

Ngā Manako o Matariki

Statement of
Performance Expectations



Rārangi Kaupapa

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Te Māngai Pāho Statement
of Performance Expectations
2022/23

Presented to the
House of Representatives

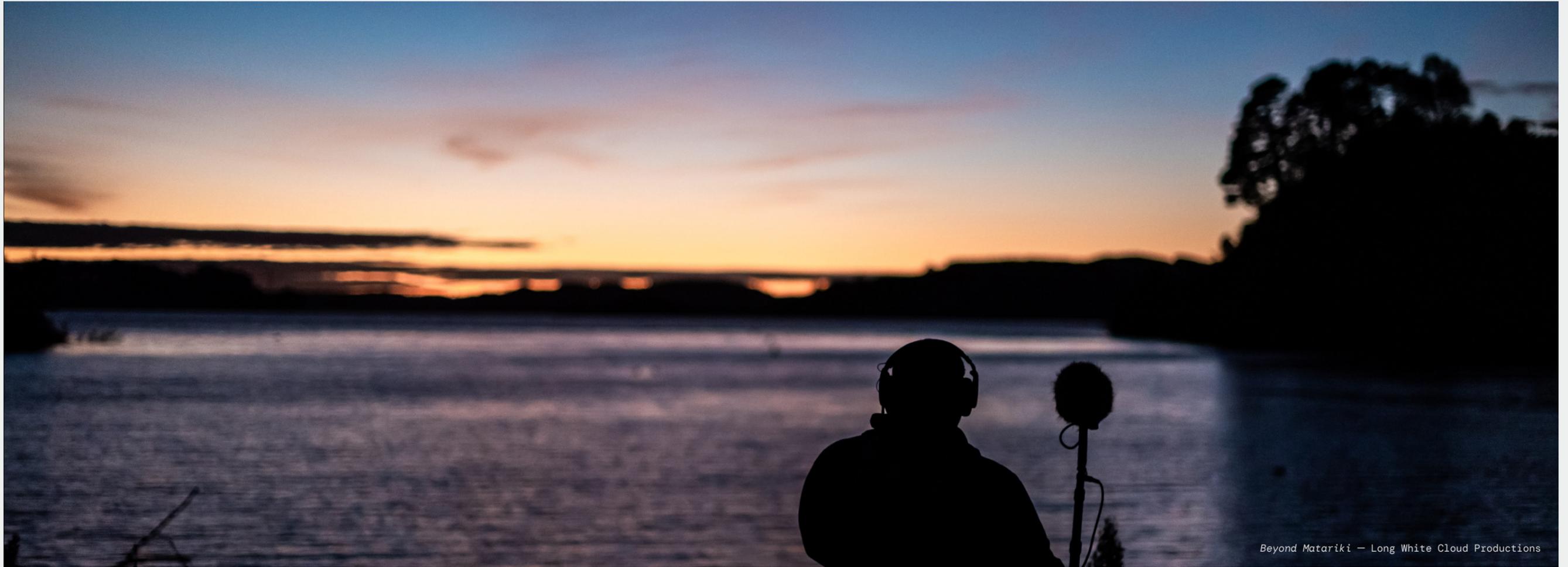
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Office Address
Level 2
Te Puni Kōkiri House
143 Lambton Quay
Wellington 6011
Aotearoa – New Zealand
Telephone 04-915 0700
Email info@tmp.govt.nz
Website www.tmp.govt.nz



Beyond Matariki – Long White Cloud Productions

Kupu Whakataki nā te Poari o Te Māngai Pāho

Ka haea te ata
 Ka hāpara te ata
 Ka korihi te manu
 Ka wairori te kutu
 Ko te ata nui, ka horaina
 Ka taki te umere
 He pō, he pō
 He ao, he ao, ka awatea

Tēnei te haeata ka piki
 Tēnei te ao hou ka kake
 Kia puta mai te ao mārama hei ao mārama
 Nau mai te pūaotanga o te ao pāpāho ki tua
 Tīhei Mauriora!

Introduction from the Board of Te Māngai Pāho

Ko te reo te take o Te Māngai Pāho. He ratonga reo Māori mātou e mahi ana kia whakatinanahia tō mātou whakakitenga nui:

Ahakoā kei whea, ahakoā āwhea

Ahakoā pēhea, kōrero Māori!

Māori language, everywhere, every day, every way!

Kei raro mātou i te maru o Te Whare o te Reo Mauri Ora, kia mauri ora anō ai te reo, kia rere, kia tika, kia Māori hoki. E tautoko ana mātou i ngā kaupapa e whakatupu i te mauri o te reo ki Aotearoa whānui, kia tokomaha ake te hunga ako, kia kite ai hoki ā karu, kia rongō ai hoki ā taringa i te reo ahakoā kei whea, ahakoā āwhea, ahakoā pēhea kia māhorahora te reo ki te katoa, ki ngā wāhi katoa.

He ratonga reo Māori a Te Māngai Pāho, ko tōna whāinga he whai kia tautokona te iwi kia whakanui, kia ako, kia kōrero hoki i te reo Māori. Ko tō mātou whāinga he tuku pūtea ki ngā pānui me ngā mahi kawea i ngā waiaro o te tangata ki te reo me te ahurea Māori – kia arohaina te reo. He wāhi anō mātou o Te Whare o te Reo Mauri Ora, ā, ko tā mātou āwhina i tēnei matakite torowhānui he whāngai pūtea ki ngā pānui Māori hou, whakaoho hoki i te ngākau tangata, whakapakari hoki i te raukaha o tō tātou rāngai pāpāho Māori auaha.

Kua pā mai ētahi wero nui ki tō mātou rāngai i roto i ēnei tau e rua, e toru, ka hipa ake nei. He āhua pōturi te haere, nā te arotake o The Stronger Public Media review, me te Te Ao Pāpāho Ki Tua – Māori Media Sector Shift (MMSS), ā, kua pā mai ngā tini wero o te mate urutā COVID-19. E mārama ana tātou kua roa te rāngai pāpāho Māori e mahi ana, me te iti o ngā whāngai pūtea ki a ia. Ko te tūmanako i roto i ngā mahi o te MMSS kia whakatikaina tērā itinga. Ahakoa kāore anō kia whakaputaina ngā hua o te MMSS, e hari ana mātou kua whakaputaina e te kāwanatanga ētahi atu pūtea mō te rāngai i tēnei tau. E whakamihia ana mātou ki te wairua o te tuku pūtea tāpiri mai, he tuku i runga i te tautoko i te kawenga tonutanga o ngā kōkiri ā-rohe e taea ai ngā pūrākau ā-rohe te kawea whakamua, mā ngā mahi tahitanga i roto i ngā mahi ā-iwi, waihoki te hanganga o ētahi pānui Māori auaha mō ngā atamira tuihono, me ngā atamira hou kua whānau mai i ēnei rā.

Ka whakamanawa tonu Te Māngai Pāho i te pāhekohekotanga puta noa i te rāngai pāpāho Māori, otia ki te rāngai reo Māori whānui. Ko tētahi mahi mātāmua mā Te Māngai Pāho i tēnei tau pūtea he mahi tahi me te hunga whai pānga me ngā hoa mahi kia whakawhanaketia he taputapu hei ine i ngā kōkiri ka whāngai e mātou, i te taha kounga, otirā i te taha

ine i te hua o ā mātou mahi mō Aotearoa. He aha ngā pūrākau ka taea e mātou te whakatakoto mō te pānga o ā mātou pānui ka hangaia e ā mātou kaihangā pānui?

Ahakoa te āwangawanga me te ngākau-rua i kawea e tātou katoa i 2022, tērā anō tētahi whetū hei tohu mō te tūmanako, ko Matariki, kua tohua hei hararei tūmanani mō te whenua katoa. Me whakanui te hunga katoa i mahi nui mō tēnei āhua, otirā, me whakanui hoki te kāwanatanga, mō tēnei tutukitanga. He mea tino nui tēnei, ehara i te mea mō te ao Māori anake, engari mō Aotearoa nui tonu, engari mō ngā iwi taketake katoa o te ao. Ehara tēnei i te rā hararei tūmanani anake; he rā tēnei kua roa rawa te tāringa, mō te iwi taketake, me te mātauranga nō tēnei whenua ake. Hei tohu *Ngā Manako o Matariki*, nā te mea he whakahaere tēnei i hāpai i te kauae whakatairanga i te reo me te ahurea Māori, kua hāpainga hoki e Te Māngai Pāho te ariā o ngā tūpuna, he wā a Matariki **hei huritao** – mō te tau ka hipa; **hei whakanui** – i ōna tutukitanga, hei ako hoki i muri i ngā hapa; **hei arotahi anō** – me te whakamahere mō te tau kei mua i te aroaro.

Ko tā *Ngā Manako o Matariki*, tā mātou *Tauākī Ā-Whāinga Whakatutuki 2022/23* he whakaari i ā mātou whāinga marohi, me ngā mōhiotanga pūtea matapae mō te tau ka mutu ake hei te 30 Pipiri, 2023 i runga anō i ngā wāhanga 149E me 149G o te Crown Entities Act.

Dr Eruera Tarena
Toihau Te Poari
Te Māngai Pāho
30 Pipiri 2022

Kim Ngarimu
Mema Poari
30 Pipiri 2022



Te Māngai Pāho is a Māori language entity whose purpose is to contribute to supporting more people to value, learn and speak te reo Māori. Our role is to fund content for a range of media platforms as well as activities that positively shift attitudes to Māori language and culture – kia arohaina te reo. We are part of Te Whare o te Reo Mauri Ora, and our contribution to this shared vision is funding new and engaging Māori language content as well as strengthening the capacity of our innovative and creative Māori media sector.

Our sector has had its share of challenges over the last two or three years. The Stronger Public Media review and Te Ao Pāpāho Ki Tua – Māori Media Sector Shift (MMSS) have been unsettling, and the whole nation has had to grapple with the many faces of COVID-19. There is broad recognition that the Māori media sector has been underfunded for some time. The MMSS carried the hope that there would be an adjustment in that inequity. While the final outcomes of the MMSS have not been published, we are very grateful that the government has managed to provide additional funding to our sector this year. We are also grateful that the additional funding recognises and supports the continuation of Te Māngai Pāho initiatives that enable regional stories to be told through iwi media collaborations as well as the creation of innovative Māori content for online and emerging platforms.

Te Māngai Pāho will continue to encourage collaboration not just across the Māori media sector but also across the wider Māori language sector. A priority for Te Māngai Pāho in this financial year will be to work with key stakeholders and colleagues to develop tools that enable us to measure the success of

initiatives we fund in quantitative terms and also allow us to better understand the value of what we do for Aotearoa. What can we learn about the impact of the stories our content creators produce?

Despite the anxiety and uncertainty we have all faced in 2022, there has also been a harbinger of new hope in the recognition of Matariki as a public holiday. All those who have worked so hard for this and the government must be applauded for the achievement. This is momentous for Māori and wider Aotearoa as well as indigenous people the world over. This is not just about another public holiday; this is long-overdue recognition for the indigenous culture and mātauranga of this land. *Ngā Manako o Matariki* signals that, as an organisation tasked with promoting Māori language and culture, Te Māngai Pāho has embraced the notion that Matariki is a time to **reflect** – on the year that's been, **celebrate** – the successes and learn from any mistakes and **refocus** – make plans for the year ahead.

Ngā Manako o Matariki, our 2022/23 Statement of Performance Expectations, reflects our proposed performance targets and forecast financial information for the year ending 30 June 2023 in accordance with sections 149E and 149G of the Crown Entities Act 2004.

Dr Eruera Tarena
Te Māngai Pāho Board Chair
30 June 2022

Kim Ngarimu
Board Member
30 June 2022



He Taiao Whakahaere

*Mānawa maiea te putanga o Matariki
Mānawa maiea te ariki o te rangi
Mānawa maiea te Mātahi o te tau¹*

E poua ana te mahi whakanui i a Matariki ki ētahi mātāpono e toru:



MATARIKI HUNGA NUI

Remembrance

He whakamaumahara i te hunga kua ngaro mai i tērā eanga o Matariki



MATARIKI AHUNGA NUI

Celebrating the present

He huihui tahi ki te whakamoemiti mō ngā mea kua homai ki a tātou



MATARIKI MANAKO NUI

Looking to the future

He titiro whakamua ki ngā mea papai o te tau hou

Nō te kitenga o Matariki i te rangi i te ata i waenga i te takurua ka kawea ngā ritenga 'whāngai i te hautapu'. I roto i tēnei ritenga ka taona he kai, ka tāpaetia ki tēnā whetū, ki tēnā whetū o te kāhui o Matariki, me te taki i ngā karakia.

