-year programme between Te Puni Kōkiri, Te Pou Matakana and ACC (the partners), which seeks to provide targeted and intensive support for pēpi and whānau during the First 1000 Days. The objectives of the inter-agency collaboration include:

- ensuring tamariki Māori are connected and nurtured by whānau, and that whānau are supported to meet the needs of tamariki at the

earliest opportunity; increase the number of vulnerable whānau that are cohesive, resilient and nurturing, and

- ensuring there is a cohesive government response to meet the needs of tamariki and whānau; and understand how achieving the Whānau Ora outcomes can impact risk and protective factors that strengthen the capacity of whānau to meet their health and wellbeing needs and prevent injury and harm.

This supports the government's objectives under the Child Youth Wellbeing Strategy (CYWS). In addition to focusing on outcomes for whānau, this phase is also testing the investment model used to achieve outcomes for whānau. In 2023/24, the partners established a formal governance structure to support the testing phase. Te Pou Matakana, as the programme design and delivery lead, developed the required infrastructure including onboarding of providers, workforce and the whānau cohort to position the programme for delivery phase from 1 Hōngongoi 2024.

Paiheretia Te Muka Tāngata

Paiheretia Te Muka Tāngata is a Whānau Ora initiative jointly led by Te Puni Kōkiri, Department of Corrections | Ara Poutama Aotearoa and the Ministry for Social Development in partnership with iwi and Māori provider partners.

The initiative draws on the Whānau Ora approach to improve outcomes and reduce rates of recidivism for tāne Māori and their whānau engaged in the Corrections system. It is currently being piloted up to 30 Pipiri 2025 in the Hawke's Bay and Te Tai Tokerau regions. An evaluation will be undertaken in 2024/25 which will inform the next steps for this mahi.

Through the support of Kaiarataki Navigators, both iwi and Māori provider partners report that whānau are continuing to achieve positive outcomes. The impact of these outcomes ranges from health

and wellbeing impacts such as reconnecting to te ao Māori, improving relationships with tāne and whānau, engaging in services to support positive parenting and partner relationship to combating financial and cost of living challenges though manoeuvring towards financial independence and securing long term sustainable employment.

In 2023/24, Paiheretia te Muka Tāngata provider partners reported supporting over 2000 tāne and whānau that actively engaged and participated in the Kaiarataki Navigator service.

In Hawke's Bay



and tāne actively engaged in the service



were held for whānau

In Te Tai Tokerau



actively engaged in the Service



enrolled and actively engaged in the service

Whānau Resilience

In addition to the work being delivered under the Whānau Ora model, Te Puni Kōkiri also invests in whānau-centred initiatives to build whānau resilience, focusing on wāhine and rangatahi to increase resilience and confidence to manage life situations, mental health and wellbeing, and leadership and communication skills.

Rangatahi Manawaroa

Te Puni Kōkiri supports whānau-centred community initiatives, delivered to rangatahi through a te ao Māori setting. The aim of these initiatives is to impart knowledge, experiences, and skills to help rangatahi build resilience, wellbeing and leadership capability.

In 2023/24, 4326 rangatahi aged 10-24 years were supported through 59 Rangatahi Manawaroa funded programmes. Improving rangatahi confidence and helping them gain essential life skills, has improved their readiness for education, training and employment. Previously named the Rangatahi Suicide Prevention Fund, it has been renamed Rangatahi Manawaroa to better reflect the broad wellbeing and resilience focus of the Fund.

Over 150 rangatahi stayed at school through Digital Education

Through the Rangatahi Manawaora investment fund, Te Papatipu Matihiko who are a collective of three Māori organisations (Victory Up, Ngāti Gaming and Digital Natives), received support to deliver a series of digital programmes across 20 weeks specifically designed for at-risk rangatahi in Christchurch, Rotorua, Taranaki and Wairoa.

One of these programmes, the Tuakiritanga programme, merged digital skill development with an indigenous-focused and flexible approach to create a holistic and culturally enriching learning experience for rangatahi. With the integration of advanced digital tools, immersive learning experiences, physical activities, and holistic well-being practices, the programme effectively engaged rangatahi, making learning more interactive, balanced, and culturally relevant.

A key component of the programme's success was the inclusion of whānau and the wider community, forging a comprehensive support network that significantly enhanced its impact. This initiative fostered not only the formation of new relationships, but cultivated a communal spirit, self-awareness and mutual support among participants to improve wellbeing and resilience.



▲ Rangatahi developed digital learning skills.



Māori Public Policy Leadership

Our Focus Area Goal

Lead policy thinking across the public service of the roles and obligations agencies have to Māori as citizens and as whānau.

Our Focus Area Outcome

Te Puni Kōkiri is the principal policy advisor to government, providing policy advice across the sectors and in areas where we are uniquely placed to impact Māori wellbeing and development.

Our Outcome Measures

- ▶ Annual independent assessment scores that measure the quality of advice provided by Te Puni Kōkiri.

Te Puni Kōkiri plays a significant role in providing robust policy advice to ensure that the interests for iwi and Māori are considered across the public service to achieve better outcomes for whānau.

The New Zealand Institute of Economic Research (NZIER) assessed the quality of Te Puni Kōkiri policy advice

Each year government agencies are required to assess the quality of their policy advice to their minister(s) drawing on guidance from the Department of Prime Minister and Cabinet's (DPMC) Policy Quality Framework. A random selection of papers is assessed and scored out of 5, with an aggregate score calculated and used as one of the measures to assess an agency's performance.

Te Puni Kōkiri commissioned New Zealand Institute of Economic Research (NZIER) to conduct an independent assessment of its policy advice. In 2023/24 year, our aggregate score was 3.58, slightly up from last year (3.55). NZIER also noted this score was a solid performance with two-thirds of the papers scoring 3.5, which means they were above the standard.

NZIER noted the papers were of a "professional quality and tone that shows your commitment to serving the objectives of the government of the day and doing so with your best advice. Your knowledge of government processes and well-developed stakeholder network helped you settle in with the new Minister, who has a tough job given the breadth of responsibility".

The assessment highlighted our areas of strength and where we can improve the quality of our policy advice. We are committed to working with the NZIER and the DPMC to continue to make improvements as part of our leadership in Māori Public Policy.

Te Tautuhi-ō-Rongo

Te Tautuhi-ō-Rongo is a Māori public policy framework based on a positive reading of Te Tiriti o Waitangi | The Treaty of Waitangi. One of the priorities for Te Puni Kōkiri is to strengthen the policy leadership role of the agency through embedding Te Tautuhi-ō-Rongo as the public policy framework through which all 'Māori' issues are approached and understood; and how appropriate engagement is determined and effected.

Following North Island Weather Events in 2023, Te Puni Kōkiri used Te Tautuhi-ō-Rongo as a framework to support advice to Ministers and agencies to support response efforts. Through this mahi Te Puni Kōkiri was able to show government agencies the circumstances under which certain groups have a voice, i.e. as tangata whenua or iwi, hapū or Māori as citizens. This highlighted perspectives based on the relationship the Crown has with them under Te Tiriti and their differing rights and interests. This supported government to engage with the right iwi, hapū and Māori groups on recovery policies. Our advice encouraged discussion and consideration, by Ministers and government agencies, resulting in increased awareness of the various groups impacted and the need to engage on policy decisions that support individual and collective property rights. This advice was then presented to the Māori Affairs Select Committee on the Inquiry into climate adaptation.

Modernising legislation in the Māori Development portfolio

Te Puni Kōkiri administers 66 Acts and 28 pieces of secondary legislation. A number of these were enacted decades ago and need modernising to ensure that they, and associated organisations and entities, reflect contemporary interests. In 2023/24, we led work on the Māori Purposes Bill which proposes a range of amendments to several of these Acts and Regulations to support Māori

entities to better manage their own affairs, use technologies, and reduce unnecessary compliance requirements. For example, across several Acts, we are removing outdated references to telegrams and enabling electronic meetings. Where required, we are also enabling internet publication of reports.

We also continued to look across other legislation in the Māori Development portfolio where we can make further amendments. This will ensure that Māori organisations and entities can operate more efficiently with enabling legislation, and that our regulatory systems are aligned with good practice to support a modern, open market economy, which will enable economic growth and development.

Waitangi Claims Update: Section 8(i) Report

The Waitangi Claims Update: Section 8(i) Report is a legislative requirement under the Treaty of Waitangi Act 1975 (the Act). Section 8(i) of the Act took effect in Hakihea 1987 and requires that 'The Minister of Māori Affairs shall in each year prepare and lay before the House of Representatives a report on the progress being made in the implementation of recommendations made to the Crown by the [Waitangi] Tribunal.'

Section 8(i) Report 2021-2022

The Section 8(i) Report 2021-2022 was presented to the House of Representatives by the Minister for Māori Development in Mahuru 2023. The Report has updates for 36 Tribunal reports (five were released between 1 Hōngongoi 2021 and 30 Pipiri 2022) and includes a feature section focusing on the Wai 2575 report, *Hauora: Report on Stage One of the Health Services and Outcomes Kaupapa Inquiry*.

Working together across agencies

One of the important elements that ensures the timely production of a high-quality report to Parliament, is the ability for all agencies who are required to provide updates to come together. In

Haratua 2024, agencies involved in the 2022-2023 report were hosted by Te Puni Kōkiri. The purpose of the hui was to provide an overview of the end-to-end process of developing the Section 8(i) Report, seek agency feedback on how best we can work together propose changes to the process. We anticipate through working collaboratively together and building our collective understanding about the importance of the report we will see improvements.

Treaty Settlement Commitments

Iwi-Crown Accords provide a platform for partnership and for improved relationships, policy development, government processes, and delivery of outcomes for iwi and the government.

Te Puni Kōkiri continually review and update our involvement to ensure the Accords process meets the expectations and standards of iwi and the Crown.

We support Ministerial Forum meetings with leaders of nine iwi, including Ngāti Tuwharetoa, Ngāti Maniapoto, Te Arawa River Iwi Trust, Ngāti Haua, Ngāa Rauru Kītahi, Waikato Tainui, Taranaki Whānui ki te Upoko o te Ika, Parihaka Papakāinga Trust and Ngāti Raukawa.

Crown agencies are required to report annually on the status of their settlement commitments, following the introduction of the Cabinet mandated framework, *He Korowai Whakamana*. The purpose of this reporting requirement is to enhance the Crown's accountability and monitor progress.

As of 30 Pipiri 2024, Te Puni Kōkiri was responsible for

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Treaty settlement commitments, including commitments relating to relationship redress, camping entitlements and property transfer terms.

The status of these commitments is summarised below:

48% complete

36% on track

15% yet to be triggered

1% delivery issues

Many of the commitments we are responsible for have been completed (48 percent) or are on track for delivery (36 percent). A proportion of commitments are yet to be triggered (15 percent). These commitments either do not require explicit action, the work is yet to commence or has not required action from Te Puni Kōkiri to- date. One commitment (<1 percent) is experiencing delivery issues and requires further action to find information to support or verify the status of the commitment. Te Puni Kōkiri is working to proactively manage and deliver on all the settlement commitments for which we are responsible.

Indigenous Collaboration Arrangement with Australia – Officer Exchange

In Poutū-te-rangi 2020, the Indigenous Collaboration Arrangement was signed as a commitment to promote and facilitate the economic, cultural, social and environmental advancements of indigenous peoples through relationship development, improved knowledge sharing and stronger collaboration.

In 2023/24, Te Puni Kōkiri welcomed the first secondee from the National Indigenous Australians Agency (NIAA) as part of an Officer Exchange programme developed under the Indigenous Collaboration Arrangement in partnership with the NIAA. The programme helps facilitate knowledge exchange, collaboration and cultural understanding between the two agencies.

Within the 12-week programme, inaugural secondee, Liz Stuart, spent eight weeks in Te Puni Kōkiri national office working in the Economic and Culture areas on a range of policy work, including work with other agencies on the Regional Infrastructure Fund and Access to Capital.

Being embedded in the work of Te Puni Kōkiri, Liz connected with a range of kaimahi across Te Puni Kōkiri and NIAA to discuss areas of mutual policy work, including support for small indigenous businesses and language revitalisation. This



▲ NIAA secondee, Liz Stuart, with her Policy colleagues.

work will continue following the exchange, particularly around how our work on whānau centred approaches could be applied in Australian regional contexts.

Throughout her secondment Liz was able to facilitate closer connections between Te Puni Kōkiri and NIAA policy and regional teams. Following the success of the secondment, we are continuously looking at opportunities to facilitate exchange to the NIAA.



Māori Wellbeing Monitoring

Our Focus Area Goal

Lead the development and monitoring of system indicators for how well public services perform for Māori as both citizens and as whānau.

Our Focus Area Outcome

Public service performance for Māori is improved through innovation, partnering and evidence-informed insights.

Our Outcome Measures

- ▶ Percentage of Māori who rate their family wellbeing as 7 or above on a 0–10 scale.
- ▶ Percentage of Māori who rate their life satisfaction as 7 or above on a 0–10 scale.
- ▶ Proportion of Māori who trust public services based on their personal experience.

Te Puni Kōkiri monitors the adequacy of the public service for Māori through leadership and influence. We support the public service to identify what works for and with Māori to enable whānau to thrive. We work in partnership with agencies to strengthen the capability of the public service to implement whānau-centred approaches and ways that work for Māori.

The public service does not effectively deliver to all Māori and effectiveness audits alone do not fully ensure accountability across the system. Because of this, we enact our monitoring approach in three ways:

- **Data:** We collate and analyse available data to understand how well Māori are faring across different aspects of their lives.
- **Delivery:** We work in partnership with agencies to apply a te ao Māori lens in the development and implementation of interventions and ensure those interventions are effective for Māori.
- **Influence:** We provide robust advice to the public service to increase their capability of whānau-centred approaches and to monitor the effectiveness of interventions for Māori in a meaningful way.

This monitoring approach identifies where and how Te Puni Kōkiri will focus its efforts through delivery and influence to ensure better outcomes for Māori. The performance of the system will be improved for Māori when agencies implement a whānau-centred approach in the development of their policy and interventions, and when those interventions achieve outcomes that are meaningful to Māori.

Monitoring by Data

Long-Term Insights Briefing

Long-term Insights Briefings (LTIB) are designed to be 'think pieces' on the future, providing information about medium and long-term trends, risks and opportunities that may affect Aotearoa New Zealand. They help give effect to the Public Service's stewardship responsibilities and are not government policy. Agencies are expected to publish a briefing at least once every three years.

In 2023/24, Te Puni Kōkiri released our LTIB which focused on Thriving Whānau in 2040.

In developing the LTIB, we sought both qualitative and quantitative perspectives, to help us understand the current context and future possibilities for Māori wellbeing. This supports our objective to develop policy advice that is evidenced in strong data, analytics and insights.

For qualitative data, we conducted a mix of workshops and interviews with rangatahi and whānau, businesses, and several iwi and Māori leaders. A thematic analysis of these engagements identified three areas to address:

- Te ao Māori is an asset
- System change is a pre-requisite
- Adaptability is a strength

Our quantitative approach began with robust sources of data such as Te Kupenga, census and other Stats New Zealand data including population projections, alongside agency-held data on health, education and employment to build a picture of current-day outcomes for Māori, which we then released as our evidence brief.

Indicators across a set of domains were then projected forward to 2040 under three scenarios – Tahī, Rua, Toru.

Scenario Tahī shows that on current trajectory, outcomes for Māori do not improve either in real

terms or proportionally - in fact some are expected to worsen such as increased emissions for Māori businesses.

Scenario Rua, which likely requires additional focus and investment to achieve, shows where improvements the improvements necessary to be on a path to equity.

Scenario Toru describes what equity would look like in 2040, laying open the scale of the challenge in front of us.

The data modelling across the three scenarios provides opportunities of how the system can perform better for and with Māori and Te Puni Kōkiri lead and partner with agencies to ensure that their interventions and policies achieve better outcomes.

Monitoring by Delivery

Supporting Active Labour Market Programmes

Active labour market programmes (ALMPs) support people to enter, remain in, or return to the labour market.

Te Puni Kōkiri worked with the Ministry of Social Development (MSD) and the Ministry of Business, Innovation and Employment (MBIE) as they reviewed ALMPs and identified a need for support or guidance material to assist the ALMP system.

In 2023/24, Te Puni Kōkiri and MSD have worked in partnership on the development of a toolkit to support the ALMPs system to use agreed investment principles, agree on data definitions, apply ao Māori and Te Tiriti o Waitangi approaches, and guide on collection methods. This mahi will continue through 2024/25 to ensure the toolkit continue to better meet the needs of Māori who use ALMPs.

Monitoring by Influence

Sharing Insights of Ngā Tohu Waiora

Ngā Tohu Waiora is a framework for exploring te ao Māori wellbeing measures, using the domains outlined in He Ara Waiora. In 2022/23, Waiora System Ltd facilitated the development and delivery of this framework, while Te Puni Kōkiri played a key supporting role in funding the project, as well as supplying project structure and research.

Ngā Tohu Waiora consists of a summary report on insights gained from wānanga and a suite of indicators drawn from Māori-led strategies and plans. These together provide deeper understanding of ao Māori measurement concepts and indicators that may better reflect what is meaningful to Māori.

In 2023/24, we shared key insights with government agencies who we worked alongside to influence how the system can more meaningfully measure the experience Māori have of the system. Key insights include creating space for wairua, applying ao Māori measurement principles and values, identifying attributes of waiora or what might waiora look like, the interconnectedness of indicators and avoiding the isolation of indicators, and ao Māori terminology when applying measurement.

Te Whakaatu a te Ritorito

We identified that there is a lack of recent data on wellbeing for whānau, with a particular gap since the last iteration of Te Kupenga after Census 2018. We aimed to address some of these gaps, as well as gathering information on views on the nature and size of whānau, and access to government services.

