



2020/21



Te Māngai Pāho Statement of Performance Expectations 2020/21 Presented to the House of Representatives Pursuant to Section 149 of the Crown Entities Act 2004

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#### Maia, maranga

Maia, maranga te rangi e tū iho nei Maia, maranga te papa e takoto ake nei Maia, areare ki roto, maia, areare ki waho He uru ora! He uru ora!

#### Tina

Tina toka te manawa ora! Manawa ora ki te whakatipua Manawa ora ki te whakatawhito Hōmai te mouri ora! Ko te ora i te pū, i te weu, i te aka, i te tāmore

#### Tēnei te ora ka tupu

Tuputupu nūnui, tuputupu rōroa te ora Rere mai te waiora Ka uru ora! Ka uru ora ... eee hai! Hui e! Tāiki e!1

This document is prepared as we, as a nation, face very challenging times. The economic and social impacts of COVID-19 will be with us for some considerable time to come. The government, and the country has been obliged to re-prioritise budget aspirations to address the enormous and unexpected economic disruption foisted upon us. In the face of this challenge, it is understandable that the Māori media sector has not received significant new funding in Budget 2020.

While the path of Te Ao Pāpāho Ki Tua - Māori Media Sector Shift has been disrupted by the arrival of COVID-19, there is a desire and expectation within the sector that we do our best to continue the momentum we had gained prior to the disruption of COVID-19. It is also inevitable, that the already rapid rate of change in the media and communications sector will be accelerated by the fallout from COVID-19.

The impact on our colleagues in mainstream media has been dramatic. It is also likely there will be changes in that sector which spill over into Māori media. Despite the challenges we face. Te Māngai Pāho will continue to work closely with all our key stakeholders to advance the objectives of Te Ao Pāpāho ki Tua to develop and create a Māori Media sector that is efficient, effective and relevant to all Māori language audiences. We will also maintain a focus

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on keeping our kaimahi and community safe as our sector develops new operating models to meet the enhanced health and safety requirements of a post COVID-19 world.

While there is growing optimism that the economic impact of the pandemic will not be as dire as initially projected there is little doubt we will be faced with a period of financial constraint. That means Te Māngai Pāho and the Māori media sector will be challenged as we seek to reenvisage what we currently do and explore what is possible. The commitment of Te Māngai Pāho is to continue to work collaboratively with our community in an open, honest and agile way as we all look to explore how we can all achieve more for te reo Māori from our existing resources.

Te Māngai Pāho's 2020/21 Statement of Performance Expectations reflects our proposed performance targets and forecast financial information for the year ending 30 June 2021 in accordance with sections 149E and 149G of the Crown Entities Act.

Te Māngai Pāho Board Chair 30 June 2020

i- Ngavine. Kim Ngarimu

**Board Member** 30 June 2020

1. Nā Che Wilson o Te Paepae Waho - Che's Channel

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l a mātou e whakataka ana i tēnei pūrongo, e anga ana mātou i ngā mātātaki ka toro haere tonu mō te wā āhua roa nei. Kei runga i a tātou katoa te urutā COVID 19 e iri ana, me tōna pānga anō hoki ki ngā mahi ōhanga me ngā mahi pāpori mō tētahi wā roa tonu nei. Mai i tērā kua noho te Kāwanatanga me te motu hoki ki te whakahou i ngā wawata o te tahua ki te whakatau i ngā raru nui ā-ōhanga i pā ki runga i a tātou. Nā runga i tēnei āhuatanga, e mārama ana i te take kāre i riro i te rāngai pāpāho Māori i ngā momo tahua hou mai i te Tahua 2020.

Ahakoa te pānga mai o te urutā COVID-19 ki te ara whai o Te Ao Pāpāho Ki Tua - Māori Media Sector Shift, he nui tonu te hiahia me te wawata hoki o te rāngai kia ngana tonu ki te whai i te huarahi i whāia i mua i te taunga mai o COVID-19. Kāre e kore, nā te tere o ngā panonitanga i roto i te rāngai pāpāho, whakawhitiwhiti kōrero hoki, ka tere kē atu ngā panonitanga mai i te otinga o te COVID-19.

Ka nui kē hoki te pānga o tēnei āhuatanga ki runga i a tātou hoa pāpāho auraki. Kāre e kore ka whai pānga mai hoki mai ki te rāngai pāpāho Māori. Ahakoa ngā piki me ngā heke, ka noho tonu a Te Māngai Pāho ki te mahitahi me ā mātou hunga whai pānga ki te kōkiri i ā mātau whāinga o Te Ao Pāpāho ki Tua ki te whanake me te waihanga rāngai pāpāho Māori e whai hua ai, e whai māramatanga ai, e hāngai ai ki te hunga mātaki reo Māori. Ka whai aro atu mātou ki te

tiaki, ki te whakahaumaru i ā mātou kaimahi, hapori hoki, e ngana nei mātou ki te hanga i ngā tauira whakahaere hou, e tutuki ai ngā ritenga haumaru, hauora hoki i tua i te ao COVID-19.

Ahakoa ngā tirohanga whakamua kare e pērā rawa te kaha o te pānga mai o te mate urutā ki ngā mahi ōhanga, i tērā i matapakihia i mua, ahakoa tērā ka taka tonu ngā here ki ngā tahua moni. Ko te mahi a Te Māngai Pāho me te rāngai pāpāho Māori he tiro anō ki ā mātou mahi ka tūhura he aha ngā momo ara hei whai. Ko te manawanui a Te Māngai Pāho, ko te mahitahi me te hapori kia tika, kia pono, kia māmā ai te tūhura me pēhea te whakanui ake i te reo Māori mā ngā rawa kei i a tātou i tēnei wā.

E whakaata ana te Tauākī ā-Whāinga Whakatutuki 2020/21 a Te Māngai Pāho i ngā performance targets and me ngā pārongo tahua kua matapakia mō te tau e oti ana i te 30 Pipiri 2021 e ai ki ngā tekiona 149E me te 149G o te Crown Entities Act.

ama Dr Eruera Tarena

Te Heamana o te Poari o Te Māngai Pāho 30 Pipiri 2020

i- Ngavine. Kim Ngarimu

Mema o te Poari o Te Māngai Pāho 30 Pipiri 202

1. Nā Che Wilson o Te Paepae Waho - Che's Channel

# **Our Operating Context**

Obviously dealing with the ongoing impacts of the COVI-19 pandemic are going to be a key focus for Te Māngai Pāho and our community during the next twelve months. Managing our collective response within our existing baseline funding will be a challenge. Already the screen sector as a group is sharply focused on what changes will be required in the post COVID-19. While the immediate focus of the wider screen sector has been to re-ignite the flow of offshore investment into New Zealand, the work that they have undertaken to enhance health and safety protocols will help inform our future model as well.

Change has become a constant for Te Māngai Pāho and our community; the media and communications landscape continues to evolve at an ever increasing rate. Coalescing an ever-increasing range of delivery platforms with growing demand from audiences for content when and how they want it. The impact of COVID-19 will greatly accelerate that change, particularly on the mainstream commercial media sector. Advertising revenues upon which that sector depends have plummeted. The Maori media sector is almost fully funded by the government largely through the Māori Development vote and we can consider ourselves fortunate that there has been no reduction in funding for the 2020/21 financial year.

The challenge for all of us, is how can we do better with what we have?

Our first priority must be, how do we help our sector through this crisis? We need to emerge from this setback stronger, better, fitter. That may mean less production and more development and capacity building, but these decisions will be made with the sector. Regardless, we will need to continue addressing the issues highlighted by Te Ao Pāpāho ki Tua - Māori Media Sector Shift (MMSS), Prior to COVID-19 there was general agreement that we needed to be more agile and adaptive to be fit for purpose, for our tamariki and mokopuna in the future. While that has not changed, it may be that we need to review the path we take to achieve that objective.

Te Māngai Pāho, proactively seeks partnerships that will produce high quality, engaging, content that is available to promote Māori language and culture on multiple platforms. While ensuring our traditional platforms Maori Television and Iwi Radio are supported in the transition to a multiplatform environment will remain a key focus, this cannot be at the expense of growing audience. We understand that this will require a delicate balance between audience growth and our primary goal of better Māori language outcomes.

Over the course of the next twelve months Te Māngai Pāho will work with the sector to explore and hopefully define that balance. In the previous financial year we experimented with innovation. While there were one or two notable successes (particularly in the Maori music space) the overall impact was a little disappointing. Early in the new financial year Te Māngai Pāho will explore with the sector an innovation model that will hopefully provide both more clarity around our aspirations and generate sector participation.

Collaboration will remain central to our approach. We are committed to working with Te Mātāwai and other partners in both Māori language revitalisation and the Māori media domains to deliver a collective impact which is greater than the sum of our individual parts.

Fundamental to the success of our collective approach is the ongoing support of all participants to the shared vision "Kia Mauri Ora Te Reo", with its related 2040 indicators of success.

- 85% of New Zealanders (or more) will value te reo Māori \_ as a key part of national identity.
- One million New Zealanders can speak at least basic te reo Māori.
- 150.000 Māori aged 15 and over will use te reo Māori as much as English.