I anga te wāhanga tuatahi o tēnei whakahaere ki te hunga mate o te tau, he whakanui i a rātou kua mate mai i tērā putanga o Matariki, arā, i te tau o mua atu. I karangatia ngā ingoa o te hunga mate i roto i te rā, ā, ka tangihia ngā mate e te hunga i aroha nui ki a rātou. I muri mai i te ritenga 'whāngai i te hautapu', ka noho a Matariki hei wā whakanui i te tau, hei wā whakangahau. Ko te takurua tētahi wā whakatā, whakamāhorahora mō te iwi Māori. Kua kī ngā rua kai me ngā whare, kua mutu hoki te wā hauhake kai me ōna mahi nui. Kua huihui ngā hapori me ngā whānau ki te whakamoemiti mō ngā painga o te tau kua hipa, kia tūhonohono anō tētahi ki tētahi. Ka noho ko te kai me te hākari hei ngā kaupapa taketake mō Matariki, ā, i hui tahi te iwi ki te tiritiri i ngā hua o te hauhaketanga.

I kōrerorero nui hoki rātou mō ō rātou tūmanako, hiahia hoki, me pēhea hoki tā rātou kawea i ētahi mahi i roto i te tau hou. He wā tēnei hei ako, hei tiritiri, hei whakawhitiwhiti whakaaro, hei whakataua take hoki.

Kāore i rerekē tēnei takiwā i te hātepe whakamahere o tētahi whakahaere pēnei i tō mātou, me āna whakamahere ia tau. Ka huritao mātou mō te tau kua hipa me te tau kei mua i te aroaro. Ka whiriwhiri mātou i ngā āhuatanga i puta ētahi hua, i ērā kāore he tino hua; ka whakanuia ngā mahi papai, ka āta hīkoi i muri i ngā tukinga waewae o te huarahi, ā, ka whakamaheretia kia pai ake te mahi ā te tau hou. He tika tonu kia tuia tāna pukapuka whakamahere mātāmua e Te Māngai Pāho, ratonga reo Māori nei, ki ngā kaupapa o Matariki.

¹ E mōhiotia ana nā Ahorangi Tā Pou Temara tēnei karakia.

Our Operating Environment

*Celebrate the rising of Matariki
Celebrate the rising of the lord of the sky
Celebrate the rising of the New Year¹*

The celebration of Matariki centres around three principles:

All images: *Beyond Matariki*
- Long White Cloud Productions



MATARIKI HUNGA NUI

Remembrance

Honouring those we have lost since the last rising of Matariki



MATARIKI AHUNGA NUI

Celebrating the present

Gathering together to give thanks for what we have



MATARIKI MANAKO NUI

Looking to the future

Looking forward to the promise of a new year

The appearance of Matariki in the morning sky during mid-winter coincided with a traditional ceremony called 'whāngai i te hautapu'. During this ceremony, food was cooked and offered to the different stars of Matariki while karakia were conducted.

The first part of this ceremony was dedicated to the dead of the year, honouring those who had passed away since the last rising of Matariki. The names of the dead were called out during the ceremony and people would weep for their loved ones. Following on from the formal 'whāngai i te hautapu' ceremony, Matariki was a period of celebration and festivities. Mid-winter was a time of rest and relaxation for Māori. The food storage pits and houses were full, and the busy harvest season was over. Communities and whānau gathered to give thanks for all the blessings of the past year and to reconnect with one another. Food and feasting were central elements in Matariki, and people came together to share the fruits of the harvest.

They also discussed at length their hopes and desires and their concerns and fears, and they decided how they would approach various activities in the new year. It was a time of learning, sharing, discussion and decision making.

This period is not dissimilar to the planning process an organisation such as ours undertakes each year. We reflect on the year gone and look to the year ahead. We consider what worked and what did not, celebrate our successes, learn from our mistakes and plan to do better in the year ahead. It makes sense for Te Māngai Pāho, as a Māori language agency, to frame our primary planning document alongside Matariki.

¹ This karakia is attributed to Professor Sir Pou Temara.

Matariki Hunga Nui

He wā a Matariki kia huritao, kia ako hoki mātou; kia whakapūmautia anō, kia whakanui anō o mātou hononga; kia arotahi anō mātou i ā mātou kitenga ki te ara kei mua. Me whakamaumahara mātou ki ngā mate, ki te hunga kua whakangū o rātou reo i roto i te tau, ngā kaihautū o te whakaora i te reo me ngā kaupapa Māori, ko ētahi anō ēnei o tērā pōkai tara: Tā Wira Gardiner, Kahurangi June Jackson, Moana Jackson, Harerangi Meihana, Anaru Robb rātou ko Joe Hawke.

He maha ngā wero o ngā tini putanga kētanga o COVID-19. He waimarie tō mātou rāngai kia puta i ngā tukinga o COVID-19 me te ora anō o tōna āhua. Āe rā, he tika kua haukotia ētahi o ngā mahi a ā mātou kaihanga pānuī me ngā atamira; engari kua puta he hua i ā mātou āwhina i te rāngai i roto i ngā hau puhipuhi nei. Ka oti katoa ngā kirimana whāngai pūtea, ā, ki tō mātou mōhio, kāore he rarunga umanga i roto i tō mātou rāngai. Ka kitea i konei te pakari me te atamai o ā mātou kaihanga panui.

Kua oti te arotake Stronger Public Media, ā, kei te whakatinanatia. I roto i ngā marama tekau mā waru kei mua i te aroaro ka whakakotahitia Te Reo Tātaki TVNZ me te Reo Irirangi o Aotearoa Radio New Zealand; ā, ka whiria hoki e Te Rūnanga Mātua o te Kāwanatanga ngā tohutohu ka puta ake i Te Ao Pāpāhō ki Tua – Māori Media Sector Shift. Kia puta rā anō aua whakatau, ka āhei Te Māngai Pāho me te rāngai ki te whiriwhiri tahi, te taukumekume me te whakatakoto ara mō te rāngai pāpāho Māori hei ngā tau e tū mai nei.

Matariki Hunga Nui

Matariki is a time for us to reflect and learn, reaffirm and celebrate our bonds and refocus our attention on the path ahead. It is appropriate that we acknowledge all of those who have passed in the year that has gone, especially those who were leaders of Māori language revitalisation and kaupapa Māori, including Sir Wira Gardiner, Dame June Jackson, Moana Jackson, Harerangi Meihana, Anaru Robb and Joe Hawke.

COVID-19, in all its manifestations, has been a challenge. Fortunately, our sector has survived the worst of COVID-19 well. Of course, there have been disruptions for both our content creators and platforms, but we have been able to help the sector navigate those challenges. All funding contracts have been or will be completed, and, to the best of our knowledge, there have been no business failures in our sector. That is a credit to the resilience and agility of our content creators.

The Stronger Public Media review has been completed and is being implemented. Over the next 18 months, the proposed merger of TVNZ and Radio New Zealand will become a reality; Cabinet will also consider and decide on the recommendations emanating from Te Ao Pāpāhō ki Tua – the Māori Media Sector Shift. Once those decisions are available, Te Māngai Pāho and the sector will be able to jointly explore, debate and chart the future course of the Māori media sector.

Matariki Ahunga Nui

I te 14 o Pipiri 2022, i huihui a ngāi Māori ki Te Papa Tongarewa ki te whakanui i te angitu Māori. Ahakoa ngā wero, he maha ngā āhuatanga hei whakanui mō tātou. Kua piki a Kahurangi Lisa Carrington ki te toi o te hunga kaikori tinana o Aotearoa, me te mōhio, he taumata anō kei tua ā ngā tau e heke mai nei. Ka puta tā rātou waiata rongonui e kīa nei ko 35, ka tuarua e Rob Ruha me tana tira o te Tairāwhiti, a Ka Hao, i te mahi whakamīharo a Dalvanus me te Karapu Māori o Pātea i te ngahuru tau 1980. I te 24 o Pipiri 2022, ka huihui te iwi Māori me Aotearoa nui tonu i Te Papa Tongarewa, ehara i te mea ki te whakanui anō i te tau hou Māori, engari kia whakanuia tētahi atu tuatahitanga mō Aotearoa; te whakaritenga i a Matariki hei hararei tūmatanui. Kātahi anō ngā whakahaere ahurea Māori ka whakamanaia hei ritenga pēnei, ki tō mātou mōhio. He hōnore nui mō Te Māngai Pāho te tautoko i taua rā, te mahi tahi hoki me ērā atu ara pāpāho nunui katoa kia pāhotia taua rā, mai i Te Papa Tongarewa.

Ahakoa he wāhi iti anō tēnei o ā mātou mahi, he mea hira tonu, inā hoki, mā konei ka kawea whaka-te-matau ngā waiaro o te whenua katoa mō te reo me te ahurea Māori. I tēnei tau, he nui atu tō mātou hari ki te kawea whakamua i ngā mahi kua mahia e mātou mō ngā reo irirangi ā-iwi, ki te whakatū pūtahi ā-rohe. Ko tā ēnei pūtahi he hora i ētahi pānuī kounga tiketike ki o rātou minenga ā-rohe, kia rangona hoki ētahi reo matahuhua i roto i aua rohe ki o rātou minenga ā-motu. Kua whakanuia hoki ngā hua o tēnei kōkiri nā te tāpiritanga o te whāngai pūtea i roto i te Pūtea 2022.

Matariki Ahunga Nui

On 14 June 2022, Māori gathered at Te Papa Tongarewa to celebrate Māori success with Ngā Tohu o Matariki. Despite the challenges we have faced, there are many good reasons to celebrate. Dame Lisa Carrington became our most successful athlete ever, and she is not done yet. With their hit single '35', Rob Ruha and his Tairāwhiti tira Ka Hao replicated the success of Dalvanus and the Pātea Māori Club in the 1980s. On 24 June 2022, Māori and wider Aotearoa once again gathered at Te Papa Tongarewa to welcome the Māori new year and to celebrate another first for Aotearoa: the establishment of Matariki as a public holiday. This is the first time, to our knowledge, that the cultural practices of an indigenous people, have been recognised in such a manner. Te Māngai Pāho is honoured to have been able to support that occasion and to be a part of another first with all major broadcast platforms collaborating in the broadcast of the event from Te Papa Tongarewa.

While this is only a small component of what we do, it is nonetheless important and contributes to our goal of Right-shifting the attitudes of the nation towards Māori language and culture. This year, we are particularly pleased with the success of the work we have done with iwi radio stations to fund and establish collaborative regional hubs. These hubs provide more high-quality local content to their local audiences and help ensure diverse regional voices are available to national audiences. The success of this initiative has been recognised with additional funding in Budget 2022.



Beyond Matariki – Long White Cloud Productions

Matariki Manako Nui

Ko te mahi nui mō tau pūtea 2022/23 he whakatūturu i te āhunga whakamua o ngā tau o mua, i a mātou e tārei hou ana i te ara tōtahi mō te katoa. He waimarie ngā paringa tai o te wā; hei te tekau mā rua marama ka tū mai nei e herea ana Te Māngai Pāho kia tāpaetia e ia he Tauākī ā-Whāinga Whakatutuki hou ki te Minita, hei whakaetanga māna. Hei tēnei pukapuka ka kitea ā mātou whāinga, tūmanako hoki mō ngā tau e rima kei mua i te titiro. E hari ana mātou ki te ahuhahu tahi i tēnei pukapuka me te rāngai katoa.

Rite tonu ki ā mātou kōrero o tērā tau, kei te whakahoutia te ao pāpāho, whakawhiti kōrero hoki, nāwai i tere, ā, ka tere kē atu. I tētahi taha, kei te tauwhāinga tonu ngā atamira whakahāngai i te pāhotanga e mōhiotia ana mai rā anō, ki te hekenga o ā rātou minenga, moni whakatairanga hoki, me tā rātou mahi nui kia whakawhanake i ā rātou tāpaetanga tuihono, tono noa hoki, hei whakataetae ki ngā taniwha o tāwāhi. He ao uaua tēnei, hei koringa mō te ao Māori, hei putanga hoki ki te ora. E whakapono ana Te Māngai Pāho mā te mahi pāhekoheko ka tino puta he oranga mō tātou katoa.

Ka noho ko te whakapūmau i tā mātou tautoko mō ngā atamira kua roa e haere ana, mō Whakaata Māori me Ngā Reo Irirangi Māori, hei arotahitanga mō mātou. Ahakoa tērā ka mahi tonu a Te Māngai Pāho ki te tūhura whāinga wāhi hora i ngā pānui Māori whai take ki ngā minenga torowhānui, matahuhua hoki. E ū ana mātou ki te whakahou, ki te whakamātau tikanga hou, me tō mātou tūmanako kia wātea ngā hua o aua akoranga hei pūtaka, hei taumata whakapiki hoki i tō mātou mātauranga, raukaha hoki. Kia taea ai te pērā, kua whakapikia e Te Māngai Pāho āna raukaha ki te hopu me te tātari raraunga. Ko tō mātou mahere ia kia whakapikia, kia whakamahinetia hoki taua raukaha hei te tau pūtea hou.

Ko tā mātou mahi nui he hopu i ngā kōrerorero, me te whakarongo ki aua kōrero o te rāngai, i te taha o ngā mahi whakamahī raraunga me āna painga. Me matua tahuri mātou ki te kōrero ki te tangata kia mōhiotia me aha mātou, he aha ngā ara e puta ai he painga nui atu, me te whakarite tikanga e puta ai aua pikinga ake. Ka noho tēnei hei arotahi matua mā Te Māngai Pāho, me ā mātou hoa, i a mātou e huri nei ki te whakapiki i te pai o ā mātou mahi, te whakapakari i ā mātou mahi whakatau take, me te waitohu i te ara mō ngā tau e rima kei mua i te aroaro.