We developed a questionnaire, drawing on Te Kupenga, and commissioned IPSOS, a global research company, to conduct a survey of more than 1500 Māori respondents across the motu. Data was gathered through a mix of online surveys and face-to-face interviews throughout Pipiri 2024. We now have up-to-date data on a range of kaupapa, including whānau wellbeing, economic security, use of te reo Māori, access to te ao

Māori, access to services, views on the concept of whānau, and many others. Analysis of this data is in its preliminary stages. We will analyse this data to draw a multi-dimensional picture of whānau wellbeing, update indicators in key areas, and provide a solid basis for needs-based targeting through the Social Investment approach to service delivery. This will help inform effective interventions to support thriving whānau.

Case Study

Wairoa

By sparking further interest and collaboration, the regional profiles have led to the creation of more detailed information about Māori at a more granular, territorial authority level. This information will provide stakeholders working in the district better understanding of Māori communities.

For example, we have developed the dashboard with key population, language, education and business data of Māori in Wairoa. The dashboard has been used to guide kaimahi efforts in response to the emergency crisis caused by the June 2024 flooding that displaced the community and damaged homes.

Ko ā mātou Mahinga

Our Performance Story

Our 2020-2024 Strategic Intentions document sets key performance measures against the particular focus areas and strategic priorities of Te Puni Kōkiri. The strategy clearly outlines our role, purpose, and vision, the strategic priorities, and the focus areas. The strategic priorities are Te Tiriti based, are integral to the strategy, and carry through to our kawa (way of doing things); including how we prioritise mahi and how we follow through deliberately and clearly in our policy advice to government.

.....

Our strategy includes three strategic priorities, and nine focus areas. Each of these focus areas has a single goal, and a set of 2-5 measures (in most cases, externally validated) to reflect progress against the goal. Each focus area has a goal that guides how and where we support whānau, hapū and iwi Māori to meet their needs and aspirations, as well as improve the performance across the whole of government. This information is included in each of the focus area chapters earlier in this report. Through our public sector performance functions, Te Puni Kōkiri is working across the system to deliver for Māori. We intend to generate and use improved data and analytics to inform our advice and to support the wider public service with critical information about whānau, hapū, iwi and Māori communities.

Te Puni Kōkiri is committed to supporting the Government's priorities, including its expenditure priorities. In anticipation of the need to make savings, as outlined in the Governments' Fiscal Sustainability Programme, Te Puni Kōkiri implemented a 10-point savings plan in September 2023 which included a recruitment pause, restrictions on contractor and consultant spend, restrictions to travel and hui budgets, and changes to financial delegations. This has led to positive changes in spending behaviours and tighter fiscal controls and responsibility.

The savings from the 10-point plan have enabled Te Puni Kōkiri to identify savings from 2024/25 to contribute to the Budget 2024 savings proposals. Te Puni Kōkiri is already a lean and adaptive organisation and will continue to support whānau to thrive and to work in support of wellbeing of Māori and all New Zealand.

The tables below outline our new outcome measures, and the latest data against each. Measures related to trend data are reported as worsening or improving. Where external surveys have not been held in 2023/2024 historic trend information has been disclosed. Case studies are linked to page numbers.



Māori Economic Resilience

Māori have greater economic resilience

Goal	Outcome Measures	Baseline Data	2022/2023 Data	2023/2024 Data	Trend	Desired Trend
Housing						
Iwi, hāpu, whānau and Māori realise their aspirations for their whenua and housing	Proportion of Māori who live in an owner-occupied home or home owned by an iwi, hapū or Māori land trust (Census)	47.2% (2018)	47.2% (2018) ¹	27.5% (2023) ²	▼	▲
	Proportion of Māori who live in homes with no major problems (cold, damp, mould, repairs) (General Social Survey, GSS ³)	59.2% (2021)	59.2% (2021) ⁴	59.2% (2021) ⁵	■	▲
	Case studies of examples of iwi, hāpu, whānau and Māori realisation of whenua aspirations. (Annual Ministry Data)		Complete (FY22/23)	Complete (FY22/24)	Refer to the Housing and Te Taiao Focus Areas	

▲ Improving ▼ Worsening ■ No new data available

- 1 2023 Census data is not yet available. We expect to be able to report against this in our next annual report. Trend from 2013 census to 2018 is improving.
- 2 Housing ownership data released on 26 September 2023 shows a decrease from 2013 of 31.2% to 27.5%. The significant decrease to 2018 reflects the improvements in data collection and methodology in the 2023 Census and 2013 is considered a more reliable comparator.
- 3 The General Social Survey (GSS) has a sample size of 8500 people. It is recommended using a target sample size as that is consistent indicator of how large a survey could be.
- 4 Stats NZ General Social Survey was not available for the 2022/23 Annual report.
- 5 Awaiting Stats NZ General Social Survey 2024 data in the IDI, as this is a customised data variable. We expect to be able to report against this in our next annual report.





Māori Economic Resilience

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Māori have greater economic resilience

Goal	Outcome Measures	Baseline Data	2022/2023 Data	2023/2024 Data	Trend	Desired Trend
Employment						
Māori have improved access to and higher rates of participation in high-quality education training and meaningful employment	Māori employment rate (Stats NZ Household labour force survey, HLFS ⁶)	64.7% (Sep 22)	65.0% (Jun 23)	63.8% ⁷ (Jun 24)	▼	▲
	Māori unemployment rate (Stats NZ HLFS)	6.8% (Sept 22)	7.1% (Jun 23)	9.1% (Jun 24)	▼	▼
	Māori labour force participation rate (Stats NZ HLFS)	69.4% (Sept 22)	70.0% (Jun 23)	70.2% ⁸ (Jun 24)	▲	▲
	Proportion of rangatahi not in employment, education or training (aged 15–24) (Stats NZ HLFS)	19.1% (Sept 22)	18.3% (Jun 23)	20.3% (Jun 24)	▼	▲
Māori Enterprise						
Increased Māori business participation and growth for a thriving, sustainable and resilient Māori economy	Percentage of the total number of mandated agencies' procurement contracts awarded to Māori businesses (MBIE)	5.7% (2022)	8.6% (2023)	8.4% (Dec 2023) ⁹	▼	▲
	Percentage of total businesses that are Māori owned businesses (Te Matapaeroa)	11% (2021)	11% (2021) ¹⁰	11% (2021) ¹¹	■	▲
	Indicative margin for all Māori owned businesses	\$2.5 billion (2021)	\$2.5 billion (2021)	\$2.5 billion (2021)	■	▲

6 The Household Labour Force Survey (HLFS) had a sample size of 15,00 households. It is recommended using a target sample size as that is a consistent indicator of how large a survey should be.

7 The 2024 estimate's sample error indicates that the change is not statistically significant from the previous year. The estimate is based on a sample and may vary slightly from the true population value. The sample error indicates the range where the true value likely falls. For example, an estimate of 63.8 with a ±2.1 sample error means the true value is likely between 61.7 and 65.9.

8 The estimate is based on a sample and may vary slightly from the true population value. The sample error indicates the range where the true value likely falls. For example, an estimate of 70.2 with a ±1.9 sample error means the true value is likely between 68.3 and 72.1.

9 Reporting for 2024 closes off in October 2024. The latest available data is from December 2023. The figure provided is therefore a half year figure showing a 47% increase compared to baseline.

10 Data was not available for the 2022/23 annual report. We expect to be able to report against this in our next annual report.

11 Data was not available for the 2022/23 annual report. We expect to be able to report against this in our next annual report.





Te Ao Māori

Supporting iwi and hapū as kaitiaki of taonga and mātāuranga,
and Māori as creators of (contemporary) mātāuranga

Goal	Outcome Measures	Baseline Data	2022/2023 Data	2023/2024 Data	Trend	Desired Trend
Te Whare o te Reo Mauri Ora and Broadcasting						
Te reo Māori is a healthy, vibrant and thriving everyday language	Percentage of total population with the ability to speak more than a few words or phrases in te reo Māori (GSS)	30% (2021)	30% (2021) ¹²	17% (2024)	▼	▲
	Percentage of total population who agreed or strongly agreed that the government should encourage and support the use of te reo in everyday situations (GSS)	56.8% (2021)	56.7% (2021) ¹³	53.9% (2024) ¹⁴	▼	▲
	Number and value of media applications approved via Te Māngai Pāho grants management system (Te Māngai Pāho annual report)	180/\$46m (20/21)	213/\$88m (21/22)	267/\$85.2m (22/23)	▲	▲
	Hours of Māori content funded (Te Māngai Pāho annual report)	85,087 Hours (20/21)	81,105 Hours (21/22)	74,700 Hours (22/23)	▼	▲
	Hours of Māori content produced (Whakaata Māori annual report)	2,004 Hours (20/21)	2,390 Hours (21/22)	2,004 Hours (20/21) ¹⁵	■	▲

▲ Improving ▼ Worsening ■ No new data available

¹² Data from the 2023 General Social Survey was not available in 2022/23.

¹³ The 2023 estimate's sample error indicates that the change is not statistically significant from the previous GSS estimate. This means that the 2021 estimate of 56.8 with a ± 2.3 sample error means the true value is likely between 54.5 and 59.1. The 2023 estimate of 53.9 with a ± 1.1 sample error means the true value is likely between 52.8 and 55.0.

¹⁴ This specific measure was not published in the Whakaata Māori annual report 2023, however the report does indicate a measure for new content for fluent te reo Māori speakers and receptive te reo Māori speaking audiences (1001.6 hours).

¹⁵ The Kaitaki Survey Report contacted 202 groups, made up of iwi and hapū organisations and iwi authorities. It is recommended using a target sample size as that is a consistent indicator of how large a survey could be.





Supporting iwi and hapū as kaitiaki of taonga and matauranga, and Māori as creators of (contemporary) matauranga

Goal	Outcome Measures	Baseline Data	2022/2023 Data	2023/2024 Data	Trend	Desired Trend
Te Pae Tawhiti						
Māori are recognised and enabled as kaitiaki for mātauranga Māori and taonga	Case studies of policy and legal frameworks developed that protect, use and develop mātauranga Māori (Ministry Data)		Complete	Complete		Refer to Page 30–33
	Case studies that highlight appropriate use of mātauranga Māori frameworks across government (Ministry Data)		Complete	Complete		Refer to Page 30–33
Te Taiao						
Iwi, hapū, whānau and Māori are recognised and enabled as decision-makers and kaitiaki for their environment	Proportion of groups who were engaged with who reported that decision making on Resource Consent conditions reflected their input “well” or “very well” (Kaitiaki Survey Report)	23% (2019)	23% (2019) ¹⁶	23% (2019) ¹⁷		
	Proportion of groups who reported that decision making on the Regional/district plans and policy statements reflected their input “well” or “very well” (Kaitiaki Survey Report)	22% (2019)	22% (2019) ¹⁸	22% (2019) ¹⁹		
	Proportion of groups who were engaged with reported that decision making on National Policy Statements and Environmental Standards reflected their input “well” or “very well” (Kaitiaki Survey Report)	14% (2019)	14% (2019) ²⁰	14% (2019) ²¹		
	Case studies of examples of iwi, hapū, whānau and Māori realisation of whenua aspirations (Ministry Data)		Complete	Complete		Refer to Page 34–38

¹⁶ The Kaitiaki Survey Report contacted 202 groups, made up of iwi and hapū organisations and iwi authorities. It is recommended using a target sample size as that is a consistent indicator of how large a survey could be.

^{17, 18, 19, 20 and 21} Same as above.





Equitable and effective government performance for Māori

Māori experience system-level improvements to their wellbeing and outcomes

Goal	Outcome Measures	Baseline Data	2022/2023 Data	2023/2024 Data	Trend	Desired Trend
Whānau Centred Approaches						
Public service implementation of whānau-centred policy and approaches is robust and authentic	Number of whānau supported by commissioning agency navigators as reported at the end of each financial year (Te Puni Kōkiri Vote Estimate Measure Māori Affairs Sector – Estimates)	18,491 (21/22)	15,811 (22/23)	18,546 (23/24)	▲	▲
	Examples of increased investment across government into whānau centred initiatives (Ministry Data)		Complete (22/23)	Complete (23/24)	Refer to Page 40–46	
	Examples of agencies introducing new whānau-centred approaches as evidenced in their mahi to improve Māori wellbeing (Ministry Data)		Complete (22/23)	Complete (23/24)	Refer to Page 40–46	

▲ Improving ▼ Worsening ■ No new data available



Māori experience system-level improvements to their wellbeing and outcomes

Goal	Outcome Measures	Baseline Data	2022/2023 Data	2023/2024 Data	Trend	Desired Trend
Lead Māori Public Policy						
Te Puni Kōkiri is the principal policy advisor to government, providing policy advice across the sectors and in areas where we are uniquely placed to impact Māori wellbeing and development	Annual independent assessment scores that measure the quality of advice provided by Te Puni Kōkiri (Assessment Score)	3.3 / 5 (2022)	3.55 / 5 (2023)	3.6 / 5 ²² (2024)	▲	▲
Māori Wellbeing Monitoring						
Public service performance for Māori is improved through innovation, partnering and evidence-informed insights	Percentage of Māori who rate their family wellbeing as 7 or above on a 0-10 scale (GSS)	71% (2021) ²³	72.7% (2021) ²⁴	72.2% (2024)	▼	▲
	Percentage of Māori who rate their life satisfaction as 7 or above on a 0-10 scale (GSS)	72.1% (2021) ²⁵	73.3% (2021) ²⁶	74.9% (2024)	▲	▲
	Proportion of Māori who trust public services based off their personal experience (Kiwis Count Survey) ²⁷	74% (2023)	75% (2023)	73% (2024) ²⁸	▼	▲

22 Mean score from review of 18 randomly selected papers. This maintains the scoring from the previous financial year.

23 Data from the 2021 General Social Survey has been updated following a correction from Stats NZ.

24 Data from the 2023 General Social Survey is not yet available. We expect to be able to report against this in our next annual report.

25 Data from the 2021 General Social Survey has been updated following a correction from Stats NZ.

26 Same as above.

27 The Kiwis Count Trust Measures by Demographic Dimension reports in 2024 45% of Māori have Trust in Public Service brand. Further information on the Kiwis Count Trust Measures can be found at publicservice.govt.nz/research-and-data/kiwis-count. Kiwis Count Survey has a sample size of 2000 people. A target sample size is recommended as it is a consistent indicator of how large a survey could be.

28 While the trend has gone down relative to baseline, it is up on last year's results of 72%.



Significant Initiatives

The past three years have seen significant growth in the Vote Māori Development and Vote Whānau Ora portfolios. The content of this annual report, and those of previous years, highlights the impact that new funding has had on Māori wellbeing and development.

Te Puni Kōkiri is a strategy-led organisation, and as such all major initiatives receiving funding fall under one of our nine strategic focus areas. The table below includes initiatives receiving significant funding from Budget over the past three years, and where to find more information about the impact of this funding in this annual report.

Initiative Name	Budget Year	Funding Commitment	Te Puni Kōkiri Focus Areas	Page Reference
Whānau Ora Commissioning	2022 2023 2024	\$165.07m \$68.70m \$35m	Whānau-centred Approaches	40–46

Initiative Description

Whānau Ora places whānau at the centre of decision-making and supports them to lift their wellbeing by providing the tools and support to pursue and achieve their own aspirations.

Whānau Ora General Commissioning Activities

Expanding the Reach to Increase the Number of Whānau Supported and Improve Quality of Life

Whānau Ora Inflationary & Wage Costs Pressures

Responding to the COVID-19 pandemic	2021	\$111.4m	Whānau-centred Approaches	40–46
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Initiative Description

This funding supported community providers to prepare whānau for the COVID-19 transition through rapid vaccination efforts, community resilience initiatives and responding to the impacts of the Omicron variant outbreak.

Supporting Māori Communities Through the COVID 19 Transition

Finalising Arrangement for Further Support to Māori and Pacific Community Responses to Omicron



Initiative Name	Budget Year	Funding Commitment	Te Puni Kōkiri Focus Areas	Page Reference
Māori Media	2022 2023	\$51.5m \$40m	Te Whare o te Reo Mauri Ora & Broadcasting	26–29

Initiative Description

Māori media plays a vital role in normalising and revitalising te reo Māori. The funding supports te reo Māori and culture through television and radio broadcasting or streamed content.

Māori Media Sector – Ensuring Sustainability and a Fuller Range of Māori Media Content

Positioning the Māori Media Sector for the future

Ngā Tini Whetu Extension	2023	\$64.05m	Whānau-centred Approaches	40–46
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Initiative Description

Ngā Tini Whetū is a whānau-centred early support prototype involving Te Puni Kōkiri, Oranga Tamariki and ACC designed to strengthen families and improve the safety and wellbeing of children. This funding extends the capacity and capability of existing whānau-centred kaupapa Māori providers to strengthen and restore healthy, safe and functional whānau relations for whānau experiencing family and sexual violence.

This funding provides Targeted Support for Hapū Wāhine and their Whānau in their First 1000 Days.

Māori Housing	2023	\$50m	Housing	10–15
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Initiative Description

Māori Housing Supply, Capability Building and Repairs – to provide practical assistance and resources to whānau and Māori housing providers to improve housing outcomes for Māori.

Critical Repairs to Weather-Impacted Māori Owned Houses	2023	\$25m	Housing	10–15
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Initiative Description

This fund supports Māori on low income to undertake critical repairs to ensure whare are safe, warm and dry.