In our recently published Statement of Intent we articulated how we will contribute to the long term goals of Te Whare o te Reo Mauri Ora. Our objective over the next five years is to inspire more New Zealanders to speak more te reo Māori.

Our work is also aligned with the Government's commitment to improving intergenerational wellbeing, which will be analysed and measured using Treasury's Living Standards Framework. From a delivery perspective, our activities directly contribute to the Living Standards Framework Cultural Identity domain indicators:

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

# Horopaki Whakahaere

E tika tonu ana i roto i tēnei wā o te urutā COVID-19. me Atu i te tau e tū mai nei, ka mahi a Te Māngai Pāho me te noho ko tērā hoki hei whāinga matua mō Te Māngai Pāho rāngai ki te tūhura me te whakarite i tēnei whakatauritenga. I me tōna hapori i te tau e tū mai nei. He wero nui tā mātou ngā tau ki muri i whakamātautau me ngā āhuatanga auaha. me ā mātou mahi urupare me ngā tahua kei i a mātou i Ahakoa te whai hua o ētahi o ngā kaupapa (ko ērā o te wāhanga puoro Māori), kāre tonu te nuinga o ngā mahi i eke tēnei wā. Kua hāngai kē te rāngai kiriata ki ngā panonitanga me whāia e rātou i tua atu o te COVID-19. Ahakoa te hāngai ki ngā taumata i wawatahia. Hei te tīmatanga o tēnei tahua pū a te rāngai kiriata ki te tō mai i ngā tahua haumi mai i tau, ka noho a Te Māngai Pāho ki te tūhura me te rāngai tāwāhi ki Aotearoa nei, ko ngā tikanga hauora, haumaru tonu i ngā tauira auaha hei whakarato māramatanga ki ō hoki kua oti i a rātou ka noho hei tūāpapa mō ngā rā ki tua. mātou wawata, hei whakamahi mā te rāngai.

Kua tino hoa nei te panonitanga ki a Te Māngai Pāho me Ko te mahitahi te mea nui ki a mātou. E manawanui tana hapori; ka rite tonu te tere o ngā panoni a te hunga ana mātou ki te mahi me Te Mātāwai me ērā atu o ngā pāpāho, whakawhiti korero hoki, nā runga i ngā āhuatanga whakahoatanga whakarauora reo Māori me ngā whaitua o te wā. He whakakotahi hoki i ngā momo pūkaha tuku pāpāho Māori, kia kotahi atu ai te tuku korero, kia nui ake i korero ma te minenga, i te wa e hiahiatia ana, me te ahua e tā tēnā, tā tēnā e tuku haere nei me tona kotahi. hiahiatia ana hoki. Nā runga hoki i te pānga o te COVID-19, Ko te tūāpapa o tō mātou angitu, ko te mahitahi, ko te ka tere kē atu ngā panonitanga, tūturu tonu mō te rāngai matakite e whāia ana e mātou katoa, arā, "Kia Mauri Ora Te pāpāho auraki. Kua mimiti kē ngā tahua whakatairanga Reo", me ona momo paearu o te angitu mo 2040. e kaha whirinaki atu nei te rāngai pāpāho. Ko tā te rāngai 85% o Aotearoa (neke atu rānei) ka kite i te wāriu o te pāpāho Māori, nā te Kāwanatanga te pūtea tautoko, mai i te reo Māori, he wāhanga nō te tuakiri ā-motu. pōti Whakawhanake Māori, ā, waimarie katoa kāre i mimiti ngā tahua mō te tau tahua o 2020/21. Kia kotahi miriona te hunga ka taea te kõrero Māori,

Ko te take nui ki a mātou, me pēhea te whakapakari ake i ngā ara kei i a tātou?

Ko te whāinga tuatahi pea. Me pēhea te āwhina i te rāngai ai. e noho mõrearea nei? Me puta ake tātou i tēnei raru, me tū kaha, me tū pakari, me tū māja hoki, Ākene me iti iho te l roto i tā mātou Tāuākī Whakamaunga Atu, i kī mātou ka whakaputanga, kia rahi ake te wāhi ki te whakawhanake me pēhea tā mātou takoha atu ki ngā whāinga pae tawhiti a Te te whakapiki raukaha, ā, mā te rāngai anō e whakamana Whare o te Reo Mauri Ora. Ko tā mātou e whai ana, i roto i hoki. Ahakoa tērā, me whai haere i ngā take i whakaputaina ngā tau e rima, e tū mai nei, ko te whakaaweawe i te hunga e Te Ao Pāpāho ki Tua - Māori Media Sector Shift (MMSS), I o Aotearoa kia kaha ake te korero i te reo Maori. mua i te COVID-19 he whānui te whakaae kia kaha moruki, E rārangi nei a mātou mahi ki tā te Kāwana e manawanui nei kia kaha ake hoki tō tātou urutaunga, mō ā tātou tamariki, ki te whakapakari i te hauoratanga ā-reanga nei, e tātaritia mokopuna hoki mō ngā rā ki tua. Ahakoa kāre i rerekē atu. ana, e inehia ana mā te whakamahi i te Anga Aronga Oranga ko te mea kē me arotake hoki i te ara e whāia nei e tātou a Te Tai Ōhanga. Mai i te tirohanga whakaatu, e hāngai ana kia tutuki ai te kaupapa. a mātou tūmahi ki ngā tohu whaitua o te wāhanga Tuakiri Ko tā Te Māngai Pāho, he rapu i ngā te hunga Ahurea a te Anga Aronga Oranga:

whakahoatanga e whai kounga ana, e whai korero ana, e wātea ana hoki ki te whakatairanga i te reo Māori me tōna ahurea ahakoa he aha te pūkaha. Ahakoa ka tautoko tonu i ngā pūkaha tawhito pēnei i a Whakaata Māori me ngā Reo Irirangi ā-lwi, e whakawhiti nei tātou ki ngā momo pūkaha kē, ki te tipu te minenga, me tipu anō hoki ngā momo pūkaha ka taea. E mārama ana ki a mātou me whakataurite hoki mātou i te tipu ā-minenga me te whāinga matua o te kounga o ngā whāinga reo Māori

- ahakoa iti nei.
- Kia 150,000 ngā Māori mai i te 15 neke atu te pakeke, he rite tā rātou korero Māori, ki ta rātou i korero Pākehā

- a. Te whakaputa tuakiri.
- b. Te hunga kõrero i te Reo Māori.

# What we want to Achieve



#### **TE RAUKAHA** CAPACITY

Strengthen the ability of the Māori media sector to contribute to revitalisation of te reo Māori.



#### **TE WAIHANGA** CREATION

Encourage creativity, innovation and excellence in Maori content and music.



#### **TE MINENGA** AUDIENCE

Grow audiences and engagement with quality accessible Māori content.

'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'.

To support this vision we seek to inspire more people to speak more te reo Māori and to increase the awareness of Māori values and practices within Aotearoa New Zealand.

We focus on ensuring te reo Māori is valued by exposing whānau, hapū, iwi, Māori communities and all New Zealanders to quality te reo Māori and tikanga Māori content.

We aim to be adaptive, innovative and collaborative in the way we go about our business; delivering better results and seeking to continuously improve the contribution that we and our partners in the Māori media sector make to revitalisation of te reo Māori. That must include creating an environment in which our partners are confident to experiment, reflect and learn, in order that we boost our collective impact on te reo Māori.

Our approach will focus our attention on three key areas:

#### TE MINENGA (AUDIENCE):

Grow audiences and engagement with quality accessible Māori content.

#### **TE WAIHANGA (CREATION):**

Encourage creativity, innovation and excellence in Māori content and music.

#### TE RAUKAHA (CAPACITY):

6

Strengthen the ability of the Māori media sector to contribute to revitalisation of te reo Māori.

As a result of the changes in the landscape, we have been able to make a significant change in our strategic approach.

In the course of our 25 year revitalisation journey, Te Māngai Pāho has taken the lead with the provision of funding for relatively low Māori content programming. We are pleased to see that there is now not only a greater appetite for Māori language content but also a greater willingness to supply this content from our strategic partners.

In this document, Te Māngai Pāho has "Right-shifted" its own focus on the KoPA continuum, confident that we have the support and commitment of others to provide programming aimed at audiences with a lower level of fluency. Therefore, Te Māngai Pāho has now moved to concentrate only on content that contains 30% te reo Māori, or more. Although we will continue to work proactively with mainstream platforms and agencies to grow and improve their respective contributions to te reo Māori.

For the 2020/21 financial year Te Māngai Pāho has adjusted its purchasing framework to exclude content that does not have at least 30% te reo Māori content. This does mean that some content we have previously funded will no longer qualify for our funding, unless of course, the content producers and commissioning platform agree to increase the quantity of te reo Māori to above the minimum threshold.

Our sector has been fortunate to receive a one-off amount of \$3.0 million in this financial year to develop a more collaborative approach to Māori news and current affairs. There is an expectation that there will be improved regional participation. Te Māngai Pāho will work with all key stakeholders to achieve better outcomes in this space.