Rite tonu ki ngā kōrero o runga ake nei, ka noho tonu ko te pāhekoheko te mahi matua i roto i ā mātou mahi. E ū tonu ana mātou ki te mahi tahi me Te Mātāwai, Te Taura Whiri i te Reo Māori, Whakaata Māori, Irirangi te Motu me ētahi atu i te ao pāpāho reo Māori, pāpāho tūmatanui hoki hei tautoko i te kitenga a te katoa, Te Whare o te Reo Mauri Ora, 'Kia Mauri Ora Te Reo'. E tutuki ai ēnei āhuatanga, kua tahuri mātou i roto i tēnei pukapuka kia āta whakahāngaitia ā mātou kawenga i ngā whāinga me ngā tūmanako mō Te Whare o te Reo Mauri Ora me Te Maihi Karauna.

Hei te tau pūtea 2022/2023 ka kawea whakamua e mātou tētahi hurihanga pāhekoheko ki ngā whakaaro auaha ki ngā pūtea katoa e wātea ana ki te rāngai Pāpāho Māori. Ka mahi nui hoki mātou ki te whakahāngai i tā mātou mahi ki te whakaūnga a te kāwanatanga ki te whakapiki i te toiora o ngā whakatupuranga hou. Ka inea tēnei mā te Anga Paerewa mō te Noho o te Tangata a Te Tai Ōhanga. Ina whakaarotia te taha whakarato, hei āwhina ā mātou mahi katoa i ngā tūtohu wāhanga Tuakiri Ahurea o te Anga Paerewa mō te Noho o te Tangata:

- a) Te āhei ki te whakaatu ko wai koe
- b) Ngā Kaikōrero i te reo Māori

Matariki Manako Nui

The 2022/23 financial year will be one of consolidating the progress we have made as we embark on reimagining our collective future. The timing is convenient; in the next 12 months, Te Māngai Pāho is required to present a new Statement of Intent to the Minister for approval. That document will set out our goals and aspirations for the next five years. We look forward to co-designing that document with the sector.

As we indicated last year, the media and communications landscape continues to evolve with ever-increasing speed. On the one hand, traditional linear platforms battle to stem the loss of audiences and the advertising dollars they generate, while they simultaneously scramble to develop their own online and on-demand offerings to compete with the offshore behemoths. It is a very challenging landscape within which Māori must operate and succeed. Te Māngai Pāho believes that a collaborative approach represents the best chance for success.

Ensuring support for our traditional platforms of Whakaata Māori and Ngā Reo Irirangi Māori remains a key focus. However, Te Māngai Pāho will continue to actively explore opportunities that will deliver engaging Māori content to wide and diverse audiences. We are committed to innovation and experimentation and expect the learnings from those initiatives to be available to inform and improve our collective wisdom and capacity. To do that, Te Māngai Pāho has improved its capacity to capture and analyse data. We plan to further enhance and refine that capacity in the new financial year.

Hand in hand with harnessing the strengths of data, we also need to capture and digest conversations with the sector. We need to talk to people so we build a better picture of what changes are required to make a bigger difference and what conditions need to be created to make that change happen. This will be a key focus for Te Māngai Pāho and our partners as we seek to better understand the value of what we do, grow our collective decision-making capability and map our path for the next five years.

As outlined above, collaboration will remain central to our approach. We are committed to working with Te Mātāwai, Te Taura Whiri i te Reo Māori, Whakaata Māori, as well as Irirangi te Motu and others in both the Māori language and public media space to support the shared vision of Te Whare o te Reo Mauri Ora, 'Kia Mauri Ora Te Reo'. To that end, in this document we have made a concerted effort to better align our approach to the goals and aspirations of both Te Whare o te Reo Mauri Ora and the Maihi Karauna.

In the 2022/2023 financial year, we will continue our collaborative approach with a particular focus on innovative ideas that grow the total funding available to the Māori media sector. We will also work to align what we do with the government's commitment to improving intergenerational wellbeing. This is measured using Treasury's Living Standards Framework. From a delivery perspective, our activities directly contribute to the Living Standards Framework's Cultural Capability and Belonging indicators:

- a) Ability to express identity
- b) Te Reo Māori speakers.

Ngā Manako Hei Whakatutuki

‘Ahakoa kei whea, Ahakoa āwhea, Ahakoa pēwhea, Kōrero Māori.’ Hei whakaari, hei tautoko hoki te matakite reo Ingarihi a Te Māngai Pāho, ‘*Māori language – everywhere, every day, in every way!*’ i te matakite o te Maihi Karauna ‘*Kia Māhorahora te Reo*’.

E tutuki ai ēnei mahi, e aro ana mātou mā ā mātou haumitanga pūtea kia whakatenatenatia ētahi atu tāngata kia kaha ake te kōrero i te reo Māori, kia mārāma kē atu hoki ki ngā whanonga pono, ki ngā ritenga me ngā whakaaro Māori i roto i Aotearoa.

Kia kōrero i te reo o te hunga whakaora reo, ko tō mātou kawenga taketake ko te whakapiki i te mana o te reo Māori. Nā reira ko tā mātou aronga mātāmua, he whakatenatena i te nui o te tangata kia mānawatia, kia akona hoki te reo Māori mā te whakarite tikanga e kitea ai, e rangona ai te reo Māori. E whakaaria ana te mana o te reo rā roto i ngā waiaro me ngā whanonga o te tangata ki te reo. Ko tā KoPA he tāpae taputapu hei whakamahi mā tātou e taea ai te ine ngā waiaro me ngā whanonga o te tangata mā te reo Māori. Me hari ka tika mā te whakaaetanga o te taputapu KoPA puta noa i te rāngai katoa. Ka haere tonu te mahi a Te Māngai Pāho ki te whakapiki me te whakamahine i te taputapu, me te whakawātea i ā mātou akoranga ki te katoa.

Ko tō mātou whāinga kia urutau, kia huri i te ara ka whāia, kia auaha, kia pāhekoheko i roto i ā mātou mahi, mā te mahi tonu ki te whakapiki i te takoha o ā mātou hoa kōtū ki te whakaoranga o te reo Māori. Ka noho tētahi wāhi o aua mahi ko te whakapūmau i te wairua pai, ngāwari e māia ai ō mātou hoa kōtū ki te rapu tikanga auaha, ki te

whakamātautau tikanga hou, ki te huritao me te ako, e piki ai tō tātou hāpainga i te reo Māori ki tōna tino teitei.

I tēnei tau pūtea, kua whiwhi Te Māngai Pāho i ētahi tahu hou hei tautoko i ngā pānui auaha mā ngā atamira tuihono, me ērā e whānau mai ana hoki ki te ao. Ko te whāinga mā ēnei pūtea hou kia puta ētahi atu pānui whakaata i te whakaaro Māori, waihoki ko te reo Māori mā aua atamira matihiko. Ka whai hoki mātou kia whakawhānuitia, kia whakaturia hoki ngā pūtahi ā-iwi mā ngā rohe. Ka tautokona ngā reo irirangi ā-iwi kia toro atu ki ngā minenga whānui kē atu. Ko tō mātou whāinga kia takoha ngā kai o roto ki te kawenga whaka-te-matau o te taupori katoa, ahakoa he pānui mā te hunga matatau ki te reo ka whakatuwheratia ki te katoa, he pānui whakaata i ngā whakaaro Māori rānei, me whai pānga ki ngā minenga katoa i te ara whānui o KoPA.

Ka pā te whakatūrangā o tētahi hinonga pāpāho tūmatanui hou ki te āhua o te rāngai pāpāho Māori hei ngā tau e tū mai nei. I roto i te tau pūtea o 2022/23 ka riro mā Te Māngai Pāho e kawē tētahi mahi nui kia whakatairangatia ngā pānui Māori, i roto i te tāreitanga kaupapa-here mā te ao pāpāho tūmatanui hou; waihoki, ka riro hoki mā mātou e tautoko te rāngai pāpāho Māori i ā tātou e whakawhiti nei ki te ao pāpāho tūmatanui hou, me te mōhio, ka whakahoutia pea ngā ture pāpāho Māori i roto.

Ko ngā pikinga pūtea i roto i Te Pūtea 2022 tētahi wāhi nō tētahi mōkihi nui kē atu i rapua e te rāngai Pāpāho Māori hei whakatika i te hia tau o te itinga o ngā pūtea. E herea ana hoki e te takanga o te wā. Hei tautoko i ngā karanga mā te ōritenga pūtea, he mea nui kia tika te haumi i ngā pūtea kia tino puta he nui, kia pai ai hoki te arataki, te ine hoki i ngā putanga i puta i ngā pūtea. E ū ana Te Māngai Pāho ki te whakapikinga i tōna raukaha kia hopu, kia tātari hoki i ngā raraunga me ngā mōhiotanga.

What We Want to Achieve

‘Ahakoa kei whea, Ahakoa āwhea, Ahakoa pēwhea, Kōrero Māori.’ The enduring vision of Te Māngai Pāho, ‘*Māori language – everywhere, every day, in every way!*’ reflects and supports the Maihi Karauna vision ‘*Kia Māhorahora te Reo*’.

For this to be achieved, we aim, through our investments, to have **more people speaking more Māori and a greater awareness of Māori values, practices and perspectives within Aotearoa.**

In language revitalisation terms, our primary contribution is to the status of te reo Māori. Thus, our primary focus is on encouraging more people to value and learn te reo Māori by ensuring Māori language is more widely seen and heard. The status of the language is reflected in people’s attitudes and behaviours towards the language. KoPA provides us with a tool to measure people’s attitudes and behaviours towards te reo Māori. It is pleasing to see the growing acceptance of the KoPA tool right across the sector. Te Māngai Pāho will continue to improve and refine the model and make the learnings available to others.

We aim to be adaptive, innovative and collaborative in the way we go about our business, seeking continuously to improve the contribution that we and our partners make to revitalisation of te reo Māori. That includes creating an environment in which our partners are confident to innovate, experiment, reflect and learn so that we boost our collective impact on te reo Māori.

In this financial year, Te Māngai Pāho has received additional funding to support innovative Māori content for online and emerging platforms. The funding is intended to enable more content that presents a Māori perspective as well as content in te reo Māori for those digital platforms. We will also seek to expand and grow the collaborative regional iwi news hubs. Iwi radio stations will also be supported to reach broader audiences. Our aim is that all of our funded content contributes to Right-shifting the population. Whether it be fluent te reo Māori content that is made accessible or content that provides a Māori perspective, it should have an impact on audiences somewhere along the KoPA continuum.

The establishment of a new public media entity will have an influence on the future shape of the Māori media sector. During the 2022/23 financial year, Te Māngai Pāho will have an important role both in advocating for the Māori content as the policy settings for the new public media environment emerge and in supporting the Māori media sector as we transition to the new public media environment that is likely to include a refresh of Māori media legislation.

The increased funding allocated in Budget 2022 is part of a larger package the Māori media sector sought to address several years of underfunding. It is also time limited. To support the case for funding equity on a permanent basis, it is vital that the funding is invested wisely for impact and that the sector can accurately track and measure the outcomes generated by the funding. Te Māngai Pāho is committed to continuing to grow its capacity to capture and analyse data and information.

Ka hāngai ā mātou ritenga mahi ki ētahi rohe taketake matua:



TE MINENGA

He whāngai pūtea ki ngā pānui me ngā mahi e kawea whaka-te-matau ai ngā waiaro ki te reo me te ahurea Māori



TE WAIHANGA

He whakaraupapa ki mua ko te auaha me te tārei tikanga hou i roto i ngā pānui reo Māori ka whāngaia e mātou ki te pūtea



TE RAUKAHA

He whakapiki i te raukaha o te rāngai pāpāho Māori ki te hora pānui Māori whakaoho i te ngākau tangata

Our approach will focus on three key areas:



TE MINENGA AUDIENCE

Fund content and activities that Right-shift attitudes to te reo Māori and culture.



TE WAIHANGA CREATION

Prioritise creativity and innovation, in te reo Māori content we fund.



TE RAUKAHA CAPACITY

Strengthen the capacity of the Māori media sector to deliver engaging Māori content.

Poutarāwaho Whakaputa Hua

Our Outcome Framework

VISION

Kia Mauri Ora te Reo
Kia rere, kia tika, kia Māori



TE MAIHI MĀORI

VISION/TE MATAKITE

Kia Ūkaipō anō te Reo

Te reo Māori is once more a first language for Māori.

KEY OUTCOMES/
NGĀ PUTANGA MATUA

TUAKIRI
Identity

Te reo Māori use strengthens iwi and community identity.

WHAKATUPURANGA
Birthright

Te reo Māori is a first language for more whānau.

VISION/TE MATAKITE

Ahakoā kei whea, ahakoā āwhea, ahakoā pēwhea, kōrero māori!

Māori language, everywhere, every day, every way!

KEY OUTCOMES

AOTEAROTANGA
Nationhood

Te Māngai Pāho funds initiatives that support te reo Māori and culture as key contributors to our national identity.