Ko tō mātou Puni

Our Organisation

About Us

We provide independent policy advice to our minister

Our Minister



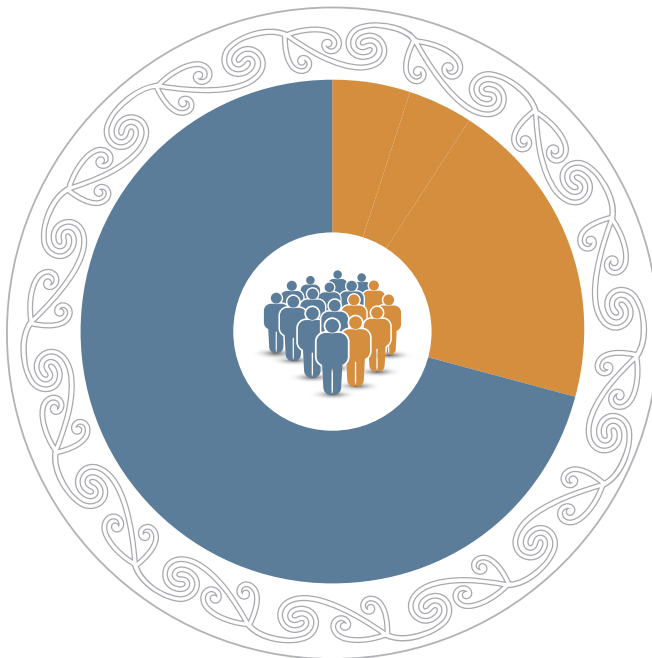
Hon Tama Potaka
Minister for
Māori Development and Whānau Ora

Kaimahi

423



Our Kaimahi



Māori **67%** | **33%** Non-Māori

Kaimahi Māori

67%



Kaimahi Wāhine

65%



Our Coverage

6 Regions



Te Tai Hauāuru includes
Rēkohu/Wharekauri
(Chatham Islands)



Our Coverage

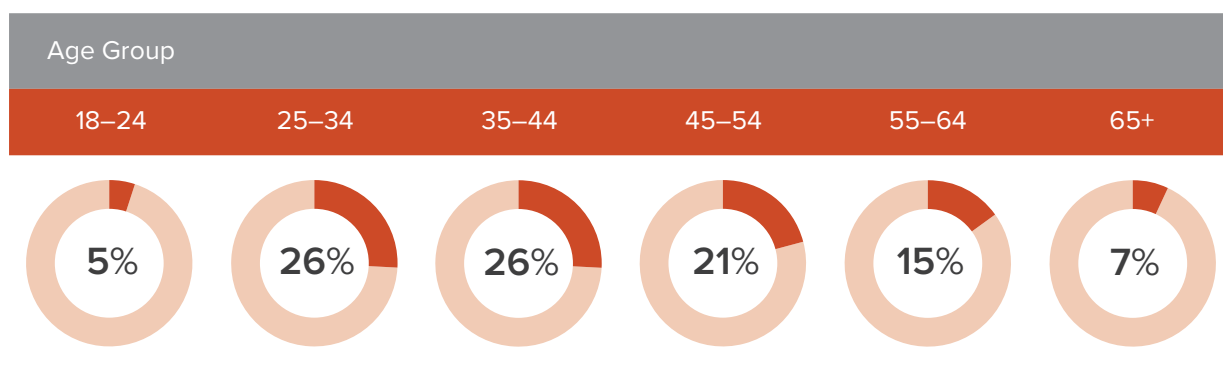
17 Offices

- Te Tai Tokerau**
 - 1. Whangārei
- Tāmaki Makaurau**
 - 2. Auckland
- Waikato-Wairariki**
 - 3. Hamilton
 - 4. Tauranga
 - 5. Rotorua
 - 6. Whakatāne
- Ikaroa-Rāwhiti**
 - 7. Ruatoria
 - 8. Gisborne
 - 9. Hastings
- Te Tai Hauāuru**
 - 10. Taranaki
 - 11. Whanganui
 - 12. Te Upoko o Te Ika - Porirua
 - 13. Wellington - Head Office
 - 14. Nelson
- Te Waipounamu**
 - 15. Christchurch
 - 16. Dunedin
 - 17. Invercargill

Our Kaimahi

	Stats
Kaimahi headcount	423
Kaimahi FTE	415.6
Per cent Wāhine	65.5%
Per cent Māori	67.4%
Per cent Non-Māori	32.6%

Age



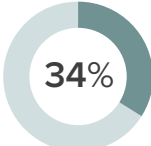
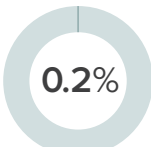
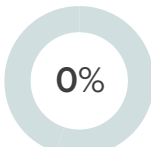
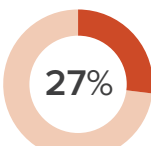
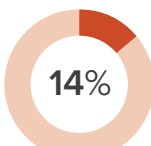
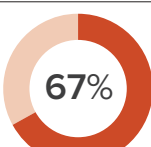
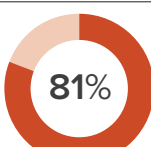
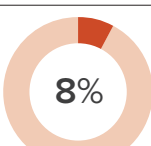
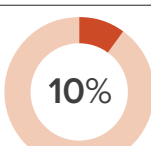
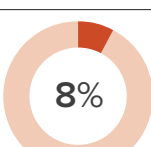
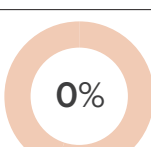
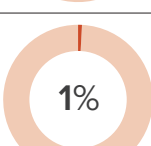
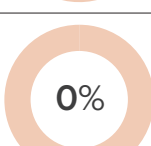
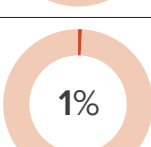
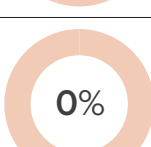
Average age – 43 years.

Gender and Ethnic Pay Gap

	Average	Median	Public Service average
Gender Pay Gap	11%	6.7%	7.1%
Māori Pay Gap	8.2%	11.1%	5.4%
European Pay Gap	-7.2%	-10%	-14.1%
Pacific Pay Gap	13.4%	23%	16.6%
Asian Pay Gap	8.1%	3.3%	13%

Public Service average as at June 2023.

Papa Pounamu information

	Our Kaimahi	Senior Leaders (Tier 1-3)*
Per cent Female	 65%	 52%
Per cent Male	 34%	 48%
Per cent Prefer not to say	 0.2%	 0%
Per cent European	 27%	 14%
Per cent Māori	 67%	 81%
Per cent Pacific	 8%	 10%
Per cent Asian	 8%	 0%
Per cent MELAA	 1%	 0%
Per cent Other Ethnicity	 1%	 0%

*In accordance with Te Kawa Mataaho | Public Service Commission guidance, Dave Samuels, Secretary for Māori Development, as an employee of the Commission, is not included.

Governance and Leadership

Executive Leadership Team

68



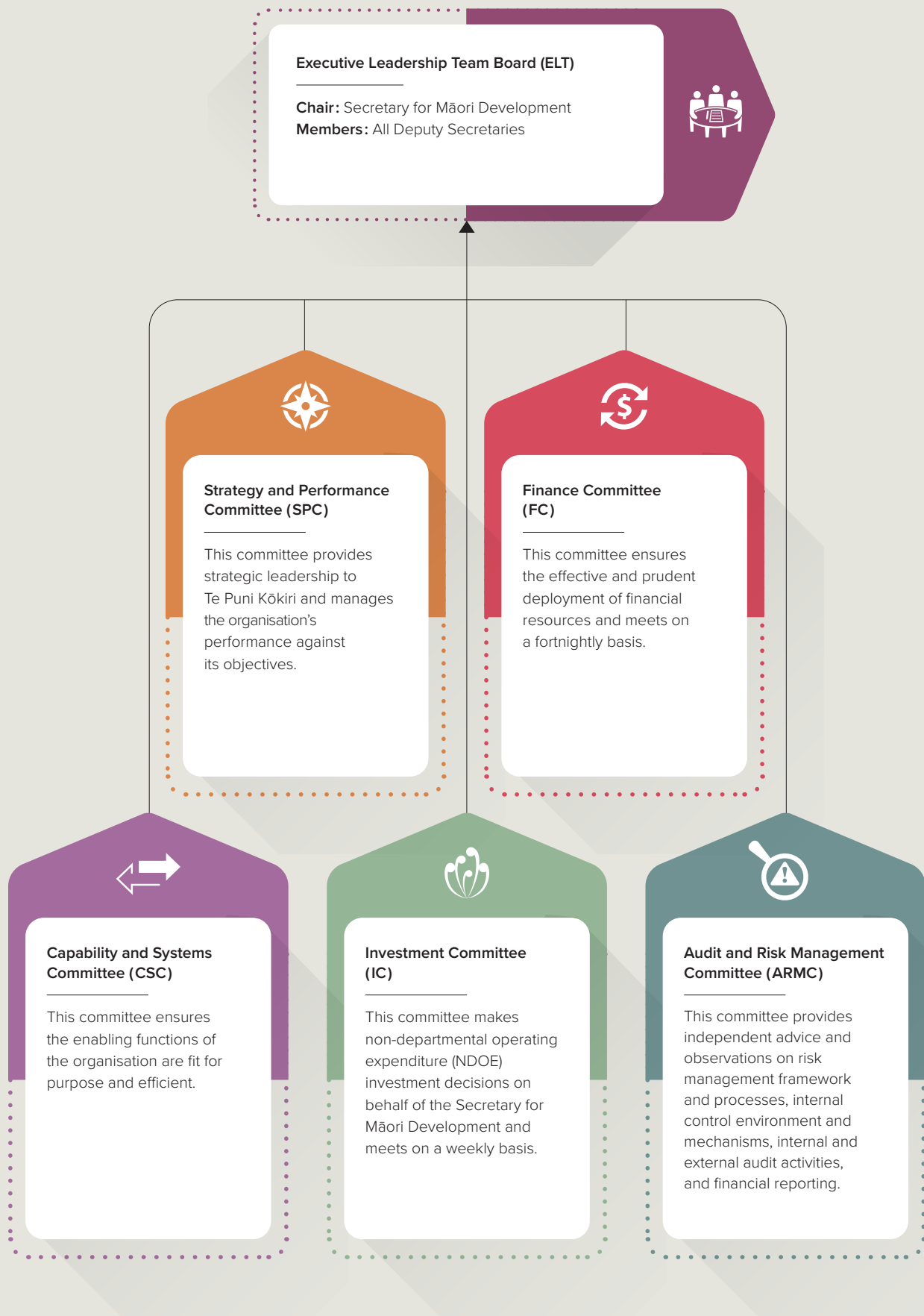
▲ Te Puni Kōkiri Executive Leadership Team from left: Hugh McAslan, Grace Smit, Terina Cowan, Dave Samuels, Paula Rawiri, Manaia King.

Kete Tahi: Governance Structure

Te Puni Kōkiri has one overarching Governance Board - the Executive Leadership Team (ELT). The ELT enables the Secretary for Māori Development in their leadership of Te Puni Kōkiri and to ensure the organisation is well placed to deliver on its statutory, strategic, policy, investment and public service obligations, and on its vision of **Thriving Whanau**.



Te Puni Kōkiri Governance Structure



People, Capability and Culture

Te Puni Kōkiri continues to work towards the delivery of its five strategic workforce priorities:

- ▶ **Strengthening leadership:** Strengthening our leadership cohort by prioritising and investing in equipping people leaders with the tools and frameworks to lead teams with impact.
- ▶ **Talent management:** Putting frameworks in place to manage and support employee development and ensure that high performing kaimahi have opportunities to thrive.
- ▶ **Attraction and onboarding:** Putting a talent attraction and onboarding strategy in place so that new kaimahi are able to make an impact from day one.
- ▶ **Defining the Te Puni Kōkiri way (Organisational Culture):** ensuring the Te Puni Kōkiri culture and tikanga is articulated and demonstrated through our values and behaviours.
- ▶ **Core people and capability operations:** providing effective and trusted best practice operational support across Te Puni Kōkiri.

Key achievements against the priority areas include:

- Delivery of five leadership programmes with a leadership participation rate of 71% as at 30 June 2024, targeting kaimahi at all levels:
 - ◉ Experienced Leaders Programme
 - ◉ Coaching for High Performance
 - ◉ Te Kaihautū New People Leader Programme
 - ◉ Specialist Leaders Programme
 - ◉ Emerging Leaders Programme.
- Initial piloting of a Talent management framework (9 box grid).
- Delivery of online 30, 60, 90-day induction surveys for all new kaimahi to gather insights on kaimahi satisfaction and continuous improvement.
- Implementation of electronic exit interviews for departing kaimahi to gather insight on kaimahi experience and provide opportunities to maintain, strengthen and continuously improve workplace initiatives (culture, capability, development).
- Continuous improvement programme related to all People, Capability and Culture policies and processes to ensure best practice approaches are lawful, credible, and consistent across the business.
- Refresh of the Te Puni Kōkiri Mahere Mahi Professional Development Plan framework with workshops rolled out to all people leaders and kaimahi.
- Delivery of workshops to people leaders to enhance their understanding of HR processes i.e. recruitment, Mahere Mahi – Professional Development Plans.



Equal Employment Opportunities

Our organisational policies and procedures ensure the necessary and fair treatment of kaimahi from recruitment through to the conclusion of their employment at Te Puni Kōkiri.

It is important that our kaimahi are afforded equal opportunity to thrive. We give effect to this through a variety of means, including:

- A recruitment policy that ensures the impartial selection of suitably qualified candidates for appointment.
- Ensuring a safe, inclusive, and accessible workplace for all kaimahi and prohibiting the discrimination, harassment or bullying of any person at Te Puni Kōkiri.
- The provision, and encouragement of, development opportunities.
- Recognition of the employment requirements of women, people with disabilities and minority groups.

Papa Pounamu

Te Puni Kōkiri aims to be a diverse and inclusive workforce. The Te Puni Kōkiri Diversity and Inclusion (D&I) work programme, finalised in early 2024, aligns our organisational priorities with the five priority areas of Papa Pounamu.

Key achievements of the D&I work programme include the following:

Key Achievements

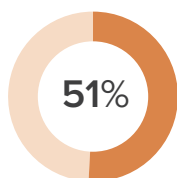
Te Āheinga ā-Ahurea | Cultural Competency

- ▶ Te Māpurapura, the Te Puni Kōkiri Māori cultural capability work programme, was finalised in 2023. Te Māpurapura encompasses Te Ahikaaroa o Te Reo Māori, our internal Māori language strategy and Whaingā Amorangi, the Māori Crown Relations Capability Framework.

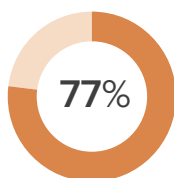
- ▶ Every team across Te Puni Kōkiri was supported to develop a Māori language plan to tailor approaches to building te reo Māori competency across the organisation.

- ▶ Te reo Māori resources were added regularly to Te Pū Matua, our intranet, to enable kaimahi to implement te reo Māori in their everyday mahi.

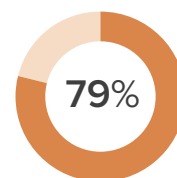
- ▶ At the end of January 2024, an organisation wide cultural capability survey was completed to ascertain the current state of te reo me ngā tikanga use across our organisation. With 68% of kaimahi taking part in the survey valuable insight into Te Puni Kōkiri cultural capability was gathered:



of kaimahi are proficient
in te reo Māori.



of kaimahi are confident
delivering karakia,
mihi or pepeha.



of kaimahi are confident in
their understanding
of Te Tiriti o Waitangi.

Key Achievements

Te Āheinga ā-Ahurea | Cultural Competency

- ▶ Wall Walk workshops were offered to all kaimahi with the aim of raising collective awareness of key events in the history of Aotearoa impacting Māori, with 165 kaimahi taking part. A further six Wall Walk workshops are planned for the next six months.

Te Urupare I te Mariu | Addressing Bias

- ▶ 30, 60, and 90-day induction surveys launched to support understanding of kaimahi experience during their first days of employment at Te Puni Kōkiri.
- ▶ Strengthened our approach to flexible working through implementing a process for kaimahi to request flexible working arrangements, which increases our data and reporting capabilities, as well as enabling kaimahi to work more flexibly.

Hautūtanga Ngākau Tuwhera | Inclusive Leadership

- ▶ Designed, promoted, and delivered a suite of leadership and coaching programmes aimed at increasing leadership capability and inclusive practice across all levels of leadership.

Ngā Tūhononga e Kōkiritia Ana e Ngā Kaimahi | Employee-Led Networks

- ▶ Te Puni Kōkiri currently has three active Employee-Led Networks (ELNs), Āniwaniwa, Wāhine and Pasifika.
- ▶ New kaimahi are introduced to the ELNs during their induction and further information for all kaimahi is available on Te Pū Matua to learn more about ELNs and their offerings.
- ▶ Kaimahi involved with ELNs now have access to an approval process for funding to establish initiatives or events which enables greater ELN ownership, accountability and sustainability.

Hautūtanga Kākano Rau | Fostering Diverse Leadership

- ▶ To encourage nominations of Te Puni Kōkiri leaders to serve on Te Pae Aramahi | Development Board, an internal process has been established. Te Pae Aramahi Boards help to ensure the Public Service has the senior leadership capability and capacity to deliver for New Zealanders.

Updated Kia Toipoto and D&I plans will be published on our external website by 15 November 2024.



Kia Toipoto – Public Service Pay Gaps Action Plan 2021-24

In November 2023, we produced an updated Kia Toipoto Action Plan with a focus on analysis of workforce data, drivers for Te Puni Kōkiri pay gaps, progress to date and outlining actions to work towards addressing pay gaps.

As of June 2024, our average gender pay gap has remained consistent at 11%, shifting a tenth of a percent from last year (10.9%). Our median gender

pay gap is 6.7%, which is 0.4 percentage points lower than the median gender pay gap in Aotearoa New Zealand (7.1%).

Due to the relatively small size of the workforce, small changes to the Te Puni Kōkiri workforce due to kaimahi appointments, or departures, can have a large impact on our pay gaps. We continue to track progress regularly to ensure we understand the drivers of these changes.

Health, Safety and Wellbeing

Our new Health and Safety Kaupapa, launched in January 2023, became the primary document within our health, safety and wellbeing management system. The Kaupapa outlines the commitment by Te Puni Kōkiri to ensure work and the places we work, are healthy and safe for all kaimahi, volunteers, contractors, and other workers who may be involved in our mahi. The Kaupapa drew on the Te Whare Tapa Whā model of Māori health and was developed in consultation with kaimahi.

Throughout the year, we prioritised the health and safety of our team by providing first aid training to 46 kaimahi across the motu (with a further 17

kaimahi programmed to complete Level 1 and 2). This initiative ensures that our staff are well-prepared to respond to emergencies, enhancing the overall safety and well-being of our workplace.