Our goals for 2020/21 in each of our three focus areas are shaped by our values, our operating principles and our purchasing framework; these goals will drive our efforts this year.

# Kaupapa Hei Whakatutuki



#### TE RAUKAHA

Te whakapakari i te kaha o rāngai pāpāho Māori ki te tautoko mai i te whakarauoratanga o te reo Māori.

Te whakahau i te waihangatanga, i te auahatanga me te hīranga i roto i ngā hōtaka me ngā puoro Māori

'Ahakoa kei whea, Ahakoa āwhea, Ahakoa pēwhea, Kōrero Māori'. Te pae tawhiti a Te Māngai Pāho, e whakaata ana, e tautoko ana i te matakite a te Maihi Karauna 'Kia māhorahora te Reo'

Ki te tautoko i tēnei matakite me mātua rapuhia tētahi ara hei whakaaweawe i te minenga kia kaha korero i te reo Māori, me te whakawhānui i te aronga ki ngā uara me ngā tikanga Māori ki Aotearoa nei.

Ko tā mātou, he hāngai ki te whakaatu i te kounga o te reo Māori ki ngā whānau, ki ngā hapū, ki ngā iwi me ngā hapori Māori, tae atu ki te hunga noho ki Aotearoa ki te reo me ngā tikanga kounga, e kounga ai a rātou ao.'

Ko ta mātou e whai ana, kia urutau, kia auaha, kia mahitahi mātou i roto i ngā mahi pakihi; te tuku tika me te rapu ara hei whakapai ake i a mātou takoha ko te rāngai pāpāho Māori, ki te rauoratanga o te reo Māori. Me mātua waihanga hoki i tētahi tajao e rata ai a mātou whakahoatanga ki te whakamātau, ki te whakaata me te akoako, e kotahi tonu te panga o a tātou mahi ki te kaupapa ake o te reo Māori.

E toru ngā ara matua ka whāia e mātou:

#### **TE MINENGA:**

Te whakatipu i te minenga ki te kounga me te āheitanga o ngā hōtaka Māori.

#### **TE WAIHANGA:**

Te whakahau i te waihangatanga, me te auahatanga i roto i ngā hōtaka me ngā puoro reo Māori.

#### **TE RAUKAHA:**

Te whakapakari i te kaha o rāngai pāpāho Māori ki te tautoko mai i te whakarauoratanga o te reo Māori.

Mai i a mātou tirohanga o te takotoranga, i taea e mātou te panoni i tā mātou ara rautaki.



### **TE WAIHANGA**

#### TE MINENGA

Te whakatipu i te minenga ki te kounga me te āheitanga o ngā hōtaka Māori.

l ngā tau e 25 o te rauoratanga o te reo, ko Te Māngai Pāho te kaiārahi me te whakaratonga tahua mō ngā hōtaka reo Māori iti noa nei. E harikoa ana mātou ki te kite he nui ake te hiakai mai ki ngā kōrero reo Māori, me te mahi a ō mātou whakahoatanga ā-rautaki ki te tuku mai i ngā kōrero reo Māori hoki.

I roto i tēnei tuhinga kua noho a Te Māngai Pāho ki te "nekewhakatematau" i tōna aronga ki te tauira KoPA, i runga anō i te whakaaro ka tautoko, ka manawanui mai ētahi ki te whakarato hōtaka e hāngai ana ki te minenga e ako tonu ana i te reo Māori. Nā runga i tērā, ko te whai a Te Māngai Pāho ko te hāngai ki ngā kōrero e āhua 30% te reo Māori, neke atu rānei i roto i ngā hōtaka. Ahakoa tēnei āhuatanga, ka noho tonu mātou ki te awhi me te tautoko i ngā umanga me ngā pūkaha auraki ki te whakatipu me te whakapai ake i a rātou ake takohatanga ki te reo Māori.

Ā. mō te tahua tau 2020/21 kua āhua panoni a Te Māngai Pāho i tōna anga hokohoko, kia kore e uru mai ngā hōtaka iti iho i te 30% te nui o ngā kōrero reo Māori. Na runga i tēnei āhuatanga, kua kore pea ētahi o ngā kaupapa i tautokohia e mātou i mua, e taka mai ki raro i tēnei āhuatanga, heoi, ki te whakawhānuihia ake e aua rōpū, te ōrau o ngā kōrero reo Māori ki tua atu o te 30%, ka pai noa te tuku tahua.

Waimarie katoa to mātou rāngai kua whakawhiwhia mai te \$3.0 miriona mō tēnei tahua tau, hei whanake ara mahitahi mō ngā pūrongo me ngā kōrero mohoā Māori. Tōna tikanga ka whakauruhia ki ngā rohe ā-motu hoki. Ka noho a Te Māngai Pāho ki te mahitahi me ona tangata whai panga, kia pai ake ngā tutukitanga o tēnei kaupapa.

Ko a mātou whāinga mō te tau 2020/21 mō ngā wāhanga e toru, e hāngai ana ki ngā uara, ki a mātou mātāpono whakahaere me tā mātou anga hokohoko; mā ēnei kaupapa e arataki i a mātou mahi mō te tau

# **Investment Framework**

# Tikanga Matua ā-Haumi



ngā arotahi matua Key Focus Areas



## TE RAUKAHA

Strengthen the ability of the Māori media sector to contribute to revitalisation of te reo Māori.



## TE WAIHANGA

Encourage creativity, innovation and excellence in Māori content and music.

8°

MAJOR OUTCOME Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te nui ake o te reo Māori.

More New Zealanders speaking more te reo Māori.

WHĀINGA OTINGA Our Outcomes



BEHAVIOURS AND ATTITUDES



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#### MAIHI KARAUNA GOALS

At least 85 percent of New Zealanders will value te reo Māori as a key part of national identity.

At least 1,000,000 New Zealanders will have the ability and confidence to talk about basic things in te reo Māori.

At least 150,000 Māori aged fifteen and over will use te reo Māori as much as English.



## TE MINENGA

Grow audiences and engagement with quality accessible Māori content.

## **Our Outcome** Framework

#### OUR VISION

Ahakoa kei whea, ahakoa āwhea, ahakoa pēwhea, Korero Māori! Māori language – everywhere, every day in every way!

#### MAJOR OUTCOME

Tokomaha ake ngā tāngata o Aotearoa e korero ana i te nui ake o te reo Maori. More New Zealanders speaking more te reo Māori.

## Poutarāwaho Whakaputa Hua

TŌ MĀTOU TIROHANGA Ahakoa kei whea, ahakoa āwhea, ahakoa pēwhea, Korero Māori!

#### Ngā Arotahi Matua





**TE RAUKAHA** 

### **TE WAIHANGA**

## TE TAU KEI MUA I A TĀTOU:

I te tau 2020/21 ka hāngai ngā mahi whakarauora i te reo Māori ki ngā wāhanga e whai ake nei:





















**TE WAIHANGA** 

Te whakatipu i te raukaha a Te Māngai Pāho me te Rāngai

Te manawarū ki te mahitahi o te Rāngai Te waihanga i ngā Pāpāho Māori nei

Te whakatipu i ngā whakahoatanga hou Te whai aro ki te w

tamariki me ngā r kōrero reo Māori



#### **Key Focus Areas**



**TE RAUKAHA** 

CAPACITY



**TE WAIHANGA** CREATION

**TE MINENGA** 

AUDIENCE

THE YEAR AHEAD AT A GLANCE In 2020/21 we will focus our Māori language revitalisation efforts in the following areas to:



**TE RAUKAHA** CAPACITY

Grow the capacity of both Te Māngai Pāho and the sector

Incentivise a more collaborative Māori Media sector

Pursue innovative partnerships



**TE WAIHANGA** CREATION

Foster creativity, innovation and excellence

Support a diverse range of high quality Māori content

Focus on engaging Māori content for tamariki and rangatahi



**TE MINENGA** AUDIENCE

Increase audience engagement with Māori content

Ensure all Māori content is available on multiple platforms

Experiment with new rangatahi initiatives

Te Māngai Pāho

Te Māngai Pāho

WHĀINGA MATUA Tokomaha ake ngā tāngata o Aotearoa e korero ana i te nui ake o te reo Maori.





**TE MINENGA** 

Te whakahau i te waihanga, i te auaha	Whakatipu i te urunga mai o te
me te hiranga	minenga ki ngā kōrero reo Māori
Te waihanga i ngā kōrero Māori kounga	Te takoto mai o ngā kōrero reo Māori
nei	ki runga i ngā pūkaha katoa
Te whai aro ki te whakauru mai a ngā tamariki me ngā rangatahi ki ngā kōrero reo Māori	Te whakamātau kaupapa hou mā ngā rangatahi

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Tauākī ā-Whāinga Whakatutuki 2020/21

Measuring Our Performance



## **Strategy Impact** Measures

## **Rautaki Ine** i te Whaihua



We work collaboratively with entities that share a direct stake in achieving Māori language outcomes to rationalise effort around outcome measurement and evaluation.