MĀTAURANGA
Knowledge and Skills

Te Māngai Pāho funding supports language acquisition initiatives of whānau, hapū, iwi, community and the education sector.

MORE PEOPLE VALUE TE REO MĀORI

MORE PEOPLE LEARNING TE REO MĀORI

TE MĀNGAI PĀHO KEY FOCUS AREAS



Audience/Te Minenga

Fund content and activities that Right-shift attitudes to te reo Māori and culture.



Creation/Te Waihanga

Prioritise creativity and innovation in te reo Māori content we fund.

PURPOSE/TE KAUPAPA

Ko te reo te take!

NGĀ PUTANGA MATUA

WHAKAATU
Use of te reo Māori

Te Māngai Pāho funding supports content creators and platforms that model good use of te reo Māori to diverse Aotearoa audiences.

TE REO MĀORI IS MORE WIDELY SEEN AND HEARD

NGĀ WĀHANGA AROTAHI TAKETAKE A TE MĀNGAI PĀHO



Capacity/Te Raukaha

Strengthen the capacity of the Māori media sector to deliver engaging Māori content.

TE MAIHI KARAUNA

VISION/TE MATAKITE

Kia Māhorahora te Reo

Te reo Māori, everywhere, every way, everyone, every day.

KEY OUTCOMES/
NGĀ PUTANGA MATUA

AOTEAROTANGA
Nationhood

Te reo Māori is valued by Aotearoa whānui as a central part of national identity.

MĀTAURANGA
Knowledge and Skills

Aotearoa whānui has increased levels of knowledge, skill and proficiency in te reo Māori.

HONONGA
Engagement

Aotearoa whānui is able to engage with te reo Māori.

2023 GOALS AND MEASURES

Right-shift the New Zealand population by 2% per annum on the KoPA scale.

Increase cumulative audience for Māori content across all platforms by 3% per annum.

30% of all funding goes to new innovative Māori content initiatives.

60% of all funding is allocated to fluent Māori language content.

NGĀ WHĀINGA ME NGĀ INENGA MŌ 2023

Fund initiatives to grow the sector's capacity for innovation and quality reo outcomes.

Collaborate with others to secure additional funding and opportunities for the Māori media sector.

Te Ine Whakatutukinga

1. Ngā Inenga Pānga Rautaki

Kei te tauira KoPA tētahi ara kārawarawa i te taupori nui mā tētahi kauwhata ako mō te ahurea/akoranga, ā, he maha atu ō mātou hoa mahi e whakamahi ana i te KoPA hei ine i tō rātou ahunga whakamua. He mea hira tēnei nā te mea hei te pikinga ake o te rahi o te tātauirā, ka piki ake hoki te tika pū me te whāinga hua o te raraunga i kohia.

Tā tēnei tātauirā he whakakite ka pēhea te Nuku–ki–te–Matau e kawē ai i te tūranga o te tangata mai i te Kore ki te Pō, mai i te Pō ki te Awatea hei whakapakari i te noho o te reo Māori i te porihanga nui tonu. Ehara i te mea e aro ana ki te kawenga mai i te Kore ki te Awatea anake. Mā te Nuku–whaka–te–Matau i te tangata mai i te Kore ki te Pō ka piki ake pea tōna māramatanga, tāna tautoko hoki i te whakaoranga reo whānui, ā, i tua atu i tērā ka ngāwari kē

atu te Nuku–whaka–te–Matau i te tangata mai i te Pō ki te Awatea.

Kia piki ake ai te mārama o te ara i takahia i roto i ngā mahi KoPA, kua kaha atu te wāwāhi i te taupori. Hei whakaari tēnei wāwāhanga i te ahunga whakamua o te taupori, mai i te noho i te pōuri, ki te ao mārama. Mā konei hoki ka taea ngā wāhanga te tātari i roto i te horopaki o tō mātou uiuinga minenga ā–tau.

Kei te kauwhata i raro iho nei te ōrau o te taupori o Aotearoa ka uru ki ia wāhanga o te tauira KoPA me te tauwaenga o 2020/21. Te whāinga o te katoa i tō mātou rāngai kia kawea kētia ngā whanonga me te waiaro o te taupori o Aotearoa ki te reo me ngā ahurea Māori kia nuku te tauwaenga i tā mātou uiuinga panuku ki te matau o te tūranga o 2021.

Ngā Wāhanga o te Tauira a KoPA

Kore → **Pō** → **Awatea**

E toru ngā tūranga matua, rohe matua rānei o te tauira o KoPA:

Kore – i konei kāore te reo i te whakamahia, kāore hoki i te pīrangitia

Pō – he tūranga tēnei e whakaae ana tētahi tangata ki te reo Māori

Awatea – i konei ka kaha tonu te tangata ki te kawē whakamua i te reo Māori

Kua āhua ono tau a Te Māngai Pāho e mahi ana me te tauira nei o ZePA.² Nā runga i tā mātou whakamahi i tēnei i tēnei tauira, e tiro ana mātou ki te whakapai ake i ā mātou kōrero tuku iho mō te tauira nei.

E rua tau ki muri ka tīmata mātou ki te whakamahi i te KoPA, te tapanga Māori mō te tauira nei. Ka tīkina atu hoki he tauparapara o Whanganui hei tapa i ngā wāhanga o tēnei inenga e rārangi nei i te haerenga mai i ‘Te Kore’ ki ‘Te Ao Mārama’.

I tēnei tau kua tāpirihia he whakamārama atu anō o ngā wāhanga o te inenga nei, hei whakatauirā ake i te ‘haerenga reo’ o tēnei inenga.

The KoPA model comprises three major states or zones:

Kore (Zero) – in which there is no use and no receptivity towards Māori language

Pō (Passive) – in which an individual is accommodating of te reo Māori

Awatea (Active) – in which the individual actively strives to advance te reo Māori

Te Māngai Pāho has been working with the ZePA² model for about six years. As we have operationalised the theoretical model we have also sought to improve our communication of the model.

Two years ago we began using KoPA, the Māori name for the model. We also drew on a Whanganui tauparapara, to name the segments along the continuum that charts the journey from ‘Te Kore’ to ‘Te Ao Mārama’.

This year we have added a more literal description of the segments to the model to better articulate the ‘language journey’ across the continuum.

Measuring Our Performance

1. Strategy Impact Measures

The KoPA model provides a means of segmenting the population along a language and cultural–behaviour learning continuum, and more of our colleagues are now employing KoPA to measure their progress. This is important because as the sample size grows so does the accuracy and value of the data gathered.

The model highlights how Right–shifting the position of an individual from Zero to Passive to Active can strengthen the position of the language within society. The emphasis is not simply on moving directly from Kore to Awatea. Right–shifting an individual from Kore to Pō can generate increased awareness of and support for language revitalisation more broadly, and the subsequent Right–shift from Pō to Awatea is then easier to achieve.

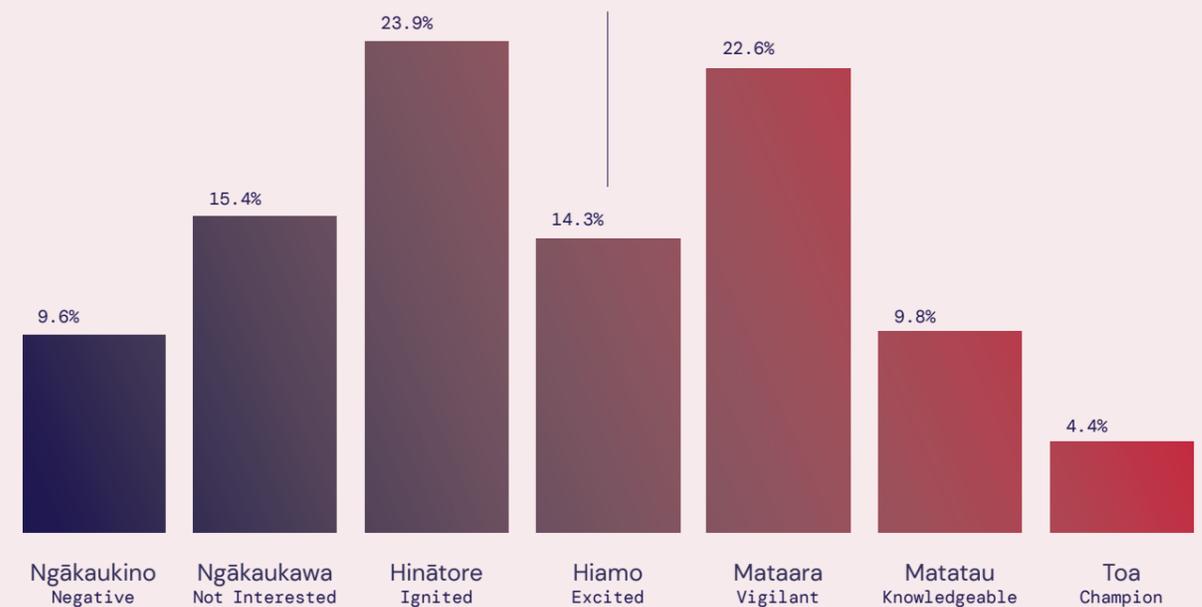
To provide greater understanding of the journey along the KoPA continuum, the population has been further segmented. That segmentation reflects the progress of the population in terms of its journey from darkness to light. It also allows for the segments to be analysed within the context of our annual audience survey.

The graph below shows the percentage of the New Zealand population that falls within each KoPA model segment and the 2020/21 midpoint. The collective aim of our sector is to shift the behaviour and attitude of the New Zealand population towards Māori language and culture so that the midpoint on our next survey moves to the right of the 2021 position.

KoPA Model Segmentation

Kore → **Pō** → **Awatea**

Whāia → Whiwhia → Rawea → Houtupu → Houroa → Ka Ora → Te Ao Mārama



Kore → **Pō** → **Awatea**

Whāia → Whiwhia → Rawea → Houtupu → Houroa → Ka Ora → Te Ao Mārama

² Higgins, R. & Rewi, P. Indigenous Languages within the Entity. (Language, Education and Diversity Conference Paper. Auckland University June 2011)

He haumi ki ngā pānui e tupu ai te whakatata mai o te tangata ki te reo me te whakatairanga i te Nuku-whaka-te-Matau

Te Inenga Pānga Rautaki	2021/22 Te Tirohanga Inenga KoPA	Ūnga 2022/23
Kua puta te Nuku-whaka-te-matau i roto i te taupori o Aotearoa		
Ko te tohuwaenga mō te taupori o Aotearoa mō ngā waiaro me ngā whanonga mō te reo Māori me ngā tikanga Māori i nuku whaka-te-matau i te tauine inenga KoPA.	Tohuwaenga =2/29 o P2	Kei te matau te tohuwaenga i te inenga

Ngā Inenga Pānga Rautaki	2021/22 Te Tirohanga Inenga KoPA (Ōrau o te hunga urupare ki te uiuinga)	Ūnga 2022/23 (Ōrau o te hunga urupare ki te uiuinga)
Putanga Matua		
Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te reo Māori ki tōna anō whenua Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te reo Māori.		
Kua piki ake taku māramatanga ki te reo Māori	48%	48%+
Ka taea te kōrerorero mō ngā kaupapa maha o ia rā ki te reo Māori	7%	7%+

Ngā Ūnga Tutukitanga		
E Whakaarotia ana Te Reo Māori he Mea Hira		
Te tikanga kia whakaarotia te reo Māori he mea hira e ngā tāngata katoa o Aotearoa	68%	68%+
Kia piki te māramatanga mō te ahurea Māori Kia piki te māramatanga ki ngā whanonga pono, ki ngā tikanga me ngā whakaaro Māori i Aotearoa		
Kua piki ake taku māramatanga ki te ahurea Māori	54%	54%+
'He Pai' he 'Tino Pai' rānei taku mōhiotanga ki te ahurea Māori	22%	22%+
Kua piki taku noho mataara me taku mōhiotanga ki ngā whakaaro Māori	58%	58%+
Ngā Kai Reo Māori Kounga Tiketike Mā ā mātou pānui i whāngaia ki ngā tahua ka whakahihikotia ngā whānau, ngā hapū, ngā iwi, ngā hāpori Māori me ngā tāngata katoa o Aotearoa kia ako kia whakapiki hoki i tō rātou mōhio ki te reo Māori me tō rātou mārama ki te ahurea Māori.		
E hiahia ana au ki te whakapiki i taku mōhiotanga ki te reo Māori	56%	56%+
E hiahia ana au ki te ako i ētahi mea mō te ahurea Māori	57%	57%+

ĀWHATA INENGA

Ka poua ngā hua me ngā ūnga ki te ōrau o ngā urupare kei te 3, tō runga ake rānei, i tētahi āwhata rima tohu

0. Aua / 1. Kāore kau / 2. 3. / 4. / 5. Tino Taea

Investment in content that grows engagement and promotes Right-shift

Strategy Impact Measure	2021/22 KoPA Measurement Survey	2022/23 Target
Right-shift has occurred in the New Zealand population		
The midpoint for the New Zealand population in terms of attitudes and behaviours towards te reo Māori and tikanga Māori has shifted to the right on the KoPA measurement scale.	Midpoint =2/29 of P2	Midpoint is to the right of the measure