Opportunities for kaimahi participation in Health, Safety and Wellbeing continues to rise, particularly for our Regional puni, where much of the rigour around our delivery of Māori Development takes place. Health & Safety Representatives (HSRs) from all regions attended both the 2024 Government Health and Safety Lead HSR of the Year Awards and a 1-day Training Hui with a focus on regional risk register development.

Systems and Knowledge

We have continued to focus on an adoption of public cloud services. We expect to be fully cloud-based by the end of the 24/25 financial year. This will enable our Information and Communication Technologies environment to be agile and resilient. An Information Management strategy was launched to direct our ongoing management of information in digital and physical formats. The strategy underpinned a significant effort to digitise our

centralised physical holdings for preservation and future access, alongside a major upgrade to our enterprise document and records management system. Being resilient and responsive whilst operating in a financially constraint environment has been priority this year. We continue to support kaimahi in their daily mahi and replace old systems that are no longer sustainable using cloud-based technology.

Carbon Emissions

Te Puni Kōkiri is committed to meeting its obligations under the Carbon Neutral Government Programme to measure, manage and reduce our emission. The Programme has been set up to accelerate the reduction of emissions within the public sector and reflect the Government’s commitment to leadership on climate change.

Most of our emissions came from fleet vehicles, air travel and electricity. This year we emitted 678.54tCO₂-e (tonnes of carbon dioxide equivalent) compared to our base year of 2018/19 when we emitted 1,142.04 tCO₂-e. The 2018/19 base year will be used as a measure against which future reductions are assessed.

Independent verification

Te Puni Kōkiri greenhouse gas emissions measurement (emissions data and calculations) have been independently verified against ISO14064-1:2018 by Toitū Envirocare (Enviro-Mark Solutions Limited), a wholly-owned subsidiary of Manaaki Whenua Landcare Research, which is a Crown Research Institute.

We are proud to be a Toitū carbonreduce certified organisation, committed to measuring, managing and reducing our emissions according to ISO 14064-1:2018 and Toitū standards. Our Toitū carbonreduce certification is accredited by the Joint Accreditation System of Australia and New Zealand (JAS-ANZ) and under ISO 14065.

Our emissions reporting is consistent with the Ministry for the Environment’s: Measuring Emissions Guidance, utilising the latest Global Warming Potentials (GWP) values aligned with the Intergovernmental Panel on Climate Change (IPCC) to ensure national reporting consistency.

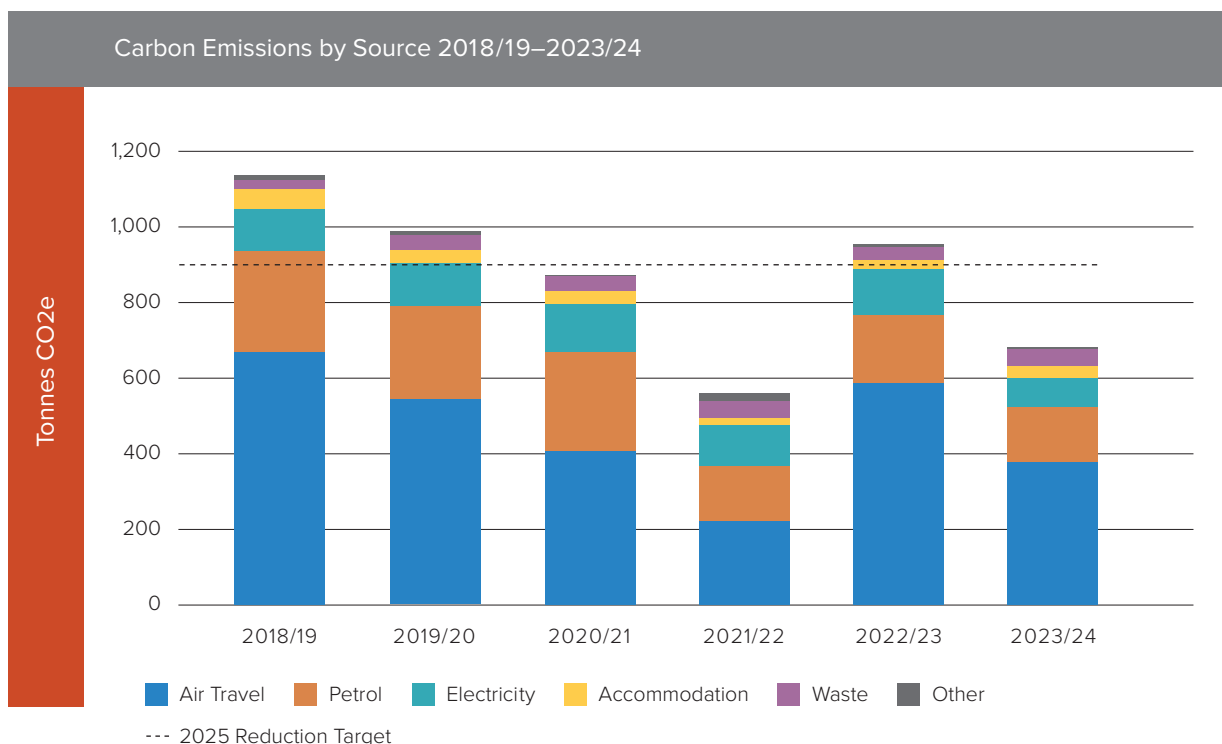


Emissions profile broken down by scope and total annual emissions (tCO₂-e)

Category	Base year 2018/2019	2023/2024
Category 1: Direct emissions	227.96	111.45
Category 2: Indirect emissions from imported energy	102.01	70.31
Category 3: Indirect emissions from transportation	765.21	445.31
Category 4: Indirect emissions from products used by organisation	46.86	51.47
Total gross emissions	1,142.04	678.54



Total emissions breakdown by emission by source (tCO₂-e)



KPIs for FTEs and expenditure by financial year

KPI	2023/24
FTEs	415.6
Departmental Expenditure (\$m)	90,779
Emissions intensity	
Total gross emissions per FTE in tCO ₂ -e	1.63
Total gross emissions per million dollars of expenditure in tCO ₂ -e	7.47

Our Reduction Targets

We have consulted with our internal and external stakeholders to set science-aligned targets to keep global warming to less than 1.5 degrees of warming as required under the Carbon Neutral Government Programme.

Our target also aligns to the requirements of the Toitū carbon reduction programme.

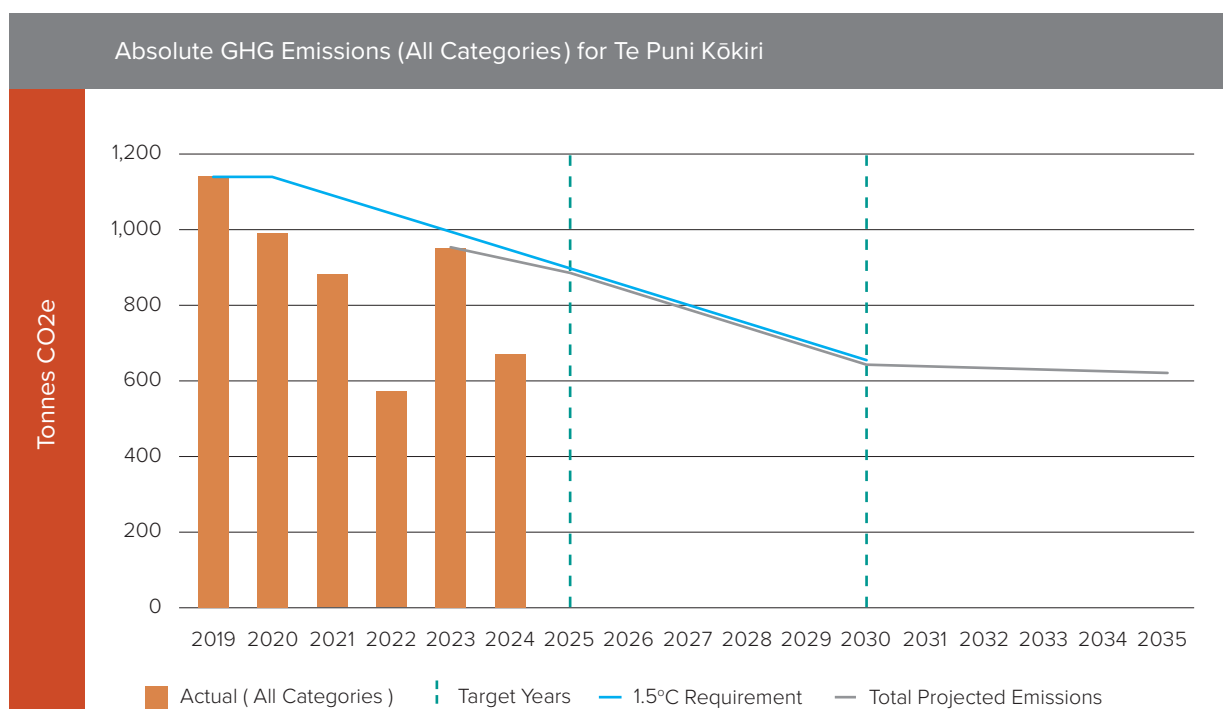
We have set the following emission reduction targets:

- 2025 target:** Gross emissions (all Categories) to be no more than 902.21 tCO₂-e, or a 21% reduction in gross emissions (all Categories) compared to base year FY18/19.

- **2030 target:** Gross emissions (all Categories) to be no more than 662.38 tCO₂-e, or a 42% reduction in gross emissions (all Categories) compared to base year FY18/19.

We are well on our way to achieving 2025 target as during the year, Te Puni Kōkiri implemented cost saving measures including reductions in travel spend and vehicle usage. The cost saving measures initiatives assisted with reducing our emissions to 678.54 tCO₂-e (2023: 958.03 tCO₂e).

Projections and targets for emission reductions



Our reduction plan and future reporting

A working group to develop a reduction plan and strategy that provides regular updates to management will be established in 2024/25. Particular focus for this group will be to reduce category 4 items which include disposal of waste. Category 4 items emission this year is at 51.47 tCO₂-e, a small increase on the base 2018/19 of 46.86 tCO₂-e.



Ko ngā Tauākī Pūtea

Financial Statements

(including Statement of Service Performance)

He Tauākī Whakahaere Ratonga

Statement of Service Performance

Reporting Entity

Te Puni Kōkiri is the New Zealand government's principal policy advisor on Māori wellbeing and development.

Statement of Compliance

The Performance Report has been prepared in accordance with Tier 1 PBE financial reporting standards, which have been applied consistently throughout the period, and complies with PBE financial reporting standards.

Purpose and strategic outcomes

The overarching long-term vision of Te Puni Kōkiri is to enable Thriving Whānau – a vision underpinned by the idea that when whānau thrive, so do their communities, hapū, iwi and all of Aotearoa.

As a small agency with a wide remit to support outcomes for almost one-sixth of the population of Aotearoa New Zealand, Te Puni Kōkiri has to make careful choices about where to focus its efforts. Our three strategic priorities and nine focus areas reflect the organisation's intention to provide more focussed effort within a narrower work programme.

- **Strategic Priority 1: Māori Economic Resilience** - the investment made to recover from COVID-19 builds a more sustainable, resilient and inclusive Māori economy.
- **Strategic Priority 2: Te Ao Māori** - the collective and individual rights and interests of Māori as tangata whenua are recognised, protected, supported, and invested in.

- **Strategic Priority 3: Equitable and effective government performance for Māori** - Māori have improved outcomes across key areas of government investment.

The goals and outcome measures for the strategic priorities of Te Puni Kōkiri are reported within the section Ko ā mātou Mahi | Our Mahi of this annual report.

Critical reporting judgements, estimates and assumptions

Te Puni Kōkiri selects performance measures that best demonstrate delivery against expected performance, that meet and exceed Government expectations, and that consistently deliver progress towards long term outcomes, and are relevant to those who we deliver the services for.

Given the size, diversity and complexity of our functions and services, Te Puni Kōkiri has chosen to group its activities under the following subsets which broadly describes how and what we deliver to meet our outcome goals. To disclosure material judgements, Te Puni Kōkiri has aggregated performance measures into the following subsets:

- **He Tauākī Whakahaere Ratonga - Statement of Service performance - Department Expenditure.** This section provides information relating to the performance of our core role as the Principal Policy Advisor to Government on Māori Development and Wellbeing, and Whānau Ora.
- **He Tauākī Whakahaere Ratonga - Statement of Service Performance - Non-Departmental Expenditure.** This section provides information relating to our performance in delivering targeted services for investments related to key



strategic priorities and focus areas. The non-departmental performance information is part to the annual report and is not part of the audited performance information for Te Puni Kōkiri.

Focus Area Outcome Measures

Under each of the three strategic priorities, we have identified a series of outcome measures to provide a transparent, externally validated (where possible) line of sight between our activity and the desired outcomes to achieve our vision of thriving whānau.

The key rationale behind the selection of these measures was to provide an objective measure for progress, acknowledging that the Te Puni Kōkiri work programme alone is only one component of any change in outcomes for Māori. Where relevant, trend information is tracked.

The outcome measures are described in more detail in sections Ko ā mātou Mahi | Our Mahi – Ko ā mātou Mahinga | Our Performance Story, to capture changes to key outcome areas of Māori wellbeing, to indicate progress towards thriving whānau. In some cases, case studies are included to show the impact of initiatives that we contribute to. These outcome measures are also described in more detail in our Strategic Intentions 2020 -2024¹.

How we Measure Progress

Te Puni Kōkiri is a strategy led organisation. We lead and contribute to a broad range of programmes supporting Māori Development and Wellbeing. Our strategy enables us to prioritise our work programme to ensure we can deliver on our vision.

The performance measures contained in this section relate to outputs achieved in the 2023/24 year towards achieving the outcome goals outlined in each of our Focus Area chapters.

Some of these deliverables are captured within a one-year period, but many span multiple years as

they form part of a longer, iterative journey towards achieving the focus area outcome goal.

Satisfaction Surveys

Te Puni Kōkiri satisfaction surveys are important instruments for understanding the experiences and expectations of the services that Te Puni Kōkiri provides. Surveying our service users is critical for providing information on individual service experiences, informing potential improvements or enhancements, and to support accountability. Collectively, these surveys can also provide the basis for understanding how well Te Puni Kōkiri engages with its operational stakeholders.

Ministerial Survey Measures

As the principal policy advisor to Government on Māori Development and Wellbeing, Te Puni Kōkiri supports the Minister for Māori Development and Minister for Whānau Ora with regular Ministerial and Cabinet briefings, papers, and reports. We measure our timeliness, accuracy, and provision of support to Minister's through satisfaction surveys.

Regional Survey measures

Survey performance measures have been selected because they have a material impact on ensuring that the service being provided by Te Puni Kōkiri meets Government standards. These surveys allow Te Puni Kōkiri to indirectly measure the impact of the services provided on those who use them the most and to measure indirectly the impact of the service we provide which contribute to the strategic outcomes of Te Puni Kōkiri.

Our regional surveys are conducted annually and are designed by our regional teams, to ensure they reflect what is most important to the whānau, hapu and iwi Māori using our services. The regional surveys are designed to ensure a better and more considered response rate, as well as to provide continuous feedback to guide improvements.

Financials footnotes

¹ <https://www.tpk.govt.nz/en/mo-te-puni-kokiri/corporate-documents/corporate-publications/strategic-intentions/he-takunetanga-rautaki-strategic-intentions2020-24>

Departmental Expenditure

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This section outlines the performance of Te Puni Kōkiri and meets the requirements of the Public Finance Act 1989.

Te Puni Kōkiri 2023/24 service performance results are arranged by appropriation (as detailed in the *Estimates of Appropriations 2023/24 – Māori Affairs Sector*) and are outlined in this section of the Pūrongo-ā-tau | Annual Report.

Appropriations reported against in this section are listed below:

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Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhanga,
ā-whakawhanaketanga ahurea o te iwi Māori
Realising the social, economic and cultural development aspirations of Māori

83

Whakapakari Kaupapa Whānau Ora
Whānau Ora Commissioning Approach

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Te Puni Kōkiri Utunga Haupū Rawa
Te Puni Kōkiri – Capital Expenditure

Reconciliation of Output Expenditure to Financial Statements

The total output expenditure from the two departmental outputs is \$90,829,000.
This reconciles to total expenses in the financial statements on page 92–119.



Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhanga, ā-whakawhanaketanga ahurea o te iwi Māori

Realising the social, economic and cultural development aspirations of Māori

Scope

This appropriation is limited to providing advice and services to support Ministers to discharge their portfolio responsibilities relating to Māori development and to facilitating the flow of resources from the Crown to Māori and a two-way flow of information between the Crown and Māori.

Purpose

This appropriation is intended to achieve:

- effective policy advice and other support to Ministers in discharging their policy decision-making and other portfolio responsibilities, particularly in relation to Māori development,
- positive engagement between the Crown and Māori through brokerage, co-ordination and facilitation that focuses on the strengthening of relationships between the Crown and iwi, hapū and whānau Māori, and
- effective Māori land utilisation through the provision of services to owners of Māori land.