The KoPA (ZePA) measurement model provides a means of segmenting survey respondents along a language and cultural behaviour learning continuum that comprises three major states or zones:

#### KORE (ZERO)

in which there is no use and no receptivity towards Māori language

#### **P**O (**PASSIVE**)

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in which an individual is accommodating of Maori language but there is little to no use

#### AWATEA (ACTIVE)

in which the individual actively strives to advance the Māori language.

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 (Zero) to Awatea

(Active). Right-shifting an individual from Kore (Zero) to Po (Passive) can generate increased awareness and support for language revitalisation more broadly, and the subsequent Right-shift from Po (Passive) to Awatea (Active) is then easier to achieve. It also allows for the segments to be analysed within the context of our annual Audience Survey.

In the past year we have collaborated with other agencies in the sector and Statistics NZ to strengthen the model's integrity. That has enabled us to more accurately define the segmentation of the population on the KoPA continuum and im prove our ability to target specific audiences.

The graph overleaf shows the percentage of the New Zealand population that falls within each KoPA model segment and the 2018/19 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 2019 position.

In 2020 Te Māngai Pāho has 'personalised' the model for te reo Māori by rebranding it KoPA and providing kupu Māori for the stages in the progression along the continuum from Kore to Awatea.<sup>2</sup>

Every lwi has its own traditions in respect of the whakapapa from 'te Kore ki te Ao Mārama'. The kupu we have chosen are drawn from a Whanganui tauparapara.

Ka mahi ngātahi mātou me ngā hinonga kia tutuki pai ngā whāinga reo Māori, e mārama ai te whakatakoto i te inetanga me te arotakenga o ngā mahi.

E whakarato ana te KoPA (ZePA) i tētahi tauira inetanga hei wāwāhi i ngā uruparetanga mai i te akoranga whaiaro motukorenga e ai ki ngā wāhanga e toru kei raro nei:

#### KORE

kāore te reo Māori e whakamahia, kāore e arohia

#### ΡŌ

ka aro te tangata ki te reo Māori, engari kāore tonu e whakamahia ana

#### AWATEA

ka aro te tangata ki te whakatairanga, whakawhanake i te reo Māori.

E miramira ana te tauira nei i te āhua o te 'nekewhakatematau' o te tangata takitahi mai i te Kore, ki te Pō, tae atu ki te Awatea, e whakakaha ake ia i tōna reo i roto i te pāpori. Ehara i te mea me haere mai i te Kore, tōtika atu ki te Awatea tonu. Mā te 'neke whakatematau' o te tangata, ka puta ake he aronga, he māramatanga, he tautokotanga hoki mō te whakarauoratanga o te reo, ā, ka kitea hoki te mama o te neke mai i te Pō ki te Awatea. Ka taea hoki te kite i ngā tātaritanga o ngā wāwāhitanga nei i roto i ta mātou tirohanga whānui i te Minenga ā-tau.

I te tau kua pahure nei, kua noho mātou ki te mahitahi me ētahi atu umanga tae atu ki Tatauranga Aotearoa ki te whakakaha ake i te tauira nei. Nā tērā tū āhua i āwhina i a mātou ki te whakarite i te wāwāhitanga o te taupori kei runga i te motukorenga KoPA, kātahi ka whakapakari ake i tā mātou āhei ki te toro atu ki ngā minenga e hiahiatia ana e mātou.

E whakaatu ana te kauwhata i te whārangi e whai ake nei i te ōrautanga o te taupori o Aotearoa e taka mai ana ki te tauira KopA tae atu ki te waenganui tau 2018/19.

Ko te whāinga matua mō tō mātou rāngai he neke i te whanonga me te whaiarotanga o te taupori o Aotearoa kia aro atu ki te reo Māori me tōna ahurea kia tae ki te putanga o tō mātou tirohanga whānui mō tērā taha o te tau 2019.

I te tau 2020, na Te Māngai Pāho i 'whakawhaiaro' i te tauira nei mō te reo Māori mā te tapa ki te ingoa KoPA me te whakarato kupu Māori mō ngā wāhanga o te rārangi motukorenga mai i te Kore ki te Awatea.<sup>2</sup>

Kei tēnā iwi, kei tēnā iwi ōna ake tikanga e pā ana ki te whakapapa o 'te Kore ki te Ao Mārama'. Ko ngā kupu i tohua i konei i takea mai i tētahi tauparapara o Whanganui.



**16** 

TE AO MARAMA

**AWATEA** 13%

**10**% **58%** 35% **42**% **65**% 90%

HOUROA

TE ORA

TE AO MARAMA





Strategy Impact Measure	2018/19 KoPA Measurement Survey	2020/21 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	Midpoint =25/26 of P1	Midpoint is to the right of the
on the KoPA measurement scale.		measure
on the KoPA measurement scale. More New Zealanders say that their understanding of te reo Ma by the change in the top three fifths of the five point measurem		
More New Zealanders say that their understanding of te reo Ma		
More New Zealanders say that their understanding of te reo Ma by the change in the top three fifths of the five point measurem		

Ko1 (Whaia)	16%	>16%
Ko2 (Whiwhia)		
Pō (Passive)" Audience Category		
P1 (Rawea)	25%	>25%
P2 (Houtupu)	31%	>31%
P3 (Houora)	42%	>42%
Awatea (Active) Audience Category		
A1 (Te Ora)	65%	>65%
A2 (Te Ao Marama)	90%	>90%

More New Zealanders say that their understanding of Tikanga Māori has increased

Kore (Zero) Audience Category (Ko1 and Ko2/Whaia and Whiwhia)	23%	>23%	
Pō (Passive)" Audience Category			
P1 (Rawea)	33%	>33%	
P2 (Houtupu)	43%	>43%	
P3 (Houora)	54%	>54%	
Awatea (Active) Audience Category			
A1 (Te Ora)	72%	>72%	
A2 (Te Ao Marama)	87%	>87%	

Kore (Zero) Audience Category
Ko1 (Whaia)
Ko2 (Whiwhia)
Pō (Passive)" Audience Category
P1 (Rawea)
P2 (Houtupu)
P3 (Houora)
Awatea (Active) Audience Category
A1 (Te Ora)
A2 (Te Ao Marama)

Rautaki Ine i te Whaihua	2018/19 KoPA Rārangi inetanga	2020/21 Tutukitanga
Kua tau te neke-whakatematau ki te taupori o Aotearoa.		
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 =25/26 of P1	Midpoint is to the right of the measure
Te nuinga o te hunga o Aotearoa e kī ana kua piki ake o rātou mā e inea nei i roto i ngā take i wawatahia i runga i te rārangi ine pou	-	reo Māori
Kore (Zero) Audience Category		
Ko1 (Whaia)	16%	>16%
Ko2 (Whiwhia)		
Pō (Passive)" Audience Category		
P1 (Rawea)	25%	>25%
P2 (Houtupu)	31%	>31%
P3 (Houora)	42%	>42%
Awatea (Active) Audience Category		
A1 (Te Ora)	65%	>65%
A2 (Te Ao Marama)	90%	>90%
Te nuinga o te hunga o Aotearoa e kī ana kua piki ake o rātou mār	amatanga ki ngā	ā tikanga Māori
Kore (Zero) Audience Category (Ko1 and Ko2/Whaia and Whiwhia)	23%	>23%
Pō (Passive)" Audience Category		
P1 (Rawea)	33%	>33%
P2 (Houtupu)	43%	>43%
P3 (Houora)	54%	>54%
Awatea (Active) Audience Category		
A1 (Te Ora)	72%	>72%
A2 (Te Ao Marama)	87%	>87%

(19)

# Forecast Output Expenditure **COST OF SERVICES**

The cost of the activities purchased by the Minister for Māori Development is set out below. Forecast total revenue and expenses are as disclosed in the forecast financial statements on page 40.

Details of actual and forecast revenue and expenditure are set out below

FORECAST REVENUE AND EXPENDITURE	2019/20 Estimated Actual \$M	2020/21 Forecast \$M
Revenue		
Total Appropriations	66.3	68.7
Total Interest Received	0.5	0.5
Total Other Revenue	0	0
Total Revenue	66.8	69.2
Total Expenditure	68.5	70.0
Net Movement in Reserves as per Statement of Prospective Comprehensive Revenue and Expense	(1.7)	(0.8)
Output Expenses		
Diverse Content	0	45.0
Māori Programmes for Television	39.9	0
Digital and New Media	8.0	0
Māori Radio	14.2	13.0
Māori Music	0.6	1.0
Industry Support and Capacity Building	2.3	7.0
Total Funding Expenditure	65.0	66.0
Operating Expenditure	3.5	4.0
Total Output Expenses	68.5	70.0

## Whakapaunga **Pūtea Āmua** NGĀ UTUNGA RAUTAKI

The cost of the activities purchased by the Minister for Maori Development is set out below. Forecast total revenue and expenses are as disclosed in the forecast financial statements on page 40. Details of actual and forecast revenue and expenditure are set out below