Strategy Impact Measures	2021/22 KoPA Measurement Survey (Percent of survey respondents)	2022/23 Target (Percent of survey respondents)
Major Outcome		
Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te reo Māori ki tōna anō whenua More people speaking more Māori		
My understanding of te reo Māori has increased	48%	48%+
Able to have a conversation about a lot of everyday things in te reo Māori	7%	7%+

Achievement Targets		
Māori Language Valued		
Te reo Māori should be valued by all New Zealanders	68%	68%+
More awareness of Māori culture Greater awareness of Māori values, practices and views within Aotearoa New Zealand		
My understanding of Māori culture has increased	54%	54%+
My understanding of Māori culture is 'Good' or 'Very Good'	22%	22%+
My awareness and knowledge of Māori perspectives has increased	58%	58%+
Quality Māori Language Content Our funded content inspires whānau, hapū, iwi, Māori communities and all New Zealanders to learn and improve their reo Māori language capability and understanding of Māori culture		
I would like to improve my understanding of te reo Māori	56%	56%+
I would like to learn more about Māori culture	57%	57%+

MEASUREMENT SCALE

Results and targets are based on the percentage of responses at 3 or above on a five-point scale

0. Don't know / 1. Not at all / 2. 3. / 4. / 5. A Great Deal

2. He Pēhea ngā Mahinga e Aromatawaitia ai, me ngā Ritenga Whakapūrongo mō te Mutunga o te Tau

Te Aromatawai i te mahinga	2021/22		2022/23
	Te Paerewa Whakamutunga i Whakatāhuhutia i ngā Pūtea	Tūturu Whakatau Tata	Paerewa Whāngainga Pūtea
E tautoko ana ngā kirimana pūtea katoa a Te Māngai Pāho mō te waihanga pānui Māori, te tohatoha pānui me ētahi atu momo mahi hei whakatairanga i te reo Māori me ngā āhuatanga Māori i ngā whāinga o te Maihi Karauna.	100%	100%	100%
Ka tohaina ngā moni ki ētahi tāngata tuatoru hei toha pānui Māori, me ētahi momo mahi hei whakatairanga i te reo Māori me ngā āhuatanga Māori.	95%	94%	94%
Te whakapikinga o rau mō ngā minenga o ngā hōtaka i whāngaia ki te pūtea e Te Māngai Pāho.	5%	5%	5% neke atu rānei
Ka tutuki te paerewa kounga o te 90% i te Poutarāwaho Aromātai Reo, i ngā pānui reo Māori nā Te Māngai Pāho i whāngai, kāore e hoki iho.	Kua tutuki	Kua tutuki	Kua tutuki

Ritenga Whakapūrongo mō te Mutunga o te Tau

Ko ngā kōrero mō ngā mahi mō tēnei whiwhinga ake ka horaina e Te Māngai Pāho i tana Pūrongo ā-Tau.

3. Ngā Inenga Hua Haumitanga

NGĀ MOMO PĀNUI MATAHUHUA	2021/22	2021/22	Matapae Mō
	Tūturu	Tūturu Whakatau Tata	2022/23
Te Minenga			
Te whakarahi i ngā minenga mō ngā pānui i whāngaia ki te pūtea puta noa i ngā pūhara pāho, matihiko hoki.	Kīhai i tutuki -1%	Kua tutuki 5%	>5%
Te Waihanga			
Kaore e iti iho i te 60% o ngā pānui i whāngaia e Te Māngai Pāho he kaupapa mō te hunga matatau (kia kaua e iti iho i te 70% o ngā kai o roto, kei roto i te reo Māori).	Kua tutuki 74%	Kua tutuki 60%	Kua tutuki 60%
Te maha o ngā pānui, o ngā kaupapa rānei i whāngaia ki te moni mō ngā pānui matahuhua (hāunga a Whakaata Māori).	Kua tutuki 71	Kua tutuki 70	Kua tutuki 70

3. Kua whakamutunga te ine o te Kounga Pāpāho, kia hāngai ai te aro whakapiki i te kaute o te hunga whakarongo irirangi.

2. How Performance Will Be Assessed and End of Year Reporting Requirements

Assessment of performance	2021/22	2022/23	
	Final Budgeted Standard	Estimated Actual	Budget Standard
All Te Māngai Pāho funding contracts for Māori content creation, content distribution and other activities to promote Māori language and culture support the goals of the Maihi Karauna.	100%	100%	100%
Funding is distributed to third parties for Māori content distribution and other activities to promote Māori language and culture.	95%	94%	94%
Percentage increase in audiences for content funded by Te Māngai Pāho.	5%	5%	5% or more
Māori language content funded by Te Māngai Pāho achieves a quality standard of at least 90% on the Māori Language Evaluation Framework.	Achieved	Achieved	Achieved

End of Year Reporting

Performance information for this appropriation will be provided by Te Māngai Pāho in its Annual Report.

3. Investment Performance Measures

DIVERSE CONTENT	2020/21	2021/22	2022/23
	Actual	Estimated Actual	Forecast
Audience			
Increase audiences for funded programmes across combined broadcast and digital platforms.	Not Achieved -1%	Achieved 5%	>5%
Creation			
At least 60% of content funded by Te Māngai Pāho is fluent category content (a minimum of 70% Māori language content).	Achieved 74%	Achieved 60%	Achieved 60%
Number of programmes or projects funded for diverse content (excluding Whakaata Māori).	Achieved 71	Achieved 70	Achieved 70

3. The Broadcast Quality measure has been discontinued to focus more on increasing iwi radio audiences.

NGĀ IRIRANGI MĀORI

	2021/22 Tūturu	2021/22 Tūturu Whakatau Tata	Matapae Mō 2022/23
Te Minenga			
He whakapiki i te kāhui whakarongo ki ngā reo irirangi ā-iwi puta noa i ngā tūāpapa pāho, matihiko hoki mā >5%.	Kīhai i tutuki +2%	Kīhai i tutuki +2%	Kua tutuki >5%
Te Waihanga			
<i>Te kounga pāhotanga</i> E aromatawaitia ana te kounga pāhotanga o ngā teihana mō te ekenga ki tētahi paerewa kounga, kia kaua e heke iho i te 80%, i runga i tā mātou Anga Aromātai Pāhotanga Irirangi Māori, kua whakaaetia.	Kīhai i tutuki 66%	Kīhai i tutuki 70%	Kāore e pā ana ³

NGĀ PUORO MĀORI

Te Minenga: Toronga Whānui Kē Atu

He whakapiki i te minenga tuihono mō ngā puoro reo Māori (Roma) ⁴	Kīhai i tutuki 22.7%	Kua tutuki 25%	Kua tutuki 25%
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Te Waihanga: Ngā Waiata i Pīrangitia

Te maha o ngā whakatangihanga puoro reo Māori i te reo irirangi	Kīhai i tutuki 585,908	Kīhai i tutuki 500,000	600,000
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Te Raukaha: Ngā Kaitito Hou

Te akoranga i ngā kaitito	Kua tutuki 15	Kua tutuki 15	Kua tutuki 15
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TE RAUKAHA ME TE WHAKATAIRANGA AHUMAHĪ

Te Whakapakari Raukaha Ahumahi me te Whakatairanga i te Reo me te Ahurea Māori

Te maha o ētahi atu kōkiri i whāngaia ki te tahua	Kua tutuki Ētahi atu mahi 29	Kua tutuki 20	Kua tutuki 20
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TE UTU HUIA KATOATIA O NGĀ PĀNUI REO MĀORI

Te Utu Huia Katoatia o ngā Pānui Matahuhua	46.3	54.2	54.8
Te Utu Huia Katoatia o ngā Reo Irirangi Māori	12.9	15.1	17.0
Te Utu Huia Katoatia o ngā Puoro Reo Māori	0.9	1.0	1.5
Te Utu, Huia Katoatia o te Tautoko i te Ahumahi	4.2	3.6	8.0
Te Utu Huia Katoatia o ngā Pānui Reo Māori	64.3	73.9	81.3

⁴ He pikinga ā-ōrau te ūnga mai i te tutukitanga o tō mua tau, ā, ka heke iho i te taenga o te mākete ki tōna poutūmārōtanga.

MĀORI RADIO

	2020/21 Actual	2021/22 Estimated Actual	2022/23 Forecast
Audience			
Increase iwi radio listenership across the combined broadcast and digital platforms by >5%.	Not Achieved +2%	Not Achieved +2%	Achieved >5%
Creation			
<i>Broadcast quality</i> The on-air content of station broadcasts is assessed as achieving a quality standard of at least 80% based on our agreed Māori Radio Broadcasting Evaluation Framework.	Not Achieved 66%	Not Achieved 70%	Not applicable ³

MĀORI MUSIC

Audience: Greater Reach

Increase online audiences for te reo Māori music (Streaming). ⁴	Not Achieved 22.7%	Achieved 25%	Achieved 15%
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Creation: Loved Songs

Number of te reo Māori music spins on radio.	Not Achieved 585,908	Not Achieved 500,000	Achieved 600,000
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Capacity: New Composers

Mentorships of composers.	Achieved 15	Achieved 15	Achieved 15
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INDUSTRY CAPACITY AND PROMOTION

Capacity Building and Promotion of Māori Language and Culture

Number of other initiatives funded.	Achieved 29 other activities	Achieved 20	Achieved 20
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COSTS FOR MĀORI LANGUAGE CONTENT

Total Cost of Diverse Content	46.3	54.2	54.8
Total Cost of Māori Radio	12.9	15.1	17.0
Total Cost of Māori Music	0.9	1.0	1.5
Total Cost of Industry Support	4.2	3.6	8.0
Total Cost of Māori Language Content and Promotion	64.3	73.9	81.3

⁴ Target is percentage increase on the previous year's achievement and will decrease as the market reaches maturity.

4. Ngā Inenga Mahi Whakahaere

NGĀ INENGA MAHI MŌ TE WHAKAHAERE MAHI			
	2021/22 Tūturu	2021/22 Tūturu Whakatau Tata	Matapae Mō 2022/23
Te ōrau o ngā whakatau whāngaiinga pūtea ki ngā kaitono i roto i te 24 haora o te whakatau a te Poari.	He Inenga Hou 2021/22	Kua tutuki 100%	Tutuki 100%
E arotakea ana te hunga whiwhi pūtea e tētahi kaiarotake motuhake kia mōhiotia ai he hāngai, kua oti katoa, he tika katoa hoki.	E 2 ngā kirimana mō te reo irirangi, e 3 hoki mō te pouaka whakaata, te matihiko, me ngā ara pāhotanga hou	E 2 ngā kirimana pūhara, e 3 kirimana pānui, 1 kirimana mō te whakapakari raukaha	E 2 ngā kirimana pūhara, e 3 kirimana pānui, 1 kirimana mō te whakapakari raukaha
Te Katoa o ngā Whakapaunga Whakahaere	\$3.4 m	\$3.6 m	\$4.2 m

Arotakenga ā-Pakari, ā-Pūkaha o te Whakahaere

Wāhanga Arotahi	Inenga Mahinga	Tūtohu Mahinga
Kaitukumahi Pai	Wehenga Kaimahi ā-Tau	10% iti iho rānei [2020/21: 15%]
	Kore e tukua te mahi whakatoī, whakaweti, makihuhunu ranei	Kua tutuki [2020/21: Kua tutuki]
	Kua uru ngā mātāpono whakataurite whiwhinga mahi ki ngā tuhinga me ngā ritenga katoa e hāngai ana	Kua tutuki [2020/21: Kua tutuki]
Te Whakahaere i te Mōrea	Kāore he whakaūnga whāngai tahua i huripokina i runga i tētahi kotititanga i tohua i ngā ritenga ā-ture, aratohu, kaupapa-here rānei a Te Māngai Pāho	Kua tutuki [2020/21: Kua tutuki]
Te Whakahaere i ngā Hangarau	Te whakatinana i te ratonga Data Warehouse, me te whakawātea i a ia ki ētahi atu hinonga i te rāngai	Kua tutuki [He Inenga Hou 2022/23]
Te Taiao Here ā-Whakahaere	Whakataunga Arotake ā-Tau	Me eke ki te whakatauranga 'Tino Pai' [2020/21: 'Tino Pai']
Ngā Pūnaha me ngā Here Mōhiotanga Pūtea	Whakataunga Arotake ā-Tau	Me eke ki te whakatauranga 'Tino Pai' [2020/21: 'Tino Pai']
Mōhiotanga Mahinga Ratonga, ngā Pūnaha me ngā Here Whai Pānga	Whakataunga Arotake ā-Tau	Me eke ki te whakatauranga 'Tino Pai' [2020/21: 'Pai']
Te Whaihua me te Pukumahi	Ka tohaina tētahi 94%, kāore i heke iho, o te whiwhinga ake/ngā tahua ki te hunga tuatoru mō te whakaputa me te toha i ngā pānui reo Māori	Kaua e heke iho i te 94% [2020/21: 95%]