Expenditure

Expenditure incurred against this appropriation for the 2023/24 financial year is summarised in the following table:

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Supp. Estimates 2024 \$000
78,235	Revenue Crown	82,581	80,590	81,456
1,048	Other revenue	1,004	828	1,047
79,283	Total Revenue	83,585	81,418	82,503
78,130	Less Expenditure	81,567	81,418	82,503
1,153	Surplus (Deficit)	2,018	0	0

Performance reporting

Achievement against our performance reporting requirements for the 2023/24 financial year are summarised in the following table:

Actual 2023	Assessment of Performance	Actual 2024	Target 2024
Achieved	Design of services for Māori landowners meets relevant investment priorities and focus areas	Achieved	Achieved
87%	Percentage of stakeholders who report being satisfied or very satisfied with the level of engagement of regional staff (based on a survey with a scale of 1-10)	97%	80% or above
5.0	Survey rating by the Minister for Māori Development on regional support provided ²	4.1	3.5 or above
3.55	Technical quality of policy advice papers assessed by a survey under the Policy Quality Framework	3.58 ³	3.5 or above
4.0	The satisfaction of the Minister for Māori Development with the advice provided will be assessed through the Ministerial Policy Satisfaction Survey	3.4 ⁴	3.5 or above
100%	Official Information Act request timeframes met	99.4%	95% or above
98.7%	Parliamentary Questions timeframes met	100%	95% or above
99.6%	Ministerial advice timeframes met	98.3%	95% or above
Achieved	An investment strategy is in place to provide an overarching framework to support and guide investment decisions	Achieved	Achieved
100%	Regional and National investments each align to one of Te Puni Kōkiri Strategic Priorities	100%	80% or above
4	The Minister for Māori Development receives quarterly updates on the status of Investment Funds	4	4
989	Number of community investment funding arrangements in place	1050 ⁵	Minimum of 450

2 This measure replaces the expired measure "The number of days Government Ministers are supported by the Ministry to visit or have hui with regional stakeholders" as it uses the same data and better describes the performance measure.

3 Mean score from review of 18 randomly selected papers. The quality of our policy advice to the Minister(s) is assessed independently by the New Zealand Institute of Economic Research against the Department of Prime Minister and Cabinet's Policy Quality Framework. Te Puni Kōkiri will continue to refine its assessment process for 2024/25. The score above is out of 5 and is based on a review of policy documents provided to Minister(s).

4 The Minister(s) for Māori Development and Whānau Ora are surveyed to assess satisfaction with the policy advice provided by Te Puni Kōkiri across the financial year. The score above is out of 5.

5 This measure significantly exceeded its 2024 target due to additional short-term funding of \$32 million, to support recovery following cyclone Gabrielle, through the Cyclone Gabrielle: Sediment and Debris management and the removal of Woody Debris on Whenua Māori funds.



Whakapakari kaupapa Whānau Ora

Whānau Ora Commissioning Approach

Scope

This appropriation is limited to activities associated with developing, implementing, administering and evaluating the Whānau Ora commissioning approach.

Purpose

This appropriation is intended to provide support to non-governmental commissioning agencies in their delivery of Whānau Ora, including:

- support and contract management for three non-governmental Whānau Ora Commissioning Agencies, and
- research and evaluation of the Whānau Ora approach.

Expenditure

Expenditure incurred against this appropriation for the 2023/24 financial year is summarised in the following table:

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Supp. Estimates 2024 \$000
9,335	Revenue Crown	9,361	10,486	10,486
0	Other revenue	-	-	-
9,335	Total Revenue	9,361	10,486	10,486
9,322	Less expenditure	9,262	10,486	10,486
13	Surplus (Deficit)	99	-	-

Performance reporting

Achievement against our performance reporting requirements for the 2023/24 financial year are summarised in the following table:

Actual 2023	Assessment of Performance	Actual 2024	Target 2024
Achieved	Report to the Minister for Whānau Ora on improvements to Whānau Ora data and analytics to aid better decision making	Achieved	Achieved
3 plans	Negotiate and agree an annual investment plan with each commissioning agency	3 plans	3 plans
Not achieved	Quarterly review of commissioning agency performance reports, to ensure compliance with agreed investment plan targets	Not Achieved ⁶	Quarterly reviews
5	The satisfaction of the Minister for Whānau Ora with the advice provided will be assessed through the Ministerial Satisfaction Survey	3.3 ⁷	3.5 or above

⁶ This measure is not achieved as reports for Quarter 3 and Quarter 4 were not signed off during the FY23/24 year. These reports are currently being reviewed to ensure compliance with investment plan targets. These reports are often not received from Commissioning Agencies until after the end of the financial year; we have amended this measure for financial year 2024/25 onwards.

⁷ The Minister for Māori Development and Whānau Ora are surveyed to assess satisfaction with the policy advice provided by Te Puni Kōkiri across the financial year. The score above is out of 5.



Te Puni Kōkiri Utunga Haupū Rawa

Te Puni Kōkiri – Capital Expenditure

Scope

This appropriation is limited to the purchase or development of assets by and for the use of Te Puni Kōkiri, as authorised by section 24(1) of the Public Finance Act 1989.

Purpose

This appropriation is intended to achieve the renewal, replacement and upgrade of assets to support the delivery of services by Te Puni Kōkiri.

Expenditure

Expenditure incurred against this appropriation for the 2023/24 financial year is summarised in the following table:

Actual 2023 \$000		Actual 2024 \$000		Unaudited Budget 2024 \$000	Unaudited Supp. Estimates 2024 \$000
473	Total capital expenditure	198		4,077	1,836
473	Total Appropriation	198		4,077	1,836

Performance reporting

Achievement against our performance reporting requirements for the 2023/24 financial year are summarised in the following table:

Actual 2023	Assessment of Performance	Actual 2024	Target 2024
100%	Expenditure is in accordance with Te Puni Kōkiri capital expenditure plan	100%	100%

Ko ngā Tauākī Pūtea | Financial Statements

For year ended 30 June 2024

He Tauākī Haepapa | Statement of Responsibility

For the year ended 30 June 2024

I am responsible, as Secretary for Māori Development of Te Puni Kōkiri (the Ministry), for:

- the preparation of the Ministry's financial statements, and statements of expenses and capital expenditure, and for the judgments expressed in them
- having in place a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting
- ensuring that end-of-year performance information on each appropriation administered by the Ministry is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in this annual report
- the accuracy of any end-of-year performance information prepared by the Ministry, whether or not that information is included in the Annual Report.

In my opinion:

- the annual report fairly reflects the operations, progress, and the organisational health and capability of the Ministry
- the financial statements fairly reflect the financial position of the Ministry as at 30 June 2024 and its operations for the year ended on that date
- the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2025 and its operations for the year ending on that date.



Dave Samuels

Te Tumu Whakarae mō Te Puni Kōkiri | Secretary for Māori Development
30 September 2024



He Pūrongo i Kaitātari Motuhake

Independent Auditor's Report

To the readers of Te Puni Kōkiri annual report for the year ended 30 June 2024

The Auditor-General is the auditor of Te Puni Kōkiri | Ministry of Māori Development (the Ministry). The Auditor-General has appointed me, Fiona Elkington, using the staff and resources of Audit New Zealand, to carry out, on his behalf, the audit of:

- the financial statements of the Ministry on pages 92 to 119, that comprise the statement of financial position, statement of departmental commitments, statement of contingent assets and liabilities as at 30 June 2024, 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 that include accounting policies and other explanatory information;
- the performance information for the appropriations administered by the Ministry for the year ended 30 June 2024 on pages 55 to 61 and 78 to 85;
- the statements of expenses and capital expenditure against appropriations of the Ministry for the year ended 30 June 2024 on pages 130 to 133; and
- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 121 to 129 that comprise:
 - ⊙ the schedules of assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2024;
 - ⊙ the schedules of expenses; and revenue for the year ended 30 June 2024;
 - ⊙ the statement of trust monies for the year ended 30 June 2024; and
 - ⊙ the notes to the schedules that include accounting policies and other explanatory information.

Opinion

In our opinion:

- the financial statements of the Ministry:
 - ⊙ present fairly, in all material respects:
 - its financial position as at 30 June 2024; and
 - its financial performance and cash flows for the year ended on that date; and
 - ⊙ comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards.
- the performance information for the appropriations administered by the Ministry for the year ended 30 June 2024:
 - ⊙ presents fairly, in all material respects:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - ⊙ complies with generally accepted accounting practice in New Zealand.
- the statements of expenses and capital expenditure of the Ministry are presented, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.
- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown present fairly, in all material respects, in accordance with the Treasury Instructions:
 - ⊙ the assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2024; and

- expenses; and revenue for the year ended 30 June 2024; and
- the statement of trust monies for the year ended 30 June 2024.

Our audit was completed on 30 September 2024. 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 Te Tumu Whakarae mō Te Puni Kōkiri I Secretary for Māori Development (Secretary for Māori Development) and our responsibilities relating to the information to be audited, 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 Secretary for Māori Development for the information to be audited

The Secretary for Māori Development is responsible on behalf of the Ministry for preparing:

- financial statements that present fairly the Ministry's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.

- performance information that presents fairly what has been achieved with each appropriation, the expenditure incurred as compared with expenditure expected to be incurred, and that complies with generally accepted accounting practice in New Zealand.
- statements of expenses and capital expenditure of the Department, that are presented fairly, in accordance with the requirements of the Public Finance Act 1989.
- schedules of non-departmental activities, in accordance with the Treasury Instructions, that present fairly those activities managed by the Department on behalf of the Crown.

The Secretary for Māori Development is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Secretary for Māori Development is responsible on behalf of the Ministry for assessing the Ministry's ability to continue as a going concern. The Secretary for Māori Development 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 Ministry, or there is no realistic alternative but to do so.

The Secretary for Māori Development's responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

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

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 the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to the Ministry's Strategic Intentions 2020-2024, Estimates of Appropriations and the Supplementary Estimates of Appropriations 2023/24, and the 2023/24 forecast financial figures included in the Ministry's 2022/23 Annual Report.

We did not evaluate the security and controls over the electronic publication of the information we audited.

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 information we audited, 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 Ministry's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretary for Māori Development.
- We evaluate the appropriateness of the reported performance information for the appropriations administered by the Ministry.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Secretary for Māori Development and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry'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 information we audited 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 Department to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with the Secretary for Māori Development 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 Secretary for Māori Development is responsible for the other information. The other information comprises the information included on pages 1 to 54, 62 to 77, 86 to 91, 120 and 134 to 142, but does not include the information we audited, and our auditor's report thereon.

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

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited 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 Ministry in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) 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 Ministry.



Fiona Elkington

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

He Tauākī Pūtea ā-Tari

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Statement of comprehensive revenue and expense

for the year ended 30 June 2024

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Actual 2023 \$000		Note	Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Forecast 2025 \$000
REVENUE					
87,570	Revenue Crown		91,942	91,076	72,991
1,048	Other revenue	2	1,004	828	828
88,618	Total revenue		92,946	91,904	73,819
EXPENSES					
54,176	Personnel costs	3	60,923	61,894	53,306
31,168	Other operating expenses	4	28,179	28,266	18,573
1,654	Depreciation and amortisation	7,8	1,274	1,290	1,486
454	Capital charge	4	453	454	454
87,452	Total expenses		90,829	91,904	73,819
1,166	Operating surplus		2,117	-	-
1,166	Total comprehensive revenue and expense		2,117	-	-

Explanations of major variances against budget are detailed in note 16.

The accompanying notes form part of these financial statements.



Statement of financial position

as at 30 June 2024

Actual 2023 \$000		Note	Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Forecast 2025 \$000
ASSETS					
<i>Current assets</i>					
13,134	Cash and cash equivalents	5	19,136	12,791	12,791
126	Receivables	6	178	241	150
527	Prepayments		220	450	450
13,787	Total current assets		19,534	13,482	13,391
<i>Non-current assets</i>					
4,638	Property, plant and equipment	7	2,719	4,142	6,856
12	Intangible assets	8	6	-	-
4,650	Total non-current assets		2,725	4,142	6,856
18,437	Total assets		22,259	17,624	20,247
LIABILITIES					
<i>Current liabilities</i>					
3,294	Payables	9	4,870	5,594	6,824
1,166	Return of operating surplus	12	2,117	-	-
4,432	Employee entitlements	11	4,458	2,500	3,900
225	Provisions	10	1,447	-	-
9,117	Total current liabilities		12,892	8,094	10,724
<i>Non-current liabilities</i>					
255	Employee entitlements	11	303	460	460
255	Total non-current liabilities		303	460	460
9,372	Total liabilities		13,195	8,554	11,184
9,065	Net assets		9,064	9,070	9,063
EQUITY					
9,065	Taxpayers' funds	13	9,064	9,070	9,063
9,065	Total equity		9,064	9,070	9,063

Explanations of major variances against budget are detailed in note 16.

The accompanying notes form part of these financial statements.

Statement of changes in equity

for the year ended 30 June 2024

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Actual 2023 \$000		Note	Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Forecast 2025 \$000
9,072	Balance at 1 July		9,064	9,070	9,063
1,166	Total comprehensive revenue and expenses		2,117	-	-
(1,166)	Return of operating surplus to the Crown		(2,117)	-	-
(7)	Capital withdrawal	13	-	-	-
9,065	Balance as at 30 June		9,064	9,070	9,063

Explanations of major variances against budget are detailed in note 16.
The accompanying notes form part of these financial statements.



Statement of cash flows

for the year ended 30 June 2024

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Forecast 2025 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
87,570	Receipts from revenue Crown	91,942	91,076	72,991
353	Receipts from third parties	148	110	110
695	Other receipts	727	718	718
(32,940)	Payments to suppliers	(26,125)	(35,375)	(13,187)
(53,421)	Payments to employees	(59,394)	(53,683)	(53,306)
(454)	Payments for capital charge	(453)	(427)	(454)
55	Goods and services tax (net)	(259)	(1,183)	(3,895)
1,858	Net cash from operating activities	6,586	1,236	2,977
CASH FLOWS FROM INVESTING ACTIVITIES				
-	Receipts from sale of property, plant and equipment	780	-	-
(473)	Purchase of property, plant and equipment	(198)	(1,086)	(2,827)
-	Purchase of intangible assets	-	(150)	(150)
(473)	Net cash from investing activities	582	(1,236)	(2,977)
CASH FLOWS FROM FINANCING ACTIVITIES				
(1,347)	Repayment of surplus to the Crown	(1,166)	-	-
(7)	Capital withdrawal	-	-	-
(1,354)	Net cash from financing activities	(1,166)	-	-
31	Net (decrease)/increase in cash	6,002	-	-
13,103	Opening cash and cash equivalents	13,134	12,791	12,791
13,134	Closing cash and cash equivalents	19,136	12,791	12,791

Explanations of major variances against budget are detailed in note 16.

The accompanying notes form part of these financial statements.

Reconciliation of cash flows (continued)

for the year ended 30 June 2024

Reconciliation of the net surplus cash from operating activities

Actual 2023 \$000		Actual 2024 \$000
1,166	Total comprehensive revenue and expense	2,117
	ADD/(DEDUCT) NON-CASH ITEMS	
1,654	Depreciation and amortisation	1,274
	ADD/(DEDUCT) ITEMS CLASSIFIED AS INVESTING ACTIVITIES	
-	(Gain)/loss on disposal of property, plant and equipment	69
	ADD/(DEDUCT) MOVEMENTS IN STATEMENT OF FINANCIAL POSITION	
	Add/(deduct) movements in working capital items	
(5)	Decrease/(increase) in debtors and receivables	255
(1,789)	Increase/(decrease) in creditors and payables	1,575
225	Increase/(decrease) in provisions	1,222
607	Increase/(decrease) in employee entitlements	74
1,858	Net cash flows from operating activities	6,586

The accompanying notes form part of these financial statements.



Statement of departmental commitments

as at 30 June 2024

Actual 2023 \$000		Actual 2024 \$000
NON-CANCELLABLE OPERATING COMMITMENT LEASES AS A LESSEE		
<i>The future aggregate minimum lease payments to be paid under non-cancellable operating leases</i>		
3,960	Not later than one year	4,532
6,503	Later than one year and not later than five years	2,737
766	Later than five years	464
11,229	Total non-cancellable operating lease commitments as a lessee	7,733
11,229	Total commitments	7,733

Non-cancellable operating leases as a lessee

The Ministry leases property in the normal course of its business across New Zealand. The amounts disclosed are the minimum future lease payments to be paid under non-cancellable operating leases. The non-cancellable leasing period for these leases varies.

The Ministry's non-cancellable operating leases have varying terms, escalation clauses and renewal rights. There are no restrictions placed on the Ministry by any of its leasing arrangements.

Capital commitments

Capital commitments are the aggregate amount of capital expenditure where the Ministry entered into a contract for acquisition of property, plant and equipment and intangible assets that have not been paid for or not recognised as a liability at the end of the financial year.

Cancellable capital commitments are reported at the lower of the remaining contractual commitment or the early exit costs that are explicit in the exit clause of the agreement.

As at 30 June 2024, the Ministry had no capital commitments (2023: nil).

The accompanying notes form part of these financial statements.

Statement of departmental commitments (continued)

as at 30 June 2024

Lease commitments as lessor

During the financial year ended 30 June 2024, the Ministry leased office space to six other organisations. The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is \$1.035 million (2023: \$1.521 million) and is broken down as follows:

Actual 2023 \$000		Actual 2024 \$000
NON-CANCELLABLE OPERATING COMMITMENT LEASES AS A LESSOR		
<i>The future aggregate minimum lease payments to be paid under non-cancellable operating leases as a lessor</i>		
507	Not later than one year	498
959	Later than one year and not later than five years	506
55	Later than five years	31
1,521	Total non-cancellable operating lease commitments as a lessor	1,035

Statement of contingent assets and liabilities

as at 30 June 2024

Quantifiable and un-quantifiable contingent assets

As at 30 June 2024, the Ministry had no quantifiable and un-quantifiable contingent assets (2023: nil).

Quantifiable and un-quantifiable contingent liabilities

As at 30 June 2024, the Ministry had no contingent liabilities (2023: nil).

The Ministry had nil unquantifiable contingent liabilities (2023: nil).

The accompanying notes form part of these financial statements.



Notes to the financial statements

BASIS OF REPORTING

1. Statement of accounting policies

Reporting entity

Te Puni Kōkiri (“The Ministry”) is a Government Department as defined by section 5 of the Public Service Act 2020 (PSA 2020) and is domiciled in New Zealand.

The Ministry was established under the Ministry of Māori Development Act 1991 to improve outcomes for Māori. The Ministry has strong connections within Māori communities through whānau, hapū and iwi and other government agencies to generate trusted partnerships. Other relevant legislation governing the Ministry’s operations includes the PSA 2020, Public Finance Act 1989 (PFA 1989). The Ministry’s ultimate parent is the New Zealand Crown.