WHAKAPAU PŪTEA ĀMUA	2019/20 Whakatau tata \$M	2020/21 Matapae \$M
Revenue		
Total Appropriations	66.3	68.7
Total Interest Received	0.5	0.5
Total Other Revenue	0	0
Total Revenue	66.8	69.2
Total Expenditure	68.5	70.0
Net Movement in Reserves as per Statement of Prospective Comprehensive Revenue and Expense	(1.7)	(0.8)
Output Expenses		
Diverse Content	0	45.0
Māori Programmes for Television	39.9	0
Digital and New Media	8.0	0
Māori Radio	14.2	13.0
Māori Music	0.6	1.0
Industry Support and Capacity Building	2.3	7.0
Total Funding Expenditure	65.0	66.0
Operating Expenditure	3.5	4.0
Total Output Expenses	68.5	70.0



## **How Performance** will be Assessed

## END OF YEAR REQUIREMENTS

201		9/20	2020/2021	
ASSESSMENT OF PERFORMANCE	Final Budgeted Standard	Estimated Actual	Budget Standard	
All Te Māngai Pāho contracts meet key criteria to promote Māori Ianguage and culture.	100%	100%	100%	
Funding is distributed to partners for the production and distribution of Māori language content	95%	95%	94%	
Percentage Increase in audiences for Māori language content	5%	5%	5%	
Māori language content produced by partners achieves a quality standard of at least 90% on the Māori language Evaluation	Achieved	Achieved	Achieved	

Framework

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#### END OF YEAR REPORTING

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

# Te Aromatawai i ngā Whakahaerenga

NGĀ TUTUKITANGA MŌ TE PITO O TE TAU

#### **AROMATAWAI WHAKAHAERENG**

All Te Māngai Pāho contracts meet key criteria to promote I language and culture.

Funding is distributed to partners for the production and dis of Māori language content

Percentage Increase in audiences for Māori language conte

Māori language content produced by partners achieves a qu standard of at least 90% on the Māori language Evaluation Framework

#### END OF YEAR REPORTING

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



#### Te Aromatawai i ngā Whakahaerenga



	2019/20		2020/2021	
A	Paerewa Pūtea Matua	Whakatau Tata	Paerewa Pūtea	
Māori	100%	100%	100%	
stribution	95%	95%	94%	
ent	5%	5%	5%	
uality	Achieved	Achieved	Achieved	



MEASURES FOR ALL CONTENT	2018/19 Actual	2019/20 Estimated Actual	2020/21 Forecast
Our seven investment principles are followed for all funding decisions	New Measure	New Measure	Achieved
All initiatives funded have identified Māori language and/or Māori cultural outcomes and are made available on multiple platforms (where applicable)	New Measure	New Measure	Achieved
The following quality measures are based on samples of funded projects or programmes completed in the 2020/21 year.			
Quality			
Samples of completed projects or programmes reviewed are assessed as meeting a quality standard of (at least) 4.5 or above on a five-point scale based on our Māori Language Evaluation Framework	Revised Measure for 2020/21	Not Applicable	Achieved
Quality is assessed on six quality aspects, each on a five-point scale where 5 is Excellent and 1 is Poor).			
The following quality measures are based on samples of at least 90% of funded programmes.			
<b>Quality</b> Samples of funded programmes reviewed are assessed as meeting a quality standard of (at least) 4.5 or above on a five-point scale based on our Māori Language Evaluation Framework	Not Achieved	Achieved	Not Applicable
Quality is assessed on six quality aspects, each on a five-point scale			
where 5 is Excellent and 1 is Poor). The following quantity measures are based on samples of funded			
programmes completed in the 2020/21 year.	Revised		
Quantity At least 90% of samples of completed projects are assessed as meeting the required Māori language content according to target audience group.	Measure for 2020/21	Not Applicable	>90%
The following quantity measures are based on samples of at least 90% of funded programmes.			
<b>Quantity</b> At least 90% of samples of funded programmes are assessed as neeting the required Māori language content according to target audience group.	98% <sup>3</sup>	>90%	Not Applicable
ncrease audiences for funded programmes across all platforms combined.	Not Achieved (-1%)	5%	>5%

3. Note that the Quantity standard in 2018/19 was >98%

Paerewa Inenga Moni Kuhuna

## NGĀ INETANGA MŌ NGĀ KŌRERO KATOA

Our seven investment principles are followed for all funding decisions

All initiatives funded have identified Māori language and/or Māori cultural outcomes and are made available on multiple platforms (where applicable)

The following quality measures are based on samples of funded projects or programmes completed in the 2020/21 year.

#### Kounga

Samples of completed projects or programmes reviewed are assessed as meeting a quality standard of (at least) 4.5 or above on a five-point scale based on our Māori Language Evaluation Framework

(Quality is assessed on six quality aspects, each on a five-point scale where 5 is Excellent and 1 is Poor).

The following quality measures are based on samples of at least 90% of funded programmes.

#### Kounga

Samples of funded programmes reviewed are assessed as meeting a quality standard of (at least) 4.5 or above on a five-point scale based on our Māori Language Evaluation Framework

(Quality is assessed on six quality aspects, each on a five-point scale where 5 is Excellent and 1 is Poor).

The following quantity measures are based on samples of funded programmes completed in the 2020/21 year.

#### Rahinga

At least 90% of samples of completed projects are assessed as meeting the required Māori language content according to target audience group.

The following quantity measures are based on samples of at least 90% of funded programmes.

#### Rahinga

At least 90% of samples of funded programmes are assessed as meeting the required Māori language content according to target audience group.

Increase audiences for funded programmes across all platforms combined.

24



5% >5% (-1%)

25

3. Kōrero poto, ko te paerewa Rahinga mō te tau 2018/19, 98%



Not Achieved

DIVERSE CONTENT	2018/19 Actual	2019/20 Estimated Actual	2020/21 Forecast
Direct Funding Contract with Māori Television has agreed investment targets for the 2020/21 year	New Measure for 2020/21	New Measure for 2020/21	Achieved
The majority of Maori Television programming produced under the 2020/21 Direct Funding Contract is aimed at Fluent speakers	New Measure for 2020/21	New Measure for 2020/21	>60%
Quantity of Hours purchased under the Direct Funding contract with Māori Television by Target Audience Group			
Fluent Māori Language Speakers (Over 70% Māori Language Content)	376 Hours	376 Hours	Not Applicable
Second language Learners (Between 30 – 70% Māori Language Content)	124 Hours	124.5 Hours	Not Applicable
Receptive Audiences (Up to 30% Māori Language Content)	150 Hours	149.5 Hours	Not Applicable
Total Contestable Television Programme Hours	650 Hours	650 Hours	Not Applicable
Number of programmes or projects funded for diverse content (excluding Māori Television)	New Measure for 2020/21	New Measure for 2020/21	70
Contestable Television Hours purchased by Target Audience Group			
Fluent Māori Language Speakers (Over 70% Māori Language Content)	286 Hours	240 Hours	Not Applicable
Second language Learners (Between 30 – 70% Māori Language Content)	80.5 Hours	80 Hours	Not Applicable
Receptive Audiences (Up to 30% Māori Language Content)	84.5 Hours	80 Hours	Not Applicable
Total Contestable Television Programme Hours	451 Hours	400 Hours	Not Applicable

DIGITAL AND NEW MEDIA	2018/19 Actual	2019/20 Estimated Actual	2020/21 Forecast
Number of Digital and New Media Initiatives Funded	23	40 Initiatives	Not Applicable
Hours of Digital and New Media Initiatives Funded	81.5	20 Hours	Not Applicable
All initiatives funded have identified Māori language and/or Māori	Achieved	Achieved	Replaced by
cultural outcomes and are made available on multiple platforms			new measure
			2020/21

# Paerewa Inenga Moni Kuhuna

KŌRERO REREKĒ	2018/19 Tūturu	2019/20 Whakatau tata	2020/21 Matapae
Direct Funding Contract with Māori Television has agreed investment targets for the 2020/21 year	New Measure for 2020/21	New Measure for 2020/21	Achieved
The majority of Maori Television programming produced under the 2020/21 Direct Funding Contract is aimed at Fluent speakers	New Measure for 2020/21	New Measure for 2020/21	>60%
Quantity of Hours purchased under the Direct Funding contract with Māori Television by Target Audience Group			
Fluent Māori Language Speakers (Over 70% Māori Language Content)	376 Hours	376 Hours	Not Applicable
Second language Learners (Between 30 – 70% Māori Language Content)	124 Hours	124.5 Hours	Not Applicable
Receptive Audiences (Up to 30% Māori Language Content)	150 Hours	149.5 Hours	Not Applicable
Total Contestable Television Programme Hours	650 Hours	650 Hours	Not Applicable
Number of programmes or projects funded for diverse content (excluding Māori Television)	New Measure for 2020/21	New Measure for 2020/21	70
Contestable Television Hours purchased by Target Audience Group			
Fluent Māori Language Speakers (Over 70% Māori Language Content)	286 Hours	240 Hours	Not Applicable
Second language Learners (Between 30 – 70% Māori Language Content)	80.5 Hours	80 Hours	Not Applicable
Receptive Audiences (Up to 30% Māori Language Content)	84.5 Hours	80 Hours	Not Applicable
Total Contestable Television Programme Hours	451 Hours	400 Hours	Not Applicable