4. Operational Performance Measures

PERFORMANCE MEASURES FOR OPERATIONAL EXPENDITURE			
	2020/21 Actual	2021/22 Estimated Actual	2022/23 Forecast
Percentage of funding decisions notified to applicants within 24 hours of Board meeting.	New Measure 2021/22	Achieved 100%	Achieved 100%
Funding recipients independently reviewed to ensure that reported costs are appropriate, complete and correct.	2 radio contracts and 3 contracts for TV, digital and new media	2 platform and 3 content contracts and 1 capacity-building contract	2 platform contracts, 3 content contracts and 1 capacity-building contract
Total Operating Expenditure	\$3.4 m	\$3.6 m	\$4.2 m

Assessing Organisational Health and Capability

Focus Area	Performance Measure	Performance Indicator
Good Employer	Annual staff turnover	10% or less [2020/21: 15%]
	Zero tolerance of harassment, bullying and discrimination	Achieved [2020/21: Achieved]
	Equal Employment Opportunity principles included in all relevant documents and practices	Achieved [2020/21: Achieved]
Managing Risk	No funding commitments are overturned as a result of an identified departure from Te Māngai Pāho's statutory requirements, guidelines and policies	Achieved [2020/21: Achieved]
Managing Technology	Implement Data Warehouse facility and make available to other sector entities	Achieved [New Measure 2022/23]
Management Control Environment	Annual audit rating	Achieve 'Very Good' rating [2020/21: 'Very Good']
Financial Information Systems and Controls	Annual audit rating	Achieve 'Very Good' rating [2020/21: 'Very Good']
Service Performance Information and Associated Systems and Controls	Annual audit rating	Achieve 'Very Good' Rating [2020/21: 'Good']
Effectiveness and Efficiency	At least 94% of the appropriation/funding is distributed to third parties to fund the production and distribution of Māori language content	At least 94% [2020/21: 95%]

Tauākī ā-Pūtea Āmua

Te Tauākī mō ngā Whiwhinga me ngā Whakapaunga Whānui Matapae
Mō te tau ka eke ā te 30 Pipiri, 2023

	Tūturu 2020/21 \$M	Whakatau Tata Tūturu 2021/22 \$M	2022/23 Matapae \$M
Ko Ngā Whiwhinga Pūtea			
Ngā whāngainga pūtea mai i te Karauna	68.8	69.6	85.2
Ētahi atu whiwhinga	0.7	2.2	0.3
Whiwhinga Katoa	69.5	71.8	85.5
Whakapaunga Pūtea			
Ngā momo pānui matahuhua	46.3	54.2	54.8
Ngā irirangi Māori	12.9	15.1	17.0
Ngā puoro Māori	0.9	1.0	1.5
Te tautoko ahumahi	4.2	3.6	8.0
Te katoa o ngā whakapaunga pūtea	64.3	73.9	81.3
Whakapaunga Whakahaere			
Te katoa o ngā whakapaunga whakahaere	3.4	3.6	4.2
Te katoa o ngā whakapaunga	67.7	77.5	85.5
TUWHENE/(TAKAREPA)	1.8	(5.7)	(0.0)
ĒRĀ ATU WHIWHINGA ME NGĀ WHAKAPAUNGA WHĀNUI	0.0	0.0	0.0
TE KATOA O NGĀ WHIWHINGA ME NGĀ WHAKAPAUNGA WHĀNUI	1.8	(5.7)	(0.0)

Hei wāhi ngā kaupapa-here kaute e piri nei mō ēnei tauākī pūtea.

Kua oti ngā tauanga tūturu mō 2020/21 me ngā Matapae Tauanga Tūturu mō 2021/22 te whakatakoto anō kia hāngai te takoto ki te hōputu whakapūrongo mō ngā tauanga Matapae mō 2022/23.

Prospective Financial Statements

Statement of Prospective Comprehensive Revenue and Expense
For the year ending 30 June 2023

	2020/21 Actual \$M	2021/22 Estimated Actual \$M	2022/23 Forecast \$M
Revenue			
Funding from the Crown	68.8	69.6	85.2
Other revenue	0.7	2.2	0.3
Total revenue	69.5	71.8	85.5
Funding Expenditure			
Diverse content	46.3	54.2	54.8
Māori radio	12.9	15.1	17.0
Māori music	0.9	1.0	1.5
Industry support	4.2	3.6	8.0
Total funding expenditure	64.3	73.9	81.3
Operating Expenditure			
Total operating expenditure	3.4	3.6	4.2
Total expenditure	67.7	77.5	85.5
NET SURPLUS/(DEFICIT)	1.8	(5.7)	(0.0)
OTHER COMPREHENSIVE REVENUE AND EXPENSE	0.0	0.0	0.0
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	1.8	(5.7)	(0.0)

The accompanying accounting policies form part of these financial statements.

Actual figures for 2020/21 and Estimated Actual figures for 2021/22 are restated to conform to the reporting format for the Forecast figures for 2022/23.

Tauākī o ngā Panonitanga Tūtanga Tūmatanui Matapae

Mō te tau ka eke ā te 30 Pipiri 2023

	2021/22 Tūnga Whakatau Tata 30 Pipiri 2022 \$M	2022/23 Tūranga Matapae 30 Pipiri 2023 \$M
TE TOENGA I TE 1 HŌNGONGOI	6.7	1.0
Tapeke moni hua me ngā whakapaunga arowhānui mō te tau	(5.7)	(0.0)
TE TOENGA MŌ TE 30 PIRIPI	1.0	1.0

Te Tauaki mō te Tūnga Pūtea Matapae me te Tūnga Pūtea Whakatau Tata

Hei te 30 Pipiri 2023

	2021/22 Tūnga Whakatau Tata 30 Pipiri 2022 \$M	2022/23 Tūranga Matapae 30 Pipiri 2023 \$M
TŪTANGA TŪMATANUI 30 PIRIPI	4.6	1.0
E tohua ana ki:		
NGĀ RAWA		
Ngā rawa ki tēnei wā		
Ngā moni ukauka me ōna ritenga	0.3	0.2
Ngā haumi	20.0	14.6
Hunga noho nama me ērā atu nama mai	0.9	0.7
Te katoa o ngā hua wātea	21.2	15.5
Ngā hua he here kei runga		
Ngā whare, rawa, taputapu	0.1	0.1
Hua whakawairua	0.3	0.7
Tapeke o ngā hua he here kei runga	0.4	0.8
TE KATOA O NGĀ HUA	21.6	16.3
NGĀ TAUNAHATANGA		
Te hunga i noho nama ai te hinonga me ērā atu nama atu	0.7	0.6
Whakawhiwhinga kaimahi	0.2	0.2
Ngā whakaritenga whāngai pūtea	16.1	14.5
Te katoa o ngā taunahatanga o tēnei wā	17.0	15.3
TE KATOA O NGĀ TAUNAHATANGA	17.0	15.3
NGĀ HUA MORE	4.6	1.0

Hei wāhi ngā kaupapa-here kaute e piri nei mō ēnei tauākī pūtea.

Statement of Prospective Changes in Public Equity

For the year ending 30 June 2023

	2021/22 Estimated Position 30 June 2022 \$M	2022/23 Forecast Position 30 June 2023 \$M
BALANCE AT 1 JULY	6.7	1.0
Total comprehensive revenue and expense for the year	(5.7)	(0.0)
BALANCE AT 30 JUNE	1.0	1.0

Statement of Estimated Financial Position and Prospective Financial Position

As at 30 June 2023

	2021/22 Estimated Position 30 June 2022 \$M	2022/23 Forecast Position 30 June 2023 \$M
PUBLIC EQUITY 30 JUNE	4.6	1.0
Represented by:		
ASSETS		
Current assets		
Cash and cash equivalents	0.3	0.2
Investments	20.0	14.6
Debtors and other receivables	0.9	0.7
Total current assets	21.2	15.5
Non-current assets		
Property, plant and equipment	0.1	0.1
Intangible assets	0.3	0.7
Total non-current assets	0.4	0.8
TOTAL ASSETS	21.6	16.3
LIABILITIES		
Creditors and other payables	0.7	0.6
Employee entitlements	0.2	0.2
Funding provisions	16.1	14.5
Total current liabilities	17.0	15.3
TOTAL LIABILITIES	17.0	15.3
NET ASSETS	4.6	1.0

The accompanying accounting policies form part of these financial statements.

Tauākī Kapewhiti Matapae

Mō te tau i mutu ake i te 30 Pipiri 2023

	2021/22 Whakataua Tata Tūturu \$M	2022/23 Matapae \$M
Kapewhiti mai i ngā mahi haumi		
I tae mai he moni i:		
Ngā homaitanga e te Karauna	69.6	85.2
Ngā huamoni i whiwhi	0.2	0.3
Whiwhinga wāhi kē	1.2	1.0
	71.0	86.5
I whakapaua he ukauka ki:		
Utunga kaimahi	(1.9)	(2.1)
Utu ratonga	(1.0)	(2.2)
Utu ki ngā kaipāho me ngā kaihangā pānui	(79.3)	(83.8)
	(82.2)	(88.1)
KAPEWHITI MORE O ROTO I NGĀ MAHI WHAKAHAERE	(11.2)	(1.6)
Kapewhiti more o roto i ngā mahi whakahaere		
I tae mai he moni i		
Ngā homaitanga mai i ngā haumitanga	23.9	16.4
I whakapaua he ukauka ki:		
Hoko haumitanga	(16.4)	(14.6)
Hoko whare, rawa, taputapu	(0.1)	(0)
Hoko taonga whakawairua	(0.2)	(0.4)
KAPEWHITI MORE O ROTO I NGĀ MAHI HAUMI	7.2	1.4
Kapewhiti more o roto i ngā mahi takapūtea	0	0
Pikinga more/(hekenga more) o ngā ukauka me ōna ritenga e puritia ana	(4.0)	(0.1)
Tāpiri ki ngā moni ukauka me ōna ritenga whakatuwhera i te tīmatanga o te tau	4.3	0.3
MONI UKAUKA ME ŌNA RITENGA KATI I TE MUTUNGA O TE TAU	0.3	0.2

Hei wāhi ngā kaupapa-here kaute e piri nei mō ēnei tauākī pūtea.

Statement of Prospective Cash Flows

For the year ending 30 June 2023

	2021/22 Estimated Actual \$M	2022/23 Forecast \$M
Cash flows from operating activities		
Cash provided from:		
Receipts from the Crown	69.6	85.2
Interest received	0.2	0.3
Receipts from other revenue	1.2	1.0
	71.0	86.5
Cash applied to:		
Payments to employees	(1.9)	(2.1)
Payments to suppliers	(1.0)	(2.2)
Payments to broadcasters and programme producers	(79.3)	(83.8)
	(82.2)	(88.1)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(11.2)	(1.6)
Cash flows from investing activities		
Cash provided from:		
Receipts from investments	23.9	16.4
Cash applied to:		
Acquisition of investments	(16.4)	(14.6)
Purchase of property, plant and equipment	(0.1)	(0)
Purchase of intangible assets	(0.2)	(0.4)
NET CASH FLOW FROM INVESTING ACTIVITIES	7.2	1.4
Net cash flow from financing activities	0	0
Net increase/(decrease) in cash held and cash equivalents	(4.0)	(0.1)
Plus opening cash and cash equivalents at the beginning of the year	4.3	0.3
CLOSING CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	0.3	0.2

The accompanying accounting policies form part of these financial statements.

Whakatauritenga o ngā Kapewhiti More mai i ngā Mahi Whakahaere
ki ngā Whiwhinga me ngā Whakapaunga Whānui

Mō te tau ka eke ā te 30 Pipiri 2023

	2021/22 Whakatau Tata Tūturu \$M	2022/23 Matapae \$M
Te katoa o ngā whiwhinga me ngā whakapaunga whānui	(5.7)	0.0
Tāpiri/(Tango) i ngā whakapaunga ehara i te ukauka/(whiwhinga):		
Te hekenga wāriu	0.1	0.1
Te whakaurupā	0.1	0.1
TE KATO A O NGĀ ME A EHARA I TE UKAUKA	0.2	0.2
Tāpiri/(Tango) ngā nekehanga i ngā āhuatanga rawa whakamaahi:		
(Pikinga)/hekenga i ngā nama mai/utunga tōmua	(0.7)	(0.1)
(Pikinga)/hekenga i ngā nama mai me ngā taunahatanga whāngai pūtea	(5.1)	(1.7)
NGĀ NEKEHANGA MORE I NGĀ ĀHUATANGA RAWA WHAKAMAHI	(5.8)	(1.8)
KAPEWHITI MORE O ROTO I NGĀ MAHI WHAKAHAERE	(11.2)	(1.6)

Reconciliation of Net Cash Flows from Operating Activities
to Total Comprehensive Revenue and Expense

For the year ending 30 June 2023

	2021/22 Estimated Actual \$M	2022/23 Forecast \$M
Total comprehensive revenue and expense	(5.7)	0.0
Add/(Less) non-cash expenditure/(income):		
Depreciation	0.1	0.1
Amortisation	0.1	0.1
TOTAL NON-CASH ITEMS	0.2	0.2
Add/(Less) movements in working capital items:		
(Increase)/decrease in accounts receivable/prepayments	(0.7)	(0.1)
Increase/(decrease) in accounts payable and funding liabilities	(5.1)	(1.7)
NET MOVEMENTS IN WORKING CAPITAL ITEMS	(5.8)	(1.8)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(11.2)	(1.6)

Hei wāhi ngā kaupapa-here kaute e piri nei mō ēnei tauākī pūtea.