The Ministry does not operate to make a financial return and is also regarded as a public benefit entity (PBE) for the purposes of complying with New Zealand generally accepted accounting practice (NZ GAAP).

The Ministry also reports on the non-departmental (Crown) activities which it administers in the non-departmental statements and schedules on pages 120 to 133.

Reporting period

The reporting period for these financial statements is the year ended 30 June 2024, with comparative figures for the year ended 30 June 2023. The financial statements were approved for issue by the Secretary for Māori Development of Te Puni Kōkiri on 30 September 2024.

Basis of preparation

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

Statement of compliance

The financial statements comply with the requirements of the PFA 1989, which includes the requirement to comply with NZ GAAP and Treasury Instructions. These financial statements have been prepared in accordance with, and comply with, Tier 1 PBE Accounting Standards.

1. Statement of accounting policies

New or Amended Standards Adopted

STANDARDS	CHANGES/SCOPE
2022 Omnibus Amendments to PBE Standards, issued June 2022	The 2022 Omnibus Amendments issued by the External Reporting Board (XRB) include several general updates and amendments to several Tier 1 and Tier 2 PBE accounting standards, effective for reporting periods starting 1 January 2023. The Ministry has adopted the revised PBE standards, and the adoption did not result in any significant impact on The Ministry's financial statements.

Other Changes in Accounting Policy

There have been no other changes in the Ministry's accounting policies since the date of the last audited financial statements.

Standards issued and not yet effective and not early adopted

Standards and amendments issued but not yet effective and not early adopted are:

STANDARDS	CHANGES/SCOPE
Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)	Amendments to PBE IPSAS 1 Presentation of Financial Reports change the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. This is effective for the year ended 30 June 2025.
PBE IFRS 17 Insurance Contracts	This new standard sets out accounting requirements for insurers and other entities that issue insurance contracts and applies to financial reports covering periods beginning on or after 1 January 2026. The Ministry has not yet assessed the impact of these amendments and the new standard in detail. These amendments and the new standard are not expected to have a significant impact.



Summary of Significant Accounting Policies

Significant accounting policies are included in the notes to which they relate and the ones that do not relate to a specific note are outlined below.

The principal accounting policies applied in the preparation of these financial statements have been consistently applied to all periods presented.

The accrual basis of accounting has been used unless otherwise stated.

Presentation currency and rounding

The non-departmental statements and schedules are presented in New Zealand dollars (NZ dollars), and all values are rounded to the nearest thousand dollars (\$000).

Taxation

The Ministry is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Goods and Services Tax (GST)

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

The net amount of GST owing at balance date, being the difference between output GST and input GST, is included in either receivables or payables in the Statement of Financial Position.

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

Cost allocation

Te Puni Kōkiri has determined the cost of outputs using the cost allocation system outlined below.

Criteria for direct costs

'Direct costs' are those costs that are directly attributed to an output. These are allocated to the output based on estimate of percentage of time spent.

Criteria for indirect costs

'Indirect costs' are those costs that cannot be attributed in an economically feasible manner to a specific output. These are allocated to outputs based on full-time equivalent staff members (FTEs) attributable to each output.

There have been no changes in cost accounting policies since the date of the last audited financial statements.

Budget and Forecast Figures

Basis of the budget and forecast figures

The 2024 Budget figures (Unaudited Budget 2024) are for the year ended 30 June 2024 and were the unaudited forecast 2024 figures published in the 2022/23 annual report. They are consistent with the Ministry's best estimate of financial forecast information submitted to the Treasury in the Budget Economic and Fiscal Update (BEFU) for the year ending 2023/24.

The 2025 forecast figures (Unaudited forecast 2025) are for the year ending 30 June 2025, which are consistent with the best estimate financial forecast information submitted to the Treasury for the BEFU 2024. The forecast financial statements have been prepared as required by the PFA 1989 to provide forecast financial information for accountability purposes.

The budget and forecast figures are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

The 30 June 2025 forecast figures have been prepared in accordance with and comply with PBE FRS 42, Prospective Financial Statements.

The forecast financial statements were approved for issue by the Secretary for Māori Development on 11 April 2024.

The Secretary for Māori Development is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

Although the Ministry regularly updates its forecasts, updated forecast financial statements for the year ending 30 June 2025 will not be published.

Significant assumptions used in preparing the forecast financial information

The 30 June 2025 forecast figures have been prepared in accordance with and comply with PBE Financial Reporting Standards (FRS) 42 Prospective Financial Statements. The forecast figures contained in these financial statements reflect the Ministry’s purpose and activities and are based on several assumptions on what may occur during 2024/25. The forecast figures have been compiled based on existing government policies and ministerial expectations at the time the Main Estimates were finalised.

The main assumptions, which were adopted as at 11 April 2024, are as follows:

- The Ministry’s activities will remain substantially the same as for the previous years focusing on the Government’s priorities;
- Personnel costs were based on the full-time equivalent staff, which consider staff turnover;
- Operating costs are based on the best estimate at the time the financial statements are finalised;
- Capital commitments will realise as planned.
- Estimated year-end information for 2023/24 is used as the opening position for the 2024/25 forecasts.

The actual financial results achieved for 30 June 2025 are likely to vary from the forecast information presented, and the variations might be material.

Any changes to budgets during 2024/25 will be incorporated into the Supplementary Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2025.

Critical accounting estimates, assumptions and critical judgements in applying accounting policies

In preparing these financial statements in conformity with PBE accounting standards, critical judgements, estimates and assumptions have been made concerning the future and may differ from the subsequent actual results. The estimates and associated assumptions are continually evaluated and are based on historical experience and various other factors, including expectation of future events that are believed to be reasonable under the circumstances.

In the process of applying the accounting policies, the Ministry has made several judgements and applies estimates of future events. Judgements and estimates which are material to the financial report are found in the following notes:

PAGE	NOTES
107	Note 7 Property, plant and equipment
112	Note 10 Restructuring provision
114	Note 11 Employee Entitlements

2. Revenue

Accounting policy

The Ministry derives revenue through the provision of outputs to the Crown and for services to third parties. Revenue is measured at the fair value of consideration received or receivable. The specific accounting policies for significant revenue items are explained below:

Revenue – non-exchange transactions

Revenue Crown

Revenue from the Crown is measured based on the Ministry's funding entitlement for the reporting period. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

There are no conditions attached to the funding from the Crown. However, the Ministry can incur expenses only within the scope and limits of its appropriations.

The fair value of Crown revenue has been determined to be equivalent to the funding entitlement.

Other revenue

Third party revenue

The Ministry derives revenue from third parties through the provision of outputs. Revenue from the supply of services is recognised when the significant risks and rewards of ownership have been transferred to the buyer unless an alternative method better represents the stage of completion of the transaction. Such revenue is recognised when earned and is reported in the financial period to which it relates.

Rental revenue from subleases

Rental revenue under an operating sublease is recognised as revenue on a straight-line basis over the lease term.

Breakdown of other revenue

Actual 2023 \$000		Actual 2024 \$000
REVENUE		
535	Rental revenue	519
-	Gain on sale of assets	129
513	Revenue for services provided	356
1,048	Total other revenue	1,004

3. Personnel costs

Salaries and wages and employee entitlements

Salaries and wages are recognised as an expense as employees provide services.

Superannuation Fund are accounted for as defined contribution schemes and are recognised as an expense in the Statement of Comprehensive Revenue and Expense as incurred.

Defined contribution superannuation schemes

Employee contributions to the State Sector Retirement Savings Scheme, Kiwi Saver and the Government

Breakdown of personnel costs

Actual 2023 \$000		Actual 2024 \$000
50,282	Salaries and wages	56,051
225	Restructuring costs	1,100
1,500	Employer contribution to defined contribution plans	1,669
185	Increase/(decrease) in employee entitlements	552
1,984	Other personnel costs	1,551
54,176	Total personnel costs	60,923

4. Other operating expenses

Accounting policy

Operating leases

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

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 evenly over the term of the lease as a reduction in rental expense.

Other expenses

Other expenses are recognised as goods and services as received.

Capital charge

The Ministry pays a capital charge to the Crown on taxpayers' funds at 31 December and 30 June each financial year. This is recognised as an expense in the period to which the charge relates.

The capital charge rate for the year ended 30 June 2024 was 5.0% per annum (2023: 5.0%).

Breakdown of other operating expenses

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Forecast 2025 \$000
3,962	Lease of premises	3,948	3,913	3,500
228	Audit fees for audit of financial statements	245	228	245
5,324	Consultants	3,761	2,515	2,111
2,450	Transport and travel	2,075	2,152	1,266
4,615	Contractor costs	2,282	3,409	2,006
2,909	Information and communication costs	3,178	4,096	2,410
1,548	Office administration costs	523	1,148	676
1,589	Building related costs	1,677	1,516	892
1,027	Maintenance of premises	1,180	1,164	685
-	Lease make-good buyout	2,283	-	-
-	Loss on Sale of Assets	198	-	-
7,516	Other operating costs	6,829	8,125	4,782
31,168	Total other operating expenses	28,179	28,266	18,573

Unaudited forecast 2025 figures are based on the Ministry's latest internal budget for 2024/25.

5. Cash and cash equivalents

Cash and cash equivalents is cash on hand. The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

While cash and cash equivalents at 30 June 2024 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is minimal.

6. Receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the debt being more than one year overdue.

6. Receivables

Breakdown of debtors and other receivables and further information

Actual 2023 \$000	Actual 2024 \$000
RECEIVABLES	
126 Receivables from sales at full cost recovery (exchange transactions)	178
126 Total receivables	178

Allowance of credit loss of financial assets

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss model (ECL) of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectations of recovery. Indicators that there is no reasonable expectations of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

Based on the ECL assessment for trade debtors as at 30 June 2024, no material impairment provisioning was required (2023: nil).

As at 30 June, the ageing analysis of trade receivables is as follows with nil expected credit losses:

Trade receivables from exchange transactions	Total	<30 days	30-60 days	61-90 days	>90 days
2024 \$000	178	100	18	-	60
2023 \$000	126	59	9	-	58

See note 14 on credit risk of trade receivables, which explains how the Ministry manages and measures the credit quality of trade receivables that are neither past due nor impaired.

7. Property, plant and equipment

Property, plant and equipment consists of leasehold improvements, furniture, office equipment, computer hardware and motor vehicles.

Property, plant and equipment is shown at cost less accumulated depreciation and impairment losses.

Additions

Items of property, plant and equipment costing more than \$5,000 are initially capitalised and recorded at cost if it is probable that future economic benefits or service potential will flow to the Ministry and the cost can be reliably measured. Work in progress is recognised at cost less impairment and is not depreciated. Where an asset is acquired at no cost through a non-exchange transaction, or for a nominal cost, it is recognised at its fair value on the date of acquisition.

Under the Ministry's assets accounting policy, plant and equipment that individually costs less than \$5,000 and is acquired as a group purchase with a combined value greater than \$5,000 will be treated as capital acquisitions and capitalised as a fixed asset, with the exception of iPhones. These office supplies are purchased as part of the main business activity for the use on a day-to-day basis and, due to rapidly changing technology, these items have short useful lives and are therefore expensed when purchased.

Subsequent costs

Subsequent costs are capitalised when it is probable that future economic benefits or service potential associated with the item will flow to the Ministry and the cost of the item can be measured reliably.

The cost of day-to-day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Revenue and Expense as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing proceeds with the carrying amount of the asset. These are recognised in the Statement of Comprehensive Revenue and Expense in the period in which the transaction occurs.

Impairments

Property, plant and equipment are reviewed for impairment at least annually or whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impaired asset's carrying amount is written down to its recoverable amount, which is the higher of an asset's fair value less costs to sell and value in use. An impairment loss is recognised immediately in the Statement of Comprehensive Revenue and Expense.

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.

The reversal of impairment loss is recognised as part of the Statement of Comprehensive Revenue and Expense.

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

7. Property, plant and equipment

Depreciation

Depreciation is on a straight-line basis at rates calculated to allocate the cost (or valuation) of an item of property, plant and equipment, less any estimated residual value, over its estimated useful life.

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

ASSET CATEGORY	ASSET LIFE	DEPRECIATION RATE
Equipment	4 years	25%
Motor Vehicles	5 years	20%
Office Equipment	5 years	20%
Furniture and Fittings	5 years	20%
Leasehold Improvements	Up to 11 years*	

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

Restrictions of title

There are no restrictions over the Ministry's property, plant and equipment and work in progress assets and none are pledged as security for liabilities.



Breakdown of property, plant and equipment and further information

	Equipment \$000	Motor Vehicles \$000	Office Equipment \$000	Furniture and Fittings \$000	Leasehold Improvements \$000	Total \$000
Cost or valuation						
Balance at 1 July 2022	2,856	3,356	163	1,954	2,454	10,783
Additions	408	-	24	41	-	473
Work in progress	-	-	-	-	-	-
Disposals	-	(108)	-	-	-	(108)
Balance at 30 June 2023	3,264	3,248	187	1,995	2,454	11,148
Balance at 1 July 2023	3,264	3,248	187	1,995	2,454	11,148
Additions	76	-	-	7	95	178
Work in progress	-	-	-	-	20	20
Disposals	(933)	(1,345)	-	-	-	(2,278)
Balance at 30 June 2024	2,407	1,903	187	2,002	2,569	9,068
Accumulated depreciation and impairment losses						
Balance at 1 July 2022	1,928	925	42	1,366	877	5,138
Depreciation expense	494	330	20	269	367	1,480
Eliminate on disposal	-	(108)	-	-	-	(108)
Balance at 30 June 2023	2,422	1,147	62	1,635	1,244	6,510
Balance at 1 July 2023	2,422	1,147	62	1,635	1,244	6,510
Depreciation expense	410	239	26	228	365	1,268
Eliminate on disposal	(914)	(515)	-	-	-	(1,429)
Balance at 30 June 2024	1,918	871	88	1,863	1,609	6,349
Carrying amounts						
At 30 June and 1 July 2022	928	2,431	121	588	1,577	5,645
At 30 June and 1 July 2023	842	2,101	125	360	1,210	4,638
At 30 June 2024	488	1,033	99	139	960	2,719

8. 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 the costs of services, 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 of software updates or upgrades are capitalised only when they increase the usefulness or value of the software.

Costs associated with development and maintenance of the Ministry’s website are recognised as an expense when incurred.

Software as a Service (SaaS) costs have been expensed as the Ministry does not own or control the software.

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 surplus or deficit. The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life.

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

ASSET CATEGORY	USEFUL LIFE	AMORTISATION RATE
Acquired computer software	3 years	33%
Internally generated software	3 years	33%

Breakdown of intangible assets

	Acquired Software \$000	Internally Generated Software \$000	Total \$000
Cost or valuation			
Balance at 1 July 2022	1,348	1,139	2,487
Disposals	-	-	-
Additions	-	-	-
Balance at 30 June 2023	1,348	1,139	2,487
Balance at 1 July 2023	1,348	1,139	2,487
Disposals	-	-	-
Additions	-	-	-
Balance at 30 June 2024	1,348	1,139	2,487
Accumulated amortisation and impairment losses			
Balance at 1 July 2022	1,330	971	2,301
Amortisation expense	6	168	174
Disposals	-	-	-
Balance at 30 June 2023	1,336	1,139	2,475
Balance at 1 July 2023	1,336	1,139	2,475
Amortisation expense	6	-	6
Disposals	-	-	-
Balance at 30 June 2024	1,342	1,139	2,481
Carrying amounts			
At 30 June and 1 July 2022	18	168	186
At 30 June and 1 July 2023	12	-	12
At 30 June 2024	6	-	6

The total amount of intangible assets in capital work in progress is nil (2023: nil).

Restrictions of title

There are no restrictions over the title of the Ministry's intangible assets.

No intangible assets are pledged as security for liabilities.

9. Payables

Accounting policy

Short-term payables are recorded at the amount payable.

Breakdown of payables and further information

Actual 2023 \$000		Actual 2024 \$000
PAYABLES UNDER EXCHANGE TRANSACTIONS		
2,989	Accounts payable and accrued expenses	4,812
PAYABLES UNDER NON-EXCHANGE TRANSACTIONS		
305	Taxes Payable (GST payable)	58
3,294	Total accounts payable and other creditors	4,870

10. Provisions

Accounting policy

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) because of a past event
- it is probable that an outflow of future economic benefits will be required to settle the obligation
- a reliable estimate can be made of the amount of the obligation.

Provisions are not recognised for net deficits from future operating activities. Provisions are measured at the present value of the expenditure required to settle the obligation using a pre-tax discount rate is based on market yields on government bonds at balance date with terms that match as closely as possible, the estimated timing of future cash outflows.

Breakdown of provisions and further information

Actual 2023 \$000	Actual 2024 \$000
Current portion	
225 Restructuring	1,170
- Lease make-good	158
- Onerous contracts	119
225 Total current provision	1,447

Movements for each class of provision are as follows:

	Restructuring \$000	Lease Make-good \$000	Onerous Contracts \$000	Total \$000
Balance at 1 July 2022	-	-	-	-
Additional provisions made	225	-	-	225
Charge against provisions for the year	-	-	-	-
Unused amounts reversed	-	-	-	-
Balance at 30 June 2023	225	-	-	225
Additional provisions made	1,170	158	119	1,447
Charge against provisions for the year	(156)	-	-	(156)
Unused amounts reversed	(69)	-	-	(69)
Balance at 30 June 2024	1,170	158	119	1,447

Restructuring Provision

The Ministry recognises a provision for restructuring when an approved, detailed formal plan for the restructuring has been announced publicly to those affected, or implementation has already commenced. The restructuring provision arises from the changes to operating models for services across the Ministry.

The restructuring provision relates to the Fiscal Sustainability and Effectiveness programme for Te Puni Kōkiri. The consultation began on 30 April 2024, with the final decisions released on 20 June 2024.

Onerous Contracts

The provision for onerous contracts arises from a non-cancellable lease where the unavoidable costs of meeting the lease contract exceed the economic benefits to be received from it.