### MATIHIKO ME NGĀ PĀPĀHOTANGA

Number of Digital and New Media Initiatives Funded	
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Hours of Digital and New Media Initiatives Funded

All initiatives funded have identified Māori language and/or cultural outcomes and are made available on multiple platf



A HOU	2018/19 Tūturu	2019/20 Whakatau tata	2020/21 Matapae
	23	40 Initiatives	Not Applicable
	81.5	20 Hours	Not Applicable
r Māori forms	Achieved	Achieved	Replaced by new measure 2020/21

IWI RADIO	2018/19 Actual	2019/20 Estimated Actual	2020/21 Forecast
The following quantity measures are based on samples of funded programmes or projects for Iwi Radio completed in 2020/21.			
100% of stations meet the required Māori language content per day as agreed with each station's individual lwi Radio Annual Funding Agreement and Broadcast Schedule for 2020/21, as measured by the <i>Kōkako</i> language recognition system.	Achieved 100%	100%	100%
Number of Activities and Initiatives Funded	New Measure for 2020/21	New Measure for 2020/21	55
Radio Programmes For National Distribution over the Radio			
Network Target Audience Group: Fluent Māori Language Speakers (Over 70% Māori Language Content)	2,335 Hours	2,420 Hours	Not Applicable
Broadcast Quality			
The on-air content of iwi stations is assessed as achieving a quality standard of at least 80% based on our agreed lwi Radio Broadcasting Evaluation Framework ( <i>Quality is assessed on twelve quality aspects, each on a five-point scale</i>	Not Achieved 3.3	Not Achieved 3.5	Achieved 4
where 5 is Excellent and 1 is Poor).			
Increase iwi radio listenership across the combined broadcast and digital platforms by >5%.	Not Achieved +2%	Not Achieved <sup>4</sup> +2%	Achieved >5%
Funding for centrally managed lwi Radio service providercontractsFor the two key contracts, the percentage of lwi stations that rankprovider service as "satisfactory" or better in a six-monthly survey.	Achieved 95%	Achieved <sup>4</sup> >90%	Achieved >90%

# Paerewa Inenga Moni Kuhuna

## IRIRANGI Ā-IWI

The following quantity measures are based on samples of funded programmes or projects for Iwi Radio completed in 2020/21.

100% of stations meet the required Māori language content per day as agreed with each station's individual lwi Radio Annual Funding Agreement and Broadcast Schedule for 2020/21, as measured by the Kōkako language recognition system.

Number of Activities and Initiatives Funded

#### **Radio Programmes For National Distribution over the Radio** Network

Target Audience Group: Fluent Māori Language Speakers (Over 70% Māori Language Content)

#### **Broadcast Quality**

The on-air content of iwi stations is assessed as achieving a quality standard of at least 80% based on our agreed lwi Radio Broadcasting Evaluation Framework

(Quality is assessed on twelve quality aspects, each on a five-point scale where 5 is Excellent and 1 is Poor).

Increase iwi radio listenership across the combined broadca digital platforms by >5%.

#### Funding for centrally managed lwi Radio service provider contracts

For the two key contracts, the percentage of lwi stations th provider service as "satisfactory" or better in a six-monthly

4. Iwi radio stations rate provider service according to a five point scale with 1 being poor and 5 being excellent. The target represents the proportion of stations that rank service providers 3 out of 5 or better.



cast and	Not Achieved +2%	Not Achieved <sup>4</sup> +2%	Achieved >5%
r nat rank v survey.	Achieved 95%	Achieved⁴ >90%	Achieved >90%

4. Ko tā ngā reo Irirangi ā-Iwi, he whakarato rārangi e pā ana ki tētahi inenga papa 5. Ko te 1, he koretake, ko te 5, te hiranga o ngā mahi. E whakaatu ana i te hunga reo Irirangi kua rārangitia mai i te 3 ki te 5 te pai ake.

MĀORI MUSIC	2018/19 Actual	2019/20 Estimated Actual	2020/21 Forecast
Number of Music Tracks	37	60	Replaced by
Number of Music Videos	22	40	new measures
Number of Special Music Projects	N/A	4	in 2020/21
Audience: Greater Reach			
Increase online audiences for Te Reo Māori music	New Measure	New Measure	25%
	for 2020/21	for 2020/21	25%
Increase commercial audiences for Te Reo Māori music	New Measure	New Measure	20%
increase commercial audiences for te Reo Maon music	for 2020/21	for 2020/21	20%
Creation: Loved Songs			
	New Measure	New Measure	<u></u>
Number of tracks produced and released	for 2020/21	for 2020/21	60
Number of Te Reo Māori music spins on radio⁵	New Measure	New Measure	1,000,000
	for 2020/21	for 2020/21	1,000,000
Capacity: New Composers			
	New Measure	New Measure	45
New composers supported in development	for 2020/21	for 2020/21	15
New composers launched in the market	New Measure	New Measure	3
New composers launched in the market	for 2020/21	for 2020/21	5
INDUSTRY SUPPORT	2018/19	2019/20	2020/21
AND CAPACITY BUILDING	Actual	Estimated Actual	Forecast

AND CAPACITY BUILDING	Actual	Estimated Actual	Forecast
Radio and Television Archiving			
Hours of Audio Visual Content Archived	610	610	610
Hours of Iwi Radio Content Archived	500	500	500
Regional News Hubs supported	N/A	N/A	5
Number of Initiatives Funded	Achieved 13	Achieved 20	20
Quality – All Funded Activities have an approved project plan and results of each Activity are reported to Te Māngai Pāho	Acheived 100%	100%	100%

# Paerewa Inenga Moni Kuhuna

PUORO MĀORI	2018/19 Tūturu	2019/20 Whakatau tata	2020/21 Matapae
Number of Music Tracks	37	60	Replaced by
Number of Music Videos	22	40	new measures
Number of Special Music Projects	N/A	4	in 2020/21
Audience: Greater Reach			
Increase online audiences for Te Reo Māori music	New Measure	New Measure	25%
	for 2020/21	for 2020/21	2070
Increase commercial audiences for Te Reo Māori music	New Measure	New Measure	20%
Increase commercial audiences for Te Reo Maori music	for 2020/21	for 2020/21	2070
Creation: Loved Songs			
Number of tracks produced and released	New Measure	New Measure	60
Number of tracks produced and released	for 2020/21	for 2020/21	60
Number of Te Reo Māori music spins on radio⁵	New Measure	New Measure	1 000 000
	for 2020/21	for 2020/21	1,000,000
Capacity: New Composers			
	New Measure	New Measure	45
New composers supported in development	for 2020/21	for 2020/21	15
New companyor lounghed in the market	New Measure	New Measure	2
New composers launched in the market	for 2020/21	for 2020/21	3
ΤΕ ΤΑυτοκο Αμυμαι			
ΜΕ ΤΕ WHAKATIPU RAUKAHA	2018/19	2019/20	2020/21

ME TE WHAKATIPU RAUKAHA	2018/19 Tūturu	2019/20 Whakatau tata	2020/21 Matapae
Radio and Television Archiving			
Hours of Audio Visual Content Archived	610	610	610
Hours of Iwi Radio Content Archived	500	500	500
Regional News Hubs supported	N/A	N/A	5
Number of Initiatives Funded	Achieved 13	Achieved 20	20
Quality – All Funded Activities have an approved project plan and results of each Activity are reported to Te Māngai Pāho	Acheived 100%	100%	100%

5. Equivalent Actual for 2018/19 was 895,434 spins as per Radioscope annual spins analysis 2018/19 noted in Te Māngai Pāho Annual Report 2018/19.

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Te Māngai Pāho

5. Ko te Otinga Tuturu mõ te tau 2018/19 ko te 895,434 ngā huringa, hei tā te tātaritanga ā-tau a Radioscope 2018/2019, e kiia ana i roto i te Pūrongo ā-Tau a Te Māngai Pāho 2018/2019.