The accompanying accounting policies form part of these financial statements.

Tauākī ā-Kaupapa-here Kaute

Mō te tau ka eke ā te 30 Pipiri 2022

Te Whakahaere Tuku Pūrongo

I runga anō i te Ture Hinonga Karauna 2004, he hinonga Karauna Te Māngai Pāho. Kei Aotearoa ia e noho ana, e mahi ana. Ko ngā ture e tohutohu ana i te taha whakahaere o Te Māngai Pāho, ko Te Ture Pāho 1989, Te Ture Hinonga Karauna 2004, me Te Ture mō Te Reo Māori 2016. Me kī ko te Karauna o Aotearoa te matua o Te Māngai Pāho.

Ko te mahi taketake a Te Māngai Pāho he whakatairanga i te reo me te ahurea Māori mā te whāngai pūtea pāhotanga, pūtea hanga pānuī, me te whakawhata pānuī.

Hei kawenga tuarua, ka āhei Te Māngai Pāho te tuku pūtea mō te pāho tononoa, te hanga pānuī hei pāho tononoa, mō te whakawhata pānuī me te mahi i ētahi atu mahi hei whakatairanga i te reo me te ahurea Māori.

I roto i tana kawenga i ēnei mahi e toru, i ētahi wā ka kōrerorero tahi Te Māngai Pāho ki ngā kanohi o ētahi atu rōpū Māori, kaipāho, me ētahi atu tāngata ka taea e ratou te āwhina i te whakawhanaketanga i ana kaupapa-here whāngai pūtea.

Nā Te Māngai Pāho tonu i whiriwhiri kia kīia ia he hinonga painga tūmatanui (PBE) mō te wāhi ki ngā mahi pūrongorongo pūtea, ā, kāore e whai kia hoki mai he hua taha moni ki a ia i āna mahi.

Te Tūāpapa o te Whakaritenga Mai i Ngā Tauākī Pūtea

He mea whakarite ngā tauākī pūtea i runga i te whakaaro he whakahaere tūmau tēnei, ā, kua taurite te āhua o te whakahāngai i ngā kaupapa-here kaute i te takanga haeretanga o te tau.

Tauākī mō te ū ki ngā tikanga

He mea whakarite ngā tauākī pūtea nei i runga anō i ngā whakahau a te Ture Hinonga Karauna 2004, e mea ana me mātua ū ki ngā tikanga mahi kaute e whakaaetia whānuitia ana i Aotearoa (NZGAAP).

He mea whakarite anō hoki ngā tauākī pūtea i runga i te ū ki te Upane 1 o ngā paerewa mahi kaute PBE, ā, ū ana ki ngā paerewa PBE.

Te momo moni whakaatu me te whakaawhiwhi

Ko te tāra o Aotearoa te momo moni e whakaaturia ana ki ngā tauākī pūtea, ā, kua oti ngā tauanga katoa te whakaawhiwhi ki te miriona tāra tūtata (\$m).

Te Rūnātanga o Ngā Kaupapa-here Kaute Matua

Ngā Whiwhinga moni

Inā te whakamārama mō ngā kaupapa-here motuhake mō ngā āhuatanga whiwhinga hira i raro iho nei:

Ngā Whiwhinga mai i te Karauna

Ko te tino nuinga o ngā whāngai pūtea ki Te Māngai Pāho i takea mai i te Karauna, ā, he whakatina kei runga i ngā whiwhinga e tae mai ana ki Te Māngai Pāho, e mea ana me whakapau anake ki te whakatutuki i ngā whāinga kua āta tohua i te ture nāna Te Māngai Pāho, me ngā mea e whakaaetia ana mō taua pūtea, i raro i ngā tukunga pūtea a te Karauna. Ki tā Te Māngai Pāho, kāore he here i runga i ngā moni ka tae mai ki a ia, nō reira ka kīia tonutia atu he whiwhinga i te wā e tika ana kia tae mai. Ko te wāriu tōkeke o ngā moni whiwhi mai i te Karauna, kua whakataua iho e taurite ana ki ngā rahinga i tohua rā i ngā whakaritenga tuku pūtea.

Whiwhinga huamoni

E tohua ana te whiwhinga huamoni mā te whakamahi i te tikanga huamoni whai pānga.

Te Tohutanga o Te Tohanga o ngā Pūtea

Ka kīia te tohanga pūtea ki ngā kaupapa pāhotanga he whakapaunga i te tau pūtea e tukua ai te tohanga, engari, me mātua whakaae te poari i mua i te mutunga tau, kua waitohutia hoki te kirimana tuku pūtea e ngā taha e rua. Nā reira kei roto i te whakapaunga ko ngā pūtea i tohaina, engari kāore anō kia utua atu i te mutunga tau. Ko ngā pūtea kāore i utua atu ka tuhi hei taunahatanga pūtea i te tauākī taunahatanga ahumoni. Ka whakaaetia tēnei taunahatanga i te utunga haeretanga o ngā pūtea i raro i te wātaka tukunga e tautohutia ana i te kirimana waihanga.

Kia oti ngā utunga katoa i raro i te wātaka tukunga kāore he here kia whakahokia ētahi pūtea, hāunga ngā mahi kāore te rahi katoa o te utunga whakamutunga i te hiahia, i te otinga o te kaupapa.

Ngā rīhi whakahaere

Ko tēnei mea te rīhi whakahaere he rīhi e kore ai e whakawhitia ngā mōreareatanga me te rangatiratanga o ēnei hanga rīhi ki te kairīhi. Ka tohua ngā utu rīhi i raro i te rīhi whakahaere a Te Māngai Pāho mō tana tari hei whakapaunga i runga i te rārangi torotika mō te wā o te rīhi.

Statement of Accounting Policies

For the year ending 30 June 2022

Reporting Entity

Te Māngai Pāho is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing Te Māngai Pāho's operations includes the Broadcasting Act 1989, the Crown Entities Act 2004 and Te Ture mō Te Reo Māori 2016. Te Māngai Pāho's ultimate parent is the New Zealand Crown.

The primary function of Te Māngai Pāho is to promote the Māori language and Māori culture by making funds available for broadcasting, the production of programmes to be broadcast and archiving programmes.

As a secondary function, Te Māngai Pāho may also make funds available for transmitting on demand, producing content for transmitting on demand and archiving content and other activities to promote the Māori language and culture.

In the exercise of these functions, Te Māngai Pāho will consult from time to time with representatives of Māori interests, broadcasters and others who, in the opinion of Te Māngai Pāho, can assist in the development of funding policies.

Te Māngai Pāho has designated itself as a public benefit entity (PBE) for financial reporting purposes and does not operate to make a financial return.

Basis of Preparation

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

Statement of compliance

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

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards and comply with PBE standards.

Presentation currency and rounding

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

Summary of Significant Accounting Policies

Revenue

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

Revenue from the Crown

Te Māngai Pāho is primarily funded from the Crown, and this funding is restricted in its use for the purpose of Te Māngai Pāho meeting the objectives specified in its founding legislation and the scope of the relevant Crown appropriations. Te Māngai Pāho considers there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement. The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Interest revenue

Interest revenue is recognised using the effective interest method.

Treatment of the Allocation of Funds

The allocation of funds to broadcasting projects is recognised as expenditure in the financial year the allocation is made provided that, prior to the end of the financial year, the project has received Board approval and both parties have signed the funding contract. Expenditure therefore includes funds allocated but not paid out at the year end. The funds not paid out are recorded as funding liabilities in the statement of financial liability. This liability is reduced as the applicant is paid according to the drawdown schedule specified in the production contract.

Once payments have been made according to the drawdown schedule, there is no obligation to return any funding unless the total amount of the final payment is not required on completion of the project.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under Te Māngai Pāho's operating lease for its premises are recognised as an expense on a straight-line basis over the lease term.

Ngā moni ukauka me ōna ritenga

Ka uru mai ki te moni ukauka me ōna ritenga ngā moni kei te ringa, ngā moni whiti, ngā moni kei te pēke me ngā moni haumi e toru marama iti iho rānei te roa e eke ai te haumitanga.

Nama kia utua mai

E tohua ana ngā nama kia utua mai o te wā i te uara hāngai, hāunga ētahi whakaritenga mō te rarunga.

Ka whakaarotia he whai rarunga tētahi nama ina kitea he taunakitanga e kore e taea e Te Māngai Pāho te kohikohi i ngā rahinga katoa e tika ana kia utua. Ko te rahi o te rarunga ko te rerekētanga o te rahi o te nama e kawea ana, i te uara o tēnei wā o ngā rahinga ka tūmanakotia kia kohia.

Ngā haumi

Ngā tāpui wā pūmau pēke

E inea ana ngā haumitanga i ngā tāpui wā pūmau pēke i te tuatahi, mā te rahi ka haumitia. I muri i te kīnga tuatahi, ka inea ngā tāpui pēke i te utu kua oti te whakaurupā mā te whakamahi i te tikanga huamoni whai pānga, hāunga ētahi whakaritenga mō te rarunga.

Ngā whare, rawa, taputapu

E rima ngā momo hua o ngā whare, o ngā rawa, me ngā taputapu. Koia ēnei, ko ngā taputapu tari, ko ngā taonga, tautara noho whare, ngā taputapu rorohiko, ngā whakapaipai whare rīhi me ngā motokā. Kua inea ēnei momo hua katoa i te utunga i muri i te hekenga wāriu me ngā ngaromanga rarunga.

Ngā Tāpiritanga

Ka kīa te utu o tētahi whare, rawa, taputapu he hua mō ērā anake ka mōhiotia tērā e ahu ngā painga ōhanga, pitomata ratonga rānei mō taua mea ki Te Māngai Pāho, ka taea hoki te āta ine i te utu o taua mea. Ko te wāriu o ngā whare, rawa, taputapu ka tuhia tuatahitia, ko te utu i te hokonga mai. Me he hua taha rawa ka riro mai mō te kore utu noa iho, ka whakaaturia tuatahitia ki tōna wāriu tōkeke, i te rā i riro mai ai. Ka kīa te utu ka ara ake i muri i te hokonga tuatahi he hua mō ērā anake ka mōhiotia tērā e ahu ngā painga ōhanga, pitomata ratonga rānei mō taua mea ki Te Māngai Pāho, ka taea hoki te āta ine i te utu o taua mea. Ko ngā utu o te whakaea i te whakatū i nga whare, rawa, taputapu hoki ka tuhia i te tuwhene, te takarepa ranei, i te tūpono haeretanga mai.

Ngā Rironga Atu

Ko ngā pikinga ake me ngā hekenga nā ngā rironga atu ka tuhia mā te whakatairite i ngā hua ki te wāriu o te rawa e kawea ana. Ka tuhia hei tapeke more ngā pikinga me ngā hekenga wāriu ki ngā ākiri i te tuwhene, te takarepa ranei.

Te Hekenga Wāriu

He mea tātaitai te hekenga wāriu o ngā hua taha rawa i runga i te tikanga rārangi torotika, e tohaina ai te utu o tēnā, o tēnā ki te roanga o ngā tau e whakaaetia ana ka toiora a ia, ā, kia eke aua tau, kua noho wāriu kore taua mea. Anei ngā whakatau tata mō ngā tau e toiora ana tēnā me tēnā karangatanga rawa, me ngā pāpātanga whakahaheke wāriu e hāngai ana ki tēnā, ki tēnā:

Ngā taputapu tari	5 tau	20%
Ngā taonga, tautara	9–10 tau	11%
Noho whare		
Ngā taputapu rorohiko	3 tau	33%
Ngā whakapaipai whare rīhi	4–6 tau	17–25%
Motokā	5 tau	20%

Kua whakahaheke te wāriu o ngā whakapaipai whare rīhi puta noa i te wā o te rīhi kāore anō kia pau, o te wā whakatata tata rānei o te toiora o aua whakapaipai, hei te mea poto iho.

Ngā rarunga o te whare, rawa, taputapu

Ko ngā whare, rawa, taputapu me ngā taonga whakawairua e puritia ana i te utu, he oranga toiora ka taea te ine, ka arotakea mō te rarunga ina tohu mai te wā e kore pea tētahi rahi e kawea ana e taea te whakatinana mai. E tuhia ana he ngaro rarunga mō te rahi e tuwhene ake ai te rahi kawenga o tētahi hua i tōna rahi ka taea te whakatinana mai. Ko te rahinga toiora ko te mea rahi o te wāriu tōkeke o tētahi hua, hāunga ngā utu o te hokonga, me te wāriu ina whakamahia. Ko te hua whakamahinga ko te hua o nāianei o te pitomata ratonga e toe ana. E tautuhitia ana mā te whakamahi i te utu whakakapinga i muri i te hekenga wāriu.