A provision for onerous contracts is recognised when the expected benefits or service potential to be derived from a contract are lower than the unavoidable cost of meeting the obligations under the contract.

The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

Lease make-good

In respect to the onerous lease contract, the Ministry is required at the expiry of the lease term to make-good any damage caused to the premises and to remove any fixtures or fittings installed by the Ministry.

11. Employee entitlements

Accounting policy

Short-term employee entitlements

Employee entitlements that are due to be settled within 12 months after the end of the financial year in which the employee provides 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, but not yet taken at balance date, and long service leave and retirement gratuities expected to be settled within 12 months.

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 entitlements that are due to be settled beyond 12 months after the end of the financial year in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to employees, based on years of service, years of entitlement, the likelihood that employees will reach the point of entitlement and contractual entitlements information, and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Annual leave, vested long service leave, non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Actual 2023 \$000		Actual 2024 \$000
Current entitlements		
2,653	Annual leave	2,712
1,489	Salaries and wages	1,490
140	Long service leave	84
150	Sick leave	172
4,432	Total current portion	4,458
Non-current entitlements		
255	Long service leave	303
255	Total non-current portion	303
4,687	Total employee entitlements	4,761

Critical accounting estimates and assumptions

Long service leave

An assessment was undertaken of the long service leave liability for each employee at balance date.

The measurement of the long service leave obligation depends on several factors that are determined on an actuarial basis using a number of assumptions provided by the Treasury. Two key assumptions used in calculating this liability are the discount rate and salary inflation factor. Any changes in these assumptions will affect the carrying value of the liability.

Expected future payments are discounted using discount rates derived from the yield curve of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash outflows.

Actual 2023		Actual 2024
	Long service leave assumptions	
Year 1: 5.43%	Discount rate	Year 1: 5.30%
Year 2: 4.85%		Year 2: 4.49%
Year 3 and over: 4.84%		Year 3 and over: 5.11%
1.50%	Salary inflation factor	1.50%

11. Employee entitlements

The following table provides a sensitivity analysis for the key assumptions:

Employee entitlement	DISCOUNT RATE		SALARY INFLATION FACTOR	
	(1.0%)	+1.0%	(1.0%)	+1.0%
Long service leave				
Impact on the carrying amount of the liability \$000	20	(19)	(24)	26

12. Return of operating surplus

As general government policy, the Ministry is not permitted to retain any operating surplus. The Ministry is required to repay the operating surplus to the Crown by 31 October each year.

13. Equity and capital management

Equity is the Crown’s investment in the Ministry and is measured as the difference between total assets and total liabilities, representing net assets. At the Ministry, equity is classified as taxpayers’ funds.

Breakdown of capital injections and withdrawals

Actual 2023 \$000	Actual 2024 \$000
7 Capital withdrawal	-

A Capital withdrawal was made for returning departmental receipts in 2022/23.

Capital management

The Ministry’s capital is its equity, which comprises taxpayers’ funds. The Ministry manages its revenues, expenses, assets and liabilities, and general financial dealings prudently. The Ministry’s equity is largely managed as a by-product of managing revenue, expenses, assets and liabilities and compliance with the Government budget processes, Treasury instructions and the PFA 1989. The objective of managing the Ministry’s equity is to ensure the Ministry effectively achieves the goals and objectives for which it has been established, while remaining a going concern. Where the Ministry identifies that it does not have sufficient resources to achieve this objective a capital injection is sought.



14. Financial instruments and risk management

The Ministry is party to financial instruments as part of its daily operations. These financial instruments include bank accounts, debtors and creditors all measured at amortised cost. All financial instruments are recognised in the Statement of Financial Position and all revenue and expense in relation to financial instruments are recognised in the Statement of Comprehensive Revenue and Expense.

All foreign exchange transactions are translated at the rates of exchange applicable in each transaction. The Ministry does not carry any balances in foreign currencies.

The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

2023 \$000	Financial assets measured at amortised cost	2024 \$000
13,134	Cash and cash equivalents	19,136
126	Receivables (excluding taxes receivable)	178
13,260	Total financial assets measured at amortised cost	19,314
	Financial liabilities measured at amortised cost	
2,989	Payables (excluding income in advance and taxes payable)	4,812
2,989	Total financial liabilities measured at amortised cost	4,812

Financial instrument risks

The Ministry's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. The Ministry works in accordance with the Treasury Guidelines to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. The Ministry does not enter into any transactions that are speculative in nature.

Credit risk

Credit risk is the risk that a third party will default on its obligation to the Ministry, causing the Ministry to incur a loss.

In the normal course of its business, credit risk arises from receivables and deposits with banks.

The Ministry is only permitted to deposit funds with Westpac (Standard and Poors credit rating AA-), a registered bank, and enter into foreign exchange spot

and forward contracts with the New Zealand Debt Management Office (Standard and Poors credit rating AA). These entities have high credit ratings. For its other financial instruments, the Ministry does not have significant concentrations of credit risk.

The Ministry's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and net receivables. There is no collateral held as security against these financial instruments.

Liquidity risk

Liquidity risk is the risk that the Ministry will encounter difficulty raising liquid funds to meet commitments as they fall due.

As part of meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from the

New Zealand Debt Management Office. The Ministry maintains a target level of cash available to meet liquidity requirements.

The contractual cashflows relating to financial liabilities measured at amortised cost of \$4,812,000 (2023 \$2,989,000) will mature in less than 6 months.

15. Related party transactions and key management personnel

The Ministry is a wholly owned entity of the Crown.

Related party transactions required to be disclosed

There are no related party transactions that are required to be disclosed (2023: nil).

Related party disclosures have not been made for transactions that are within a normal supplier, client or recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Ministry would have adopted in dealing with the party at arm’s length in the same circumstances. Further, transactions with other government agencies 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.

The Ministry staff

The Ministry staff who work in the community may, in a private capacity, hold executive or advisory positions

in local organisations. Some of these organisations may receive funding via The Ministry.

The Ministry staff are required to declare any real or potential conflicts of interest. Steps are then taken to ensure that staff members with a conflict of interest are not involved in any Ministry decisions involving a group or organisation they may be involved with in a private capacity. This means transactions with local organisations are considered within a normal supplier, client or recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Ministry would have adopted in dealing with the party at arm’s length in the same circumstances.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2023: nil).

Key management personnel compensation

Actual 2023 \$000		Actual 2024 \$000
EXECUTIVE LEADERSHIP TEAM, INCLUDING THE SECRETARY FOR MĀORI DEVELOPMENT		
1,881	Remuneration	1,948
6.2	Full-time equivalent staff	5.6

Key management personnel compensation excludes the remuneration and other benefits that the Minister for Māori Development receives. The Minister's remuneration and other benefits are set by the Remuneration Authority under the Members of Parliament (Remuneration and Services) Act 2013 and are paid under Permanent Legislative Authority (PLA), not by the Ministry.

16. Explanation of significant variances against budget

Statement of Comprehensive Revenue and Expense

Variances between actuals 2023/24 and the Ministry's original 2023/24 budget figures are as follows:

	Actual 2024 \$000	Unaudited Budget 2024 \$000	Variance 2024 \$000
Personnel Costs	60,923	61,894	(971)

Personnel costs: Personnel costs were lower than budget by \$0.971 million due to staff vacancies during the year as a result of the recruitment freeze that was instituted to position Te Puni Kōkiri for the Ministry's Fiscal Sustainability and Effectiveness programme that was announced in June 2024. The savings from vacancies were partially offset by a \$1.170 million redundancy provision announced in June 2024 as a result of the Ministry's Fiscal Sustainability and Effectiveness programme.

17. Significant events after balance date

There have been no significant events after the reporting date.

He Tāpiringa Pūtea Kupu Āpiti

Supplementary Financial Schedules – Non-Departmental

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Non-Departmental Statements and Schedules

for the year ended 30 June 2024

The following non-departmental statements and schedules record the revenue, expenses, assets, liabilities, commitments and contingent assets and liabilities that the Ministry manages on behalf of the Crown.

Schedule of non-departmental revenue

for the year ended 30 June 2024

Actual 2023 \$000		Actual 2024 \$000		Unaudited Main Estimates 2024 \$000	Unaudited Supps Estimates 2024 \$000
Revenue					
135	Miscellaneous receipts	-		10	10
1,696	Recoveries from third parties	127		-	5,200
-	Recoveries from Crown Entity	5,200		-	-
1,831	Total Crown revenue and receipts	5,327		10	5,210

Schedule of non-departmental capital receipts

No capital receipts were received by the Ministry on behalf of the Crown during the year ended 30 June 2024 (2023: nil).

The accompanying notes form part of these financial statements.

For a full understanding of the Crown’s financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2024.

Schedule of non-departmental expenses

for the year ended 30 June 2024

The schedule of non-departmental expenses summarises non-departmental expenses that The Ministry administers on behalf of the Crown. Further details are provided in the Statement of expenses and capital expenditure against appropriations on pages 130 to 131.

Actual 2023 \$000		Actual 2024 \$000	Unaudited Main Estimates 2024 \$000	Unaudited Supps Estimates 2024 \$000
Operating appropriation expenses				
152,789	Māori Media Expenses	143,160	136,860	143,160
137,722	Whānau Ora Commissioning Expenses	181,042	175,052	181,747
57,271	Delivering Housing Expenses	102,474	114,268	128,997
86,150	Delivering Māori Development Expenses	121,725	88,449	121,883
439	Benefits and other unrequited expense	480	480	480
43,433	Community, Governance and Social Procurement expenses	20,711	22,230	21,430
64,719	GST expense	81,264	63,461	70,305
542,523	Total non-departmental expenses	650,856	600,800	668,002

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2024.



Schedule of non-departmental assets

as at 30 June 2024

The schedule of non-departmental assets summarises non-departmental assets that The Ministry administers on behalf of the Crown.

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Actual 2023 \$000	Note	Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Supps Estimates 2024 \$000
Current assets				
109,261	Cash and cash equivalents	143,087	35,848	35,000
7,237	Other receivables	8,135	-	20
116,498	Total current assets	151,222	35,848	35,020
Non-current assets				
15	Crown shareholding in Waihāhā 4 (Hurakia Trust)	15	15	15
5,800	Cultural artefacts	5,800	5,400	5,800
5,815	Total non-current assets	5,815	5,415	5,815
122,313	Total non-departmental assets	157,037	41,263	40,835

In addition, the Ministry monitors five Government Entities. These are:

- Te Māngai Pāho
- Te Taura Whiri i te Reo Māori
- Te Mātāwai
- Whakaata Māori
- Te Tumu Paeroa.

The Crown's investment in those entities is consolidated in the Financial Statements of Government on a line-by-line basis. The investment in these entities is not included in this schedule.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2024.

Schedule of non-departmental liabilities

as at 30 June 2024

The schedule of non-departmental liabilities summarises non-departmental liabilities that the Ministry administers on behalf of the Crown.

Actual 2023 \$000		Actual 2024 \$000		Unaudited Budget 2024 \$000	Unaudited Supps Estimates 2024 \$000
Current liabilities					
14,157	Creditors and payables	7,398		19,715	2,678
14,157	Total liabilities	7,398		19,715	2,678

Schedule of non-departmental commitments

as at 30 June 2024

The Ministry, on behalf of the Crown, has no non-departmental commitments As at 30 June 2024 (2023: nil).

Schedule of non-departmental contingent liabilities and contingent assets

as at 30 June 2024

Unquantifiable Contingent Liabilities

There is legal action against the Crown relating to historical abuse claims.

At this stage the number of claimants and the outcomes of these cases are uncertain.

The disclosure of an amount for these claims may prejudice the legal proceedings.

Quantifiable Contingent liabilities

The Ministry, on behalf of the Crown, has no contingent liabilities As at 30 June 2024 (2023: nil).

Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets As at 30 June 2024 (2023: nil).

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2024.



Explanations of significant variances against budget

Schedule of non-departmental assets

	Actual 2024 \$000	Unaudited Supplementary Estimates 2024 \$000	Unaudited Variance 2024 \$000
Cash and cash equivalents	143,087	35,000	108,087

Cash and cash equivalents: Actual cash and cash equivalents is higher than budget as non-departmental expenditure underspends over previous years have resulted in a buildup of cash reserves.

Notes to the non-departmental financial schedules and statements

BASIS OF REPORTING

1. Statement of Accounting Policies

Reporting entity

These non-departmental statements and schedules record the expenses, revenue and receipts, assets and liabilities that the Ministry manages on behalf of the Crown.

The non-departmental balances are consolidated into the Financial Statements of the Government for the year ended 30 June 2024 with comparative figures for the year ended 30 June 2023. For a full understanding of the Crown’s financial position, results of operations and cash flows for the year, refer to the Financial Statements of the Government for the year ended 30 June 2024.

Basis of preparation

The non-departmental schedules and statements have been prepared in accordance with the accounting policies of the Financial Statements of the Government, Treasury Instructions, and Treasury Circulars.

Measurement and recognition rules applied in the preparation of these non-departmental schedules and statements are consistent with New Zealand generally accepted accounting practice (Tier 1 Public Entity Accounting Standards) as appropriate for public benefit entities.

Budget figures

The 2024 unaudited budget figures are for the year ended 30 June 2024 and are consistent with the Ministry’s best estimate financial forecast information submitted to the Treasury for the Budget Economic Fiscal Update (BEFU) for the year ending 30 June 2024. In addition, the financial statements also present the updated budget information from the Supplementary Estimates of Appropriation 2023/24 (Unaudited Supps Estimates 2024). The budget figures are consistent with the best estimate financial information submitted to the Treasury.

1. Statement of Accounting Policies

New or amended standards adopted

STANDARDS	CHANGES/SCOPE
2022 Omnibus Amendments to PBE Standards, issued June 2022	The 2022 Omnibus Amendments issued by the External Reporting Board (XRB) include several general updates and amendments to several Tier 1 and Tier 2 PBE accounting standards, effective for reporting periods starting 1 January 2023. The Ministry has adopted the revised PBE standards, and the adoption did not result in any significant impact on The Ministry's financial statements.

Other Changes in Accounting Policy

There have been no other changes in the Ministry's accounting policies since the date of the last audited financial statements.

Standards issued and not yet effective and not early adopted

Standards and amendments issued but not yet effective and not early adopted are:

STANDARDS	CHANGES/SCOPE
Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)	Amendments to PBE IPSAS 1 Presentation of Financial Reports change the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. This is effective for the year ended 30 June 2025.
PBE IFRS 17 Insurance Contracts	This new standard sets out accounting requirements for insurers and other entities that issue insurance contracts and applies to financial reports covering periods beginning on or after 1 January 2026. The Ministry has not yet assessed the impact of these amendments and the new standard in detail. These amendments and the new standard are not expected to have a significant impact.

Significant accounting policies

The accounting policies adopted have been applied consistently to all years presented in these schedules. Crown accounting policies are detailed in the Financial Statements of the Government of New Zealand.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000).

Measurement base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of cultural artefacts.

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Goods and services tax (GST)

All items in the financial statements, including appropriation statements, are stated exclusive of GST, except for receivables and payables, which are stated on a GST-inclusive basis. In accordance with Treasury Instructions, GST is returned on revenue received on behalf of the Crown, where applicable. However, no input tax deduction is claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-Departmental expenditure is recognised as a separate expense and eliminated against GST revenue on consolidation of the Financial Statements of the Government.

Grant expenditure

Non-discretionary grants are those grants awarded if the grant application meets the specified criteria. They are recognised as an expense when an application that meets the specified criteria for the grant has been received.

The Ministry's non-discretionary grants have no substantive conditions (i.e. use for restricted purposes or repay).

Discretionary grants are those grants where the Ministry has no obligation to award on receipt of the grant application.

For discretionary grants without substantive conditions, the total committed funding over the life of the funding agreement is recognised as an expense when the grant is approved by the Grants Approvals Committee and the approval has been communicated to the applicant.

Grants with substantive conditions are recognised as an expense at the earlier of the grant payment date or when the grant conditions have been satisfied.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in transit and funds held in bank accounts administered by the Ministry. All cash held in bank accounts is held in on demand accounts and no interest is payable to the Ministry.

2. Financial instruments and risk management

The Ministry is party to financial instruments as part of its daily operations. These financial instruments include bank accounts, debtors and creditors all measured at amortised cost. All financial instruments are recognised in the Statement of Financial Position and all revenue and expense in relation to financial instruments are recognised in the Statement of Comprehensive Revenue and Expense.

All foreign exchange transactions are translated at the rates of exchange applicable in each transaction. The Ministry does not carry any balances in foreign currencies.

The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

2023 \$000	Financial assets measured at amortised cost	2024 \$000
109,261	Cash and cash equivalents	143,087
7,237	Receivables (excluding taxes receivable)	8,135
116,498	Total financial assets measured at amortised cost	151,222
Financial liabilities measured at amortised cost		
14,157	Payables (excluding income in advance and taxes payable)	7,398
14,157	Total financial liabilities measured at amortised cost	7,398

Financial instrument risks

The Ministry's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. The Ministry works in accordance with the Treasury Guidelines to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. The Ministry does not enter into any transactions that are speculative in nature.

Credit risk

Credit risk is the risk that a third party will default on its obligation to the Ministry, causing the Ministry to incur a loss.

In the normal course of its business, credit risk arises from receivables and deposits with banks.

The Ministry is only permitted to deposit funds with Westpac (Standard and Poors credit rating AA-), a registered bank, and enter into foreign exchange spot and forward contracts with the New Zealand Debt Management Office (Standard and Poors credit rating AA). These entities have high credit ratings. For its other financial instruments, the Ministry does not have significant concentrations of credit risk.

The Ministry's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and net receivables. There is no collateral held as security against these financial instruments.

Liquidity risk

Liquidity risk is the risk that the Ministry will encounter difficulty raising liquid funds to meet commitments as they fall due.

As part of meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from the

New Zealand Debt Management Office. The Ministry maintains a target level of cash available to meet liquidity requirements.