COSTS FOR MĀORI LANGUAGE	2018/19 Actual	2019/20 Estimated	2020/21 Forecast
CONTENT	Actual	Actual	Forecast
Total cost of Diverse Content	New Measure	New Measure	\$45.0m
	for 2020/21	for 2020/21	
Cost of Direct Funding for Māori Television	\$16.0m	\$16.0m	Not Applicable
Cost of Contestable Television Programme Funding	\$20.4m	\$23.9m	Not Applicable
Total Cost of Māori Language Content for Television	\$36.4m	\$39.9m	Not Applicable
Total Cost of Iwi Radio	New Measure	New Measure	\$13.0m
	for 2020/21	for 2020/21	
Iwi Radio Operational Funding Cost	\$10.5m	\$11.1m	Not Applicable
Centrally Managed Service Provider Contracts Cost	\$1.1m	\$1.2m	Not Applicable
Cost for Contestable Funding for Radio Programmes	\$1.5m	\$1.9m	Not Applicable
Total Cost of Māori Language Content for Iwi Radio	\$13.5m	\$14.2m	Not Applicable
Total Cost of Māori Music	\$0.4m	\$0.6m	\$1.0m
Total Cost Māori Language Content for Digital and New Media	\$4.0m	\$8.0m	Not Applicable
Archiving Cost	\$0.6m	\$0.6m	\$0.6m
Other Initiatives Cost	\$1.0m	\$1.7m	\$3.4m
Capacity Building News and Current Affairs	N/A	N/A	\$3.0m
Total Cost of Industry Support and Capacity building	\$1.6m	\$2.3m	\$7.0m
Total Cost of Māori Language Content and Promotion	\$55.5m	\$65.0m	\$66.0m

# Paerewa Inenga Moni Kuhuna

NGĀ UTU MŌ NGĀ KŌRERO
REO MĀORI
Total cost of Diverse Content
Cost of Direct Funding for Māori Television
Cost of Contestable Television Programme Funding
Total Cost of Māori Language Content for Television
Total Cost of Iwi Radio
Iwi Radio Operational Funding Cost
Centrally Managed Service Provider Contracts Cost
Cost for Contestable Funding for Radio Programmes
Total Cost of Māori Language Content for Iwi Radio
Total Cost of Māori Music
Total Cost Māori Language Content for Digit and New Media
Archiving Cost
Other Initiatives Cost
Capacity Building News and Current Affairs
Total Cost of Industry Support and Capacity
Total Cost of Māori Language Content and P



# **Operational Performance Measures**

Total Operating Expenditure	\$3.2m	\$3.5m	\$4.0m
Percentage of completed reviews with final recommendations fully accepted by funding recipient	Achieved 100%	Achieved 100%	Achieved 100%
Funding Recipients independently reviewed to ensure that reported costs are appropriate, complete and correct.	2 Radio and 3 contracts for TV, Digital and New Media Achieved 100%	2 Radio and 3 contracts for TV, Digital and New Media Achieved 100%	5 Contracts Achieved 100%
Contracts for content production, content distribution and industry support meet key criteria to promote Māori language and culture	Achieved 100%	100%	Not Applicable
Percentage of payments correctly made within 5 working days of receiving a valid invoice	New measure 2020/21	Not Applicable	99%
Percentage of contracts correctly issued within 15 working days of unconditional commitment	New measure 2020/21	Not Applicable	99%
Percentage of funding decisions notified to applicants within 48 hours of Board meeting	New measure 2020/21	Not Applicable	99%
PERFORMANCE MEASURES FOR OPERATIONAL EXPENDITURE	2018/19 Actual	2019/20 Estimated Actual	2020/21 Forecast

# Ngā Paerewa Mahi Whakahaere

### NGĀ PAEREWA MAHI MŌ NGĀ WHAKAPAUNGA MONI WHAKAH

Percentage of funding decisions notified to applicants withi hours of Board meeting

Percentage of contracts correctly issued within 15 working unconditional commitment

Percentage of payments correctly made within 5 working da receiving a valid invoice

Contracts for content production, content distribution and i support meet key criteria to promote Māori language and cu

Funding Recipients independently reviewed to ensure that costs are appropriate, complete and correct.

Percentage of completed reviews with final recommendation accepted by funding recipient

**Total Operating Expenditure** 

	\$3.2m	\$3.5m	\$4.0m
ons fully	Achieved 100%	Achieved 100%	Achieved 100%
	TV, Digital and New Media	TV, Digital and New Media	
reported	2 Radio and 3 contracts for	2 Radio and 3 contracts for	5 Contracts
industry culture	Achieved 100%	100%	Not Applicable
ays of	New measure 2020/21	Not Applicable	99%
days of	New measure 2020/21	Not Applicable	99%
in 48	New measure 2020/21	Not Applicable	99%
AERE	2018/19 Tūturu	2019/20 Whakatau tata	2020/21 Matapae



# Assessing Organisational Health and Capability

Arota	ke	ng	a	ā-	Pa
ā-Pū	kal	18	0	te	V

Focus Area	Performance Measure	Performance Indicator	Wāh	nanga i Arohia	Inetanga Whakahaere	Tūtohu Whakahaere
Good Employer	Annual Staff Turnover	10% or less [2018/19 18%]	Goo	od Employer	Annual Staff Turnover	10% or less [2018/19 18%]
	Zero tolerance of harassment, bullying and discrimination	Achieved [2018/19 Achieved]			Zero tolerance of harassment, bullying and discrimination	Achieved [2018/19 Achieved]
	Equal Employment Opportunity principles included in all relevant documents and practives	Achieved [2018/19 Achieved]			Equal Employment Opportunity principles included in all relevant documents and practives	Achieved [2018/19 Achieved]
Managing Risk	No funding committments are overturned as as result of an identified departure from Te Māngai Pāho's statutory requirements, guidelines and policies	Achieved [2018/19 Achieved]	Ma	naging Risk	No funding committments are overturned as as result of an identified departure from Te Māngai Pāho's statutory requirements , guidelines and policies	Achieved [2018/19 Achieved]
Managing Technology	Complete a review of our Infomation Systems Strategic Plan (ISSP)	Achieved [New Measure 2020/21]	Ma	naging Technology	Complete a review of our Infomation Systems Strategic Plan (ISSP)	Achieved [New Measure 2020/21]
Management Control Environment	Annual Audit rating	Achieve "Very Good" rating [2018/19: "Very Good"]		nagement Control vironment	Annual Audit rating	Achieve "Very Good" rating [2018/19: "Very Good"]
Financial Information Systems and Controls	Annual audit rating	Achieve "Very Good" rating [2018/19: "Very Good"]		ancial Information Systems d Controls	Annual audit rating	Achieve "Very Good" rating [2018/19: "Very Good"]
Service Performance Information and Associated Systems and Controls	Annual audit rating	Achieve "Very Good" rating [2018/19: "Good"]	Info	rvice Performance ormation and Associated stems and Controls	Annual audit rating	Achieve "Very Good" rating [2018/19: "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% [2018/19 94.5%]	Effe	ectiveness 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% [2018/19 94.5%]

# Pakari, Vhakahaere



## **Prospective Financial Statements**

#### STATEMENT OF PROSPECTIVE

## **COMPREHENSIVE REVENUE AND EXPENSE**

FOR THE YEAR ENDING 30 JUNE 2021	2018/19 Actual \$M	2019/20 Estimated actual \$M	2020/21 Forecast \$M
Revenue			
Funding from the Crown	59.1	66.3	68.7
Interest revenue	0.7	0.5	0.5
Other revenue	0.3	0	0
Total revenue	60.1	66.8	69.2
Funding Expenditure			
Diverse Content	0	0	45.0
Māori Programmes for Television	36.4	39.9	0
Digital and New Media	4.0	8.0	0
Iwi Radio	13.1	14.2	13.0
Māori Music	0.4	0.6	1.0
Industry support and capacity building	1.7	2.3	7.0
Total funding expenditure	55.6	65.0	66.0
Operating expenditure			
Total operating expenditure	3.2	3.5	4.0
Total expenditure	58.8	68.5	70.0
Net surplus/(defecit)	1.3	(1.7)	(0.8)
Other comprehensive revenue and expense	0	0	0
Total comprehensive revenue and expense	1.3	(1.7)	(0.8)

The accompanying accounting policies form part of these financial statements. Where appropriate, actual figures for 2018/19 and estimated actual figures for 2019/20 are restated to conform to the reporting format for the forecast figures for 2020/21.

#### STATEMENT OF PROSPECTIVE CHANGES IN PUBLIC EQUITY FOR THE YEAR ENDING 30 JUNE 2021

	2019/20 Estimated Position 30 June 2020 \$M	2020/21 Forecasted Position 30 June 2021 \$M
Balance at 1 July	4.3	2.6
Total comprehensive revenue and expense for the year	(1.7)	(0.8)
Balance at 30 June	2.6	1.8

The accompanying accounting policies form part of these financial statements.

# Tauākī ā-Pūtea Amua

## TE TAUĀKĪ O NGĀ PŪTEA ĀMUA O NGĀ WHIWHINGA ME NGĀ WHAKAPAUNGA

MÕ TE TAU 30 PIPIRI 2021	2018/19 Tūturu \$M	2019/20 Whakatau tata \$M	2020/21 Matapae \$M
Revenue			
Funding from the Crown	59.1	66.3	65.7
Interest revenue	0.7	0.5	0.5
Other revenue	0.3	0	0
Total revenue	60.1	66.8	66.2
Funding Expenditure			
Diverse Content	0	0	45.0
Māori Programmes for Television	36.4	39.9	0
Digital and New Media	4.0	8.0	0
lwi Radio	13.1	14.2	13.0
Māori Music	0.4	0.6	1.0
Industry Support	1.7	2.3	7.0
Total funding expenditure	55.6	65.0	66.0
Operating expenditure			
Total operating expenditure	3.2	3.5	4.0
Total expenditure	58.8	68.5	70.0
Net surplus/(defecit)	1.3	(1.7)	(0.8)
Other comprehensive revenue and expense	0	0	0
Total comprehensive revenue and expense	1.3	(1.7)	(0.8)

The accompanying accounting policies form part of these financial statements. Where appropriate, actual figures for 2018/19 and estimated actual figures for 2019/20 are restated to conform to the reporting format for the forecast figures for 2020/21.