Ki te mea ka nui ake te rahi kawenga o tētahi hua i tōna rahi ka taea te whakatinana ka kīa he rarunga tō te hua, ā, ka whakahaheke te rahi kawenga ki te rahi ka taea te whakatinana mai. E tuhia ana te ngaromanga rarunga katoa i te tuwhene, i te takarepa rānei. E tuhia ana te takahuritanga o tētahi ngaromanga rarunga katoa i te tuwhene, i te takarepa rānei.

Ētahi matapae, me ētahi whakaaro kaute pūtaka

E arotakea ana ngā oranga toiora me ngā wāriu e toe ana o ngā whare, o ngā rawa me ngā taputapu i ia rā whakataurite. I roto i ēnei mea, arā ētahi āhuatanga ka whiria, tae atu ki te noho ā-tinana o te hua, te wā te matapaetia ana ka whakamahia e Te Māngai Pāho me ngā whiwhinga rironga atu o te rawa e matapaetia ana ā tōna wā.

Kāore Te Māngai Pāho i whakauru panonitanga ki ō mua whakaaro mō te ora toiora me ngā wāriu e toe ana.

Cash and cash equivalents

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

Receivables

Short-term receivables are recorded at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that Te Māngai Pāho will not be able to collect all amounts due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Investments

Bank term deposits

Investments in bank term deposits are initially measured at the amount invested. After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method, less any provision for impairment.

Property, plant and equipment

Property, plant and equipment consists of five asset classes. These are office equipment, furniture and fittings, computer equipment, leasehold improvements and motor vehicles. All these asset classes are measured at cost less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Te Māngai Pāho and the cost of the item can be measured reliably. In most instances an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction it is recognised at its fair value as at the date of acquisition. Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Te Māngai Pāho and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are expensed in the surplus or deficit as they are incurred.

Disposals

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

Depreciation

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

Office equipment	5 years	20%
Furniture and fittings	9–10 years	11%
Computer equipment	3 years	33%
Leasehold improvements	4–6 years	17–25%
Motor vehicle	5 years	20%

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

Impairment of property, plant and equipment

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use. Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on depreciated replacement cost.

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

Critical accounting estimates and assumptions

The useful lives and residual values of property, plant and equipment are reviewed at each balance date. In doing this, a number of factors are considered, including the physical condition of the asset, the expected period of use of the asset by Te Māngai Pāho and expected disposal proceeds from the future sale of the asset.

Te Māngai Pāho has not made changes to past assumptions concerning useful lives and residual values.

Intangible assets

Software acquisition and development

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

Hua whakawairua

Te hoko me te whakawhanake pūmanawa

Ko ngā raihana pūmanawa kua oti te hoko ka tātaia te wāriu hei hua i runga i te whakapaunga mō te hoko me te taka i te pūmanawa kia whakamahia.

Ka tuhia ko ngā whakapaunga i takea mai i te whakawhanaketanga pūmanawa hei whakamahi whakaroto hei hua whakawairua. Kei roto i ngā utu hāngai ko te whakawhanake pūmanawa rorohiko, ngā whakapaunga kaimahi me tētahi wāhi tōtika mō ngā utu tukupū e hāngai ana.

Ka tuhia ngā utu whakangungu kaimahi hei whakapaunga ina ara ake.

Ka tuhi ngā utu tiaki pūmanawa rorohiko hei whakapaunga ina ara ake.

Ko ngā utu e pā ana ki te whakawhanaketanga me te haere tonu o te pae tukutuku o Te Māngai Pāho ka tuhia hei whakapaunga ina ara ake

Te whakaurupā

Ka tuhia ko te wāriu e kawea ana o tētahi hua whakawairua, he oranga ka taea te ine tōna, mā tētahi rārangi torotika mō te roa o tōna toiora. Ka tīmata te whakaurupā i te rā e wātea ai te hua hei whakamahi, ka mutu hei te rā e kore ai e whakaingoatia taua hua. Ka tuhia te utu whakaurupā mō ia tau moni i te tuwhene i te takarepa rānei.

I pēnei te whakatāhuhu o ngā oranga toiora me ngā pāpātanga whakaurupā o ngā momo hua whakawairua matua:

Ngā pūmanawa rorohiko i hokona	3 tau	33%
Ngā pūmanawa rorohiko i whakawhanaketia	4 tau	25%

Te rarunga o ngā rawa whakawairua

Tirohia te kaupapa-here mō te rarunga whare, rawa, taputapu hoki. He pērā anō te tuhinga o ngā rarunga o ngā rawa whakawairua.

Ētahi matapae me ētahi whakaaro kaute pūtake

Ka whakaarotia ngā oranga toiora o ngā pūmanawa he tōkeke, nā runga i te pai o te mahi me te whakamahi o taua pūmanawa i tērā wā, ā, kāore hoki ka rerekē ā-kiko te wā whakamahi i te pūmanawa.

Ko ngā nama atu

Ka tuhia ngā nama atu wā-poto i te rahi e tika ana kia utua.

Whakawhiwhinga kaimahi

Whakawhiwhinga kaimahi wā poro

Ko ngā whiwhinga kaimahi ka ea, tōna tikanga, i roto i te tekau mā rua marama i muri i te mahinga e te kaimahi i ngā mahi whai pānga, ka inea i runga i ngā whakawhiwhinga tōpū i ngā pāpātanga utu o tērā

wā. Kei roto i ēnei ko ngā utunga ā-tau, ko ngā utu ā-wiki i tōpūtia taea noatia te rā whakataurite, ngā hararei i haupūtia engari kāore anō i whakapaua i te rā whakapaunga, me ngā rā māuiui.

E tuhia ana he taunahatanga me tētahi whakapaunga mō ngā utu tāpiri ina noho mai he herenga kirimana, ina mōhio rānei he āhuatanga tuku iho ērā mahi i roto i ngā tau e ara ake ai he herenga, ā, ka taea hoki te āta whakatau tata i te rahi o te herenga.

Ngā waimaerotanga

Ka tuhia he waimaerotanga mō ngā whakapaunga o raurangi tē mōhioia te rā, te wā rānei ina noho mai he herenga i tērā wā, (ahakoa ā-ture, ā-whakaaro rānei) nā tētahi āhuatanga i pā i mua, me te mōhio me utu tētahi moni pea hei whakaea i te herenga, ā, ka taea hoki te āta whakatau tata i te rahi o te herenga.

Utu Tāke

Kāore e mate ki te utu take mō āna mahi. E noho herekore ana Te Māngai Pāho mō te utu tāke i raro i te Wāhanga 530 o Te Ture Pāho 1989

Tāke Hokohoko

Kua oti ngā tauākī te tuhi i runga i te tikanga Tāke Hokohoko Kaupare, hāunga ngā nama mai, me ngā nama atu, e tuhia ana i te tikanga Tāke Hokohoko kauawhi. Ki te kore he Tāke Hokohoko e taea te kohi mai hei tāke tāuru, kua tuhi hei wāhi o te hua, o te whakapaunga whai pānga rānei.

Ka tuhia te rahi more o te Tāke ka taea te kohi mei, te utu atu rānei ki Te Tari Tāke hei wāhi o ngā nama mai, o ngā nama atu rānei i te tauākī tūnga pūtea.

Ka tuhia ngā Tāke Hokohoko more i whiwhi, i utua atu rānei ki te Tari Tāke, tae atu ki ngā Tāke Hokohoko mai i ngā mahi haumi, takapūtea rānei, hei kapewhiti whakahaere i roto i te tauākī kapewhiti.

Ko ngā whakaūnga me ngā tūponotanga i runga i te tikanga Tāke Hokohoko kaupare.

Ngā tauanga kaute

I takea mai ngā tauanga pūtea i te tauākī o ngā tauākī ā-whāinga whakatutuki i whakamanaia e te Poari i te tīmatanga o te tau pūtea. Kua oti ngā tauanga kaute te whakarite i runga anō i ngā whakahau NZ GAAP, mā te whakamahi kaupapa-here kaute e hāngai ana ki ērā i whakaaetia e te Poari i te takanga o ēnei tauākī pūtea.

Ngā Whakaūnga

Ka whakapuakina ngā utunga kei mua i te aroaro hei whakaūnga ina ara ake he herenga ā-kirimana, mehemea he tika te kī he herenga ēnei kāore anō kia tutuki. Ko ngā whakaūnga e pā ana ki ngā kirimana whakawhiwhi mahi kāore anō kia whakapuakina.

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

Staff training costs are recognised as an expense when incurred.

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

Costs associated with development and maintenance of the website of Te Māngai Pāho are recognised as an expense when incurred..

Amortisation

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

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

Acquired computer software	3 years	33%
Developed computer software	4 years	25%

Impairment of intangible assets

Refer to the policy for impairment of property, plant and equipment. The same approach applies to the impairment of intangible assets.

Critical accounting estimates and assumptions

The useful lives of the software are considered reasonable based on the current performance and use of the software, and there are currently no indicators that the period of use of the software will be materially different.

Payables

Short-term payables are recorded at the amount payable.

Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period 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 sick leave.

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.

Provisions

A provision is recognised for future expenditure of an uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event it is probable that expenditure will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Income Tax

No income tax liability is incurred in respect of any operations. Te Māngai Pāho is exempt from income tax in accordance with section 53O of the Broadcasting Act 1989.

Goods and Services Tax

The financial statements have been prepared on a GST exclusive basis, except for receivables and payables, which are recorded on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are derived from the statement of performance expectations as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Commitments

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

Output Cost Statements

The Output Cost Statements, as reported in the Statement of Performance, report the total funding allocations made for the radio and television outputs for the year ending 30 June 2023. They also report the costs of administrative activities undertaken by Te Māngai Pāho.

Ngā Tauākī Whakapaunga Tutukitanga

Ko tā ngā Tauākī Whakapaunga Tutukitanga, i pūrongotia rā i te Tauākī Tutukitanga, he pūrongo i ngā tohanga tukunga pūtea katoa mō ngā tutukitanga reo irirangi, whakaata hoki mō te tau ka mutu ā te 30 Pipiri, 2023. Ka pūrongo hoki ēnei i ngā whakapaunga mō ngā mahi whakahaere e kawea nei te Te Māngai Pāho.

Kāore he huringa ki ngā ritenga toha whakapaunga mai i te rā o tērā o ngā tauākī pūtea i arotakea.

Ētahi matapae, me ētahi whakaaro kaute pūtake

I te takanga o ēnei tauākī pūtea, kua whakatauria e Te Māngai Pāho ētahi matapae, whakaaro hoki mō ngā rā e tū mai nei. Ka rerekē pea ngā putanga tūturu o muri atu i tā ēnei ēnei matapae, whakaaro hoki i takea mai ngā matapae, whakaaro hoki i o mua wheako me ētahi atu take, tae atu ki ētahi tūmanako mō ngā āhuatanga o ngā rā e tū mai nei e whakaarotia ana he tika, i roto i ngā āhuatanga katoa o te wā.

Arotakea ai ngā matapae, whakaaro hoki i tēnā wā, i tēnā wā. E tuhia ana ngā whakahoutanga o ngā whakatau tata kaute i roto i te wā i whakahoutia ai ngā whakatau tata, mehemea e pā ana ki te whakahoutanga ki taua wā

anake, engari mehemea e pā ana te whakahoutanga ki ngā wā o nāianei, me ngā rā e tū mai nei, ka tuhia ki te wā o te whakahoutanga me ngā wā e tū mai nei.

Inā ngā hua tūturu i muri i ēnei matapae, whakaaro:
Ka tutuki i ngā kaupāho me ngā kaihangā pānui o rātou herenga ā-ture i roto i te wātaka i runga anō i te kirimana;

Ko tā Te Māngai Pāho he aromatawai i ngā oranga toiora o ngā whare, o ngā rawa me ngā taputapu me te wāriu e toe ana, mā te whiriwhiri i tōna huhua o ngā āhuatanga, pēnei me te takoto ā-tinana o te hua, te wā e whakaarotia ana ka whakamahia e Te Māngai Pāho me te tohanga e tūmanakotia ana mai i te hokonga o te hua ā ngā rā e tū mai nei. Kāore i mahia e Te Māngai Pāho ētahi huringa nui ki o mua matapae, whakaaro hoki, me ngā wāriu oranga toiora.

Ko ngā whakataunga taketake mō te hoatu i ngā kaupapa-here kaute

Kīhai ngā kaiwhakahaere i whakatau taketake i ētahi āhua i te hoatutanga i ngā kaupapa-here mō te tau ka eke ā te 30 Pipiri 2022.

There have been no changes to the cost allocation methodology since the date of the last audited financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, Te Māngai Pāho has made estimates and assumptions concerning the future. Subsequent actual results may differ from these estimates and assumptions. The estimates and assumptions are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key estimates and assumptions are:

Broadcasters and producers will fulfil their legal obligation within the timeframe as per the contract.

Te Māngai Pāho assesses property, plant and equipment's useful lives and residual value by considering a number of factors, such as the physical condition of the asset, expected period of use of the asset by Te Māngai Pāho and expected disposal proceeds from the future sale of the asset. Te Māngai Pāho has not made significant changes to past assumptions concerning useful lives and residual values.

Critical judgements in applying accounting policies

Management has exercised no critical judgements in applying the accounting policies for the year ending 30 June 2023.



Beyond Matariki – Long White Cloud Productions