The contractual cashflows relating to financial liabilities measured at amortised cost of \$7,398,000 (2023 \$14,157,000) will mature in less than 6 months.

3. Explanatory notes to supplementary statements and schedules – non-departmental

Explanatory notes provide details of significant Ministry non-departmental expenditure, revenue assets and liabilities variances between actual results in 2023/24 and 2022/23 and between 2023/24 actual results and 2023/24 Supplementary Estimates.

Cultural artefacts

The Crown is the custodian of the Motunui Panels. The Panels were purchased by the Ministry of Justice, but in 2016, guardianship was transferred to the Ministry, and they are on display at the Puke Ariki Museum. The Panels were revalued in 2023 with a valuation of \$5.8 million.

Statement of expenses and capital expenditure against appropriations for the year ended 30 June 2024

Expenditure 2023 \$000		Expenditure 2024 \$000	Unaudited Main Estimates 2024 \$000	Unaudited Total Supp. Estimates 2024 \$000	Location of end-of-year Performance Information*
Vote Māori Development					
Departmental output expenses					
78,130	Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhanga, a-whakawhanaketanga ahurea o te iwi Māori (Realising the social, economic and cultural development aspirations of Māori)	81,567	81,418	82,503	7
9,322	Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)	9,262	10,486	10,486	7
87,452	Total departmental output expenses	90,829	91,904	92,989	
Departmental capital expenditure					
473	Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri – Capital Expenditure) PLA	198	4,077	1,836	7
473	Total departmental capital expenditure	198	4,077	1,836	
Non-departmental output expenses					
16,686	Ngā Whakahaere a Te Tumu Paeroa (Māori Trustee Function)	18,786	18,786	18,786	5
85,259	Pāpāho Reo me ngā Kaupapa Māori (Māori Broadcast and Streamed Services)	90,759	85,259	90,759	1
69,464	Tahua Whanaketanga Māori (Māori Development Fund)	102,939	69,663	103,097	6
23,264	Whakaata Māori (Māori Television)	24,064	23,264	24,064	4
137,722	Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)	181,042	175,052	181,747	6
11,664	Whakarauora Reo mō te Motu (National Māori Language Revitalisation)	10,914	10,914	10,914	3
14,817	Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori (Family, Tribal and Community Māori Language Revitalisation)	17,423	17,423	17,423	8

Expenditure 2023 \$000		Expenditure 2024 \$000	Unaudited Main Estimates 2024 \$000	Unaudited Total Supp. Estimates 2024 \$000	Location of end-of-year Performance Information*
358,876	Total non-departmental output expenses	445,927	400,361	446,790	
	Benefits or related expenses				
439	Takoha Rangatiratanga (Rangatiratanga Grants)	480	480	480	2
439	Total benefits or Related expenses	480	480	480	
	Non-departmental other expenses				
14,952	Ngā Rawa Kura Noho Māori (Māori Boarding Schools Facilities)	-	-	-	
19,728	Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)	13,575	14,375	13,575	6
8,753	Te Kaitaonga Hua Pāpori (Social Procurement)	7,136	7,806	7,806	6
-	Utu Whakahaere Whenua Karauna (Administrative Expenses for Crown Land)	-	49	49	2
43,433	Total non-departmental other expenses	20,711	22,230	21,430	
	Multi-year appropriations				
	Non-departmental output expenses				
17,785	Tahua Whanaketanga Hangarau Māori (Māori Digital Technology Development Fund)	-	-	-	
57,271	Ko ngā Āheinga Whare mō te Māori I Delivering Housing Opportunities for Māori	102,474	114,268	128,997	6
75,056	Total multi-year appropriations	102,474	114,268	128,997	
565,729	Total annual, permanent and multi-year appropriations	660,619	633,320	692,522	

* The numbers in this column represent where the end-of-year performance information has been reported for each appropriation administered by the Ministry, as follows:

- 1 Te Māngai Pāho Annual Report.
- 2 No reporting due to an exemption obtained under section 15D of the PFA.
- 3 Te Taura Whiri i Te Reo Māori (Māori Language Commission) Annual Report.

- 4 Whakaata Māori Annual Report.
- 5 Te Tumu Paeroa (the Māori Trustee) Annual Report.
- 6 In the Non-departmental section of the Ministry's Annual Report.
- 7 The Ministry's Annual Report.
- 8 Te Mātāwai Annual Report.

Explanation of significant variances

Refer to the Supplementary Estimates of Appropriations for the year ending 30 June 2024 for an explanation of budget changes between the 2023/24 Main Estimates and 2023/24 Supplementary Estimates for Vote Māori Development.

The following notes explain the significant variances between the Supplementary Estimates and Actual expenditure.

Non-departmental output expenses, other expenses and benefits related to expenses

	Actual 2024 \$000	Unaudited Supplementary Estimates 2024 \$000	Unaudited Variance 2024 \$000
Ko ngā Āheinga Whare mō te Māori Delivering Housing Opportunities for Māori	102,474	128,997	26,523

Ko ngā Āheinga Whare mō te Māori | Delivering Housing Opportunities for Māori: Actual expenditure is less than budget due to construction sector delays resulting in some projects originally scheduled to be completed in 2023/24 now due for completion in 2024/25.

Statement of Departmental and Non-departmental Expenses and Capital Expenditure Incurred Without, or in Excess of Appropriation, or other Authority for the year ended 30 June 2024

The Ministry has not incurred any departmental or capital expenditure without, or in excess of appropriation, or other authority for the year ended 30 June 2024. (2023: One non-departmental appropriation incurred expenditure in excess of appropriation).

Expense and capital expenditure under section 26B of the Public Finance Act 1989

Nil (2023 - nil).

Expense and capital expenditure incurred in excess of appropriation

Nil (2023 - nil).

Expense and capital expenditure incurred without appropriation or other authority, or outside scope or period of appropriation

Nil (2023 - nil).

Breaches of projected departmental net assets schedules

Nil (2023 - nil).

Capital injections without, or in excess of authority

Nil (2023 - nil).

Statement of Departmental Capital Injections
for the year ended 30 June 2024

Actual 2023 \$000	Actual 2024 \$000	Unaudited Main Estimates 2024 \$000	Unaudited Supp. Estimates 2024 \$000
- Capital contributions – to fund new assets	-	-	-

He Tauākī Whakahaere Ratonga

Statement of Service Performance

Non-departmental Expenditure

This section provides end-of-year performance information, as is required under section 19B(2) of the Public Finance Act 1989. Included are those appropriations where the Minister for Māori Development and Minister for Whānau Ora have been identified as the performance reporter in the supporting information for the Appropriation Act.

Appropriations reported against in this section are listed below:

135 Ko ngā Āheinga Whare mō te Māori
Delivering Housing Opportunities for Māori

136 Tahua Whanaketanga Māori
Māori Development Fund

138 Whakamahi i ngā Huanga a Whānau Ora
Commissioning Whānau Ora Outcomes

140 Rōpū Whakahaere, Rōpū Hapori Māori
Community and Māori Governance Organisations

141 Te Kaitaonga Hua Pāpori
Social Procurement

Non-departmental performance measures

The performance measures included for the Vote Māori Development non-departmental appropriations provide insight into the outputs being delivered from those appropriations. Many of the measures provide traceability of initiatives that have received Budget funding. The measures have been targeted at outputs that cover the bulk of the appropriation however, given the breadth of outputs funded, it is not always possible to detail every output through the reported performance measures.



Ko ngā Āheinga Whare mō te Māori

Delivering Housing Opportunities for Māori

Scope

This appropriation is limited to providing practical assistance and resources to whānau and Māori housing providers to improve housing outcomes for Māori.

Purpose

This appropriation is intended to achieve improved housing outcomes for Māori by providing capability support and practical assistance to whānau and Māori housing projects.

Expenditure

This appropriation increased by \$14.729 million to \$128.997 million due to:

- additional funding of \$12 million to support the increased demand on available funding combined with an increase in costs in materials and labour, and
- an expense transfer of \$2.729 million from 2022/23 to 2023/24 reflecting delays in investment in Māori housing repairs and new supply.

Multi-Year Appropriation (MYA)

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Supp. Estimates 2024 \$000
57,271	Total Appropriation	102,474	114,268	128,997

Performance reporting

Achievement against our performance reporting requirements for the 2023/24 financial year are summarised in the following table:

Actual 2023	Assessment of Performance	Actual 2024	Target 2024
100%	Māori Housing Network initiatives are funded in accordance with Te Puni Kōkiri Investment Approach	100%	100%
286	Number of whānau homes approved to be repaired through a community-based repair programme, or an urgent individual whare repair	767	Minimum of 650
51	Number of new rental affordable homes, including Papakāinga, co-funded to be built	56	37
37	Number of financial capability programmes approved to be delivered to whānau to help them achieve their housing aspirations	40	Minimum of 25

Tahua Whanaketanga Māori

Māori Development Fund

Scope

This appropriation is limited to purchasing partnered interventions, tools and investigative studies required to advance the social, economic and cultural development of Māori consistent with their aspirations.

Purpose

This appropriation is intended to achieve the following impacts:

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

Expenditure

The appropriation increased by \$33.434 million to \$103.097 million for 2023/24 due to:

- a fiscally neutral transfer of \$30 million from Vote Internal Affairs for the Sediment and Debris Management Package,
- a fiscally neutral transfer of \$2 million from Vote Forestry for Administrative arrangements for management of sediment and woody debris on whenua Māori,
- an expense transfer of \$722,000 from 2022/23 to 2023/24 reflecting delays in the Te Pae Tawhiti (WAI 262) initiative,
- an expense transfer of \$407,000 from 2022/23 to 2023/24 reflecting delays in the Whānau Resilience initiative, and
- an expense transfer of \$305,000 from 2022/23 to 2023/24 reflecting delays in the Whenua Māori initiative.

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Supp. Estimates 2024 \$000
69,464	Total Appropriation	102,939	69,663	103,097

Performance reporting

Achievement against our performance reporting requirements for the 2023/24 financial year are summarised in the following table:

Actual 2023	Assessment of Performance	Actual 2024	Target 2024
No Data (1)	Engagement Wānanga with Iwi, Hāpu and Māori (new measure)	3	3
1,408	Number of Māori supported to achieve their full potential through tailored training, qualifications acquisition, skills development, and mentoring, and contribute to thriving, innovative and resilient businesses	697 ⁸	At least 1,200



Actual 2023	Assessment of Performance	Actual 2024	Target 2024
91	Number of participating organisations offering Cadetships to support Māori to achieve their full potential through tailored training, qualifications acquisition, skills development, and mentoring, and contribute to thriving, innovative and resilient businesses	83	70 - 100
2,139	Number of Rangatahi 15–24-year-olds that are not in education, employment or training (NEET) or are at risk of becoming NEET (at key transition points) supported into education, training and employment outcomes for Māori	1,916	1,900 - 2,100
614	Number of wāhine Māori supported to build their cultural capability, leadership and influencing skills to help strengthen their place within the whānau structure	381	300 - 500
1,133	Number of Māori supported on their pathway to training and employment by helping them get essential documents like their driver's licence and IRD number	453 ⁹	1,100 - 1,300
6,564	Number of rangatahi Māori aged 10-24 years supported to increase skills and knowledge, building their wellbeing, resilience and leadership, and improving their ability to deal with stressful and challenging life situations	1,704 ⁹	6,500 - 7,500
24	Number of initiatives funded to support Māori landowners to realise their aspirations	19	10 - 30
71%	Percentage of projects \$50,000 and over are co-funded	85%	65% or above
92%	Percentage of investment proposals that are decided within six weeks of first assessment	87%	60% or above

Assessment of Performance

(1) This new measure has been developed to replace the old measure, relating to this outcome, which was retired due to the completion of funding 30 Pipiri 2024. The new performance measure aims to build Māori pathways to realise the benefits of cultural and intellectual property to ensure that Māori are protecting,

8 At the beginning of 2023/24 financial year, a significant portion of available funding had been committed via contracts with deliverables spanning financial years. The target of 1,200 was not achieved in 2023/24 as Cadets are counted in the year in which they are contracted, irrespective of the actual delivery period. Te Puni Kōkiri paused contracting future deliverables to enable consolidation of funding and to determine future investment priorities, sectors of focus and respective allocations.

9 The 'Whānau Reilience' package of funding continued to focus on wāhine and rangatahi Māori with complex needs, necessitating more intensive interventions supporting fewer rangatahi over longer periods than was originally targeted for with this fund.

Whakamahi i ngā Huanga a Whānau Ora

Commissioning Whānau Ora Outcomes

Scope

This appropriation is limited to purchasing the achievement of Whānau Ora outcomes from non-government commissioning agencies.

Purpose

This appropriation is intended to achieve the engagement of non-government commissioning agencies to achieve the Whānau Ora outcome goals where whānau and families are:

- self-managing and empowered leaders,
- living healthy lifestyles,
- participating fully in society,
- confidently participating in te ao Māori (the Māori world),
- economically secure and successfully involved in wealth creation,
- cohesive, resilient and nurturing, and
- responsible stewards of their living and natural environment.

Expenditure

This appropriation increased by \$6.695 million to \$181.747 million for 2023/24 due to:

- a fiscally neutral transfer of \$5.200 million funded by non-tax revenue, to recognise funding received from the Accident Compensation Corporation for Ngā Tini Whetū Whānau-centred early support
- additional funding of \$1.445 million for Funding to Extend Pay Equity Settlement for Social Workers in Community and Iwi Organisations, and
- additional funding of \$50,000 for funding to Settle a Pay Equity Claim for Social Work in the Funded Sector.

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Supp. Estimates 2024 \$000
137,722	Total Appropriation	181,042	175,052	181,747

Performance reporting

Achievement against our performance reporting requirements for the 2023/24 financial year are summarised in the following table:

Actual 2023	Assessment of Performance	Actual 2024	Target 2024
15,811	Number of whānau supported by general commissioning agency navigators as reported at 30 June	18,546	12,000 to 15,000
46%	Percentage of whānau who achieved their budgeting or financial literacy goals with the support of Te Pou Matakana navigators	49%	More than 45%
61%	Percentage of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators	58%	More than 40%
82%	Percentage of whānau who are better able to provide a stable home environment with the support of Te Pūtahitanga o te Waipounamu navigators	84%	More than 70%
75%	Percentage of whānau who are now making positive healthy lifestyle choices with the support of Te Pūtahitanga o te Waipounamu navigators	89%	More than 70%
84%	Percentage of whānau who have reduced their debt by five percent or more with the support of Pasifika Futures navigators	82%	More than 80%
50%	Percentage of whānau who have become smokefree with the support of Pasifika Futures navigators	53%	More than 50%
57,752	Number of whānau engaged through general commissioning	37,022	35,000 to 45,000

Rōpū Whakahaere, Rōpū Hapori Māori

Community and Māori Governance Organisations

Scope

This appropriation is limited to supporting the work of Māori community and governance organisations that are responsible for the stewardship of Māori assets, the advocacy of Māori interests, and the development and promotion of Māori engaged in commercial activities.

Purpose

This appropriation is intended to achieve the provision of:

- targeted support to Māori enterprises to ensure the Māori Tourism sector thrives,
- assistance to the National Māori Wardens Association to meet administrative costs and provide funding to Māori Wardens for locally based initiatives that focus on improving outcomes for Māori youth and whānau,
- support and mentoring to Māori women and their whānau in business,
- expenses incurred as required by clause 6, Schedule 4 of the Ngāti Whātua Ōrākei Claims Settlement Act 2012, and
- support for the Crown's commitment to provide capacity building funding to the Tūranganui-a-Kiwa post-settlement entities.

Expenditure

This appropriation decreased by \$800,000 to \$13.575 million for 2023/24 due to a fiscally neutral transfer of \$800,000 to the Whakaata Māori | Māori Television appropriation to address Whakaata Māori funding requirements.

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Supp. Estimates 2024 \$000
19,728	Total Appropriation	13,575	14,375	13,575

Performance reporting

Achievement against our performance reporting requirements for the 2023/24 financial year are summarised in the following table:

Actual 2023	Assessment of Performance	Actual 2024	Target 2024
100%	Māori Tourism funding allocated in accordance with agreed funding criteria	Achieved	Achieved
Achieved	Māori Tourism complies with agreed plan targets	Achieved	Achieved



Te Kaitaonga Hua Pāpori

Social Procurement

Scope

This appropriation is limited to the establishment and administration of intermediary brokerage support, to promote greater supplier diversity and social procurement outcomes across government.

Purpose

This appropriation is intended to support economic development through increased supplier diversity within the public sector, with an initial focus on Māori businesses.

Expenditure

Expenditure incurred against this appropriation for the 2023/24 financial year is summarised in the following table:

Actual 2023 \$000		Actual 2024 \$000	Unaudited Budget 2024 \$000	Unaudited Supp. Estimates 2024 \$000
8,753	Total Appropriation	7,136	7,806	7,806

Performance reporting

Achievement against our performance reporting requirements for the 2023/24 financial year are summarised in the following table:

Actual 2023	Assessment of Performance	Actual 2024	Target 2024
14	Increase the number of 'local intermediary connect' providers	12	10
134	Provide targeted one-to-one capability uplift support to Māori businesses	147	100

National Office:

Te Puni Kōkiri House
143 Lambton Quay
Wellington 6011
New Zealand

Postal Address:

PO Box 3943
Wellington 6140
New Zealand

Telephone & Facsimile:

Telephone: 064-4-819 6000 (0800 875 663)
Facsimile: 064-4-819 6299 (0800 875 329)

Website:

www.tpk.govt.nz

Auditor:

Audit New Zealand
Wellington
New Zealand
on behalf of the Auditor-General

Bankers:

Westpac

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Te Puni Kōkiri
MINISTRY OF MĀORI DEVELOPMENT

Te Puni Kōkiri, Te Puni Kōkiri House, 143 Lambton Quay, PO Box 3943, Wellington, New Zealand

PHONE Waea 04 819 6000, **FAX** Waea Whakaahua 04 819 6299, **WEB** tpk.govt.nz