#### TE TAUĀKĪ PANONI TŪTANGA MŌ TE TAU 30 PIPIRI 2021

	2019/20	2020/21
	Whakatau tata	Matapae
	30 Pipiri 2020	
	\$M	\$M
Balance at 1 July	4.3	2.6
Total comprehensive revenue and expense for the year	(1.7)	(0.8
Balance at 30 June	2.6	1.8

The accompanying accounting policies form part of these financial statements.



Te Māngai Pāho





### STATEMENT OF ESTIMATED FINANCIAL POSITION AS AT **30 JUNE 2020, AND PROSPECTIVE FINANCIAL POSITION** AS AT 30 JUNE 2021

	2019/20 Estimated Position 30 June 2020	2020/21 Forecast Position 30 June 2021
	\$M	\$M
Public Equity 30 June	2.6	1.8
Represented by:		
Assets		
Current assets		
Cash and cash equivalents	6.4	5.0
Investments	12.9	12.3
Debtors and other receivables	0.1	0.2
Total current assets	19.4	17.5
Non-current assets		
Property, plant and equipment	0.1	0.2
Intangible assets	0.2	0.2
Total non-current assets	0.3	0.4
Total assets	19.7	17.9
Liabilities		
Creditors and other payables	0.7	0.6
Employee entitlements	0.1	0.1
Funding provisions	16.3	15.4
Total current liabilities	17.1	16.1
Total liabilities	17.1	16.1
Net assets	2.6	1.8

The accompanying accounting policies form part of these financial statements.

### TAUĀKĪ O TE TŪRANGA PŪTEA WHAKATAU TATA 30 PIPIRI 2020, ME TE TŪRANGA PŪTEA WHAI HUA 30 PIPIRI 2021 MŌ TE TAU 30 PIPIRI 2021

Public Equity 30 June	2.6	1.8
Represented by:		
Assets		
Current assets		
Cash and cash equivalents	6.4	5.0
Investments	12.9	12.3
Debtors and other receivables	0.1	0.2
Total current assets	19.4	17.5
Non-current assets		
Property, plant and equipment	0.1	0.2
Intangible assets	0.2	0.2
Total non-current assets	0.3	0.4
Total assets	19.7	17.9
Liabilities		
Creditors and other payables	0.7	0.6
Employee entitlements	0.1	0.1
Funding provisions	16.3	15.4
Total current liabilities	17.1	16.1
Total liabilities	17.1	16.1
Net assets	2.6	1.8

The accompanying accounting policies form part of these financial statements.

	2.6	1.8
	\$M	\$M
30 P	ipiri 2020	30 Pipiri 2021
Wha	katau tata 👘	Matapae
	2019/20	2020/21

#### STATEMENT OF PROSPECTIVE CASHFLOWS FOR THE YEAR ENDING 30 JUNE 2021

	2019/20 Estimated	2020/21 Forecast \$M
	Actual \$M	
Cash flows from operating activities		
Cash provided from		
Receipts from the Crown	66.2	68.7
Interest received	0.6	0.4
Receipts from other revenue	0	0
	66.8	69.1
Cash applied to		
Payments to employees	(1.5)	(1.7)
Payments to suppliers	(1.9)	(2.2)
Payments to content creators and platforms	(61.4)	(66.9)
	(64.8)	(70.8)
Net cash flows from operating activities	2.0	(1.7)
Cash flows from investing activities		
Cash provided from		
Receipts from investments	0	0.5
Cash applied to		
Acquisition of investments	(4.3)	0
Purchase of property, plant and equipment	(0.1)	(0.1)
Purchase of intangible assets	(0.1)	(0.1)
Net cash flow from investing activities	(4.5)	0.3
Net cash flow from financing activities	0	0
Net increase/(decrease) in cash held and cash equivalents	(2.5)	(1.4)
Plus opening cash and cash equivalents at the beginning of the year	8.9	6.4
Closing cash and cash equivalents at the end of the year	6.4	5.0

The accompanying accounting policies form part of these financial statements.

### TAUĀKĪ KAPEWHITI MORE MŌ TE TAU 30 PIPIRI 2021

	2019/20 Whakatau tata \$M	2020/21 Matapae \$M
Cash flows from operating activities		
Cash provided from		
Receipts from the Crown	66.2	68.7
Interest received	0.6	0.4
Receipts from other revenue	0	C
	66.8	69.1
Cash applied to		
Payments to employees	(1.5)	(1.7)
Payments to suppliers	(1.9)	(2.2)
Payments to content creators and platforms	(61.4)	(66.9
	(64.8)	(70.8
Net cash flows from operating activities	2.0	(1.7
Cash flows from investing activities		
Cash provided from		
Receipts from investments	0	0.5
Cash applied to		
Acquisition of investments	(4.3)	C
Purchase of property, plant and equipment	(0.1)	(0.1
Purchase of intangible assets	(0.1)	(0.1
Net cash flow from investing activities	(4.5)	0.3
Net cash flow from financing activities	0	C
Net increase/(decrease) in cash held and cash equivalents	(2.5)	(1.4
Plus opening cash and cash equivalents at the beginning of the year	8.9	5.9
Closing cash and cash equivalents at the end of the year	6.4	5.0

## **RECONCILIATION OF NET CASH FLOWS FROM OPERATING** ACTIVITIES TO TOTAL COMPREHENSIVE REVENUE AND EXPENSES

FOR THE YEAR ENDING 30 JUNE 2021

	2019/20 Estimated Actual	2020/21 Forecast
	\$M	\$M
Total comprehensive revenue and expense	(1.7)	(0.8)
Add/(less) non-cash expenditure/(income)		
Depreciation	0.1	0.1
Amortisation	0.2	0.2
Total non-cash items	0.3	0.3
Add/(less) movements in working capital items		
(Increase)/decrease in accounts receivable/prepayments	0.2	(0.1)
Increase/(decrease) in accounts payable and funding liabilities	3.3	(1.1)
Net movements in working capital items	3.4	(1.2)
Net cash flows from operating activities	2.0	(1.7)

The accompanying accounting policies form part of these financial statements.

TE WHAKATAIRITENGA O TE KAPEWHITI MORE MAI I NGĀ MAHI WHAKAHAERE KI TE KATOA O NGĀ WHIWHINGA ME NGĀ WHAKAPAUNGA MONI MŌ TE TAU 30 PIPIRI 2021

	2019/20 Whakatau tata \$M	2020/21 Matapae \$M
Total comprehensive revenue and expense	(1.7)	(0.8)
Add/(less) non-cash expenditure/(income)		
Depreciation	0.1	0.1
Amortisation	0.2	0.2
Total non-cash items	0.3	0.3
Add/(less) movements in working capital items		
(Increase)/decrease in accounts receivable/prepayments	0.2	(0.1)
Increase/(decrease) in accounts payable and funding liabilities	3.3	(1.1)
Net movements in working capital items	3.4	(1.2)
Net cash flows from operating activities	2.0	(1.7)

The accompanying accounting policies form part of these financial statements.



## **Statement of Accounting Policies**

FOR THE YEAR ENDING 30 JUNE 2021

#### STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDING 30 JUNE 2021

#### **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 mo Te Reo Maori 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 Maori 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

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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.

# Tauākī **ā-Kaupapa-here Kaute**

MŌ TE TAU 30 PIPIRI 2021

#### TAUĀKĪ Ā-KAUPAPA-HERE KAUTE MŌ TE TAU 30 PIPIRI 2021

#### TE HINONGA PŪRONGO

He hinonga Kāwanatanga a Te Māngai Pāho, e ai ki te Ture Hinonga Karauna 2004, ā, tūturu no Aotearoa tēnei hinonga. Ko ngā ture e whakarite ana i ngā whakahaerenga a Te Māngai Pāho, ko te Ture Pāpāho 1989, ko te Ture Hinonga Karauna 2004 me Te Ture mō Te Reo Māori 2016. Ko te Karauna tonu te matua o Te Māngai Pāho.

Ko tā matou kawenga matua, ko te whakatairanga i te reo Māori me ngā tikanga mā te whakarato pūtea ki te waihanga me te tohatoha i te horopaki ā-hōtaka Māori me ngā hōtaka ka pūrangahia.

Ko tā mātou kawenga tuarua ko te whakarato pūtea kia wātea mai ki ngā whakaputanga hōtaka e tino hiahiatia ana, me ērā e pūrangahia ana, tae atu ki ētahi atu tūmahi whakatairanga i te reo me te ahurea Māori.

l roto i ēnei mahi ka noho tonu a Te Māngai Pāho ki te toro ki te hunga mātanga, he kaupapa Māori te aronga, Ko te wāriu tōkeke o ngā moni whiwhi mai i te Karauna, kua he pāpāhotanga Māori me ērā e ai ki tā Te Māngai Pāho e whakataua iho e taurite ana ki ngā rahinga i tohua rā i ngā whakaaro ana, ka whai hua rātou ki te whanaketanga o ēnei whakaritenga tuku pūtea. ritenga tahua.

Kua tohua e Te Māngai Pāho kia noho hei hinonga whaihua tūmatanui, arā, te PBE, mō ngā take pūrongo tahua, kāore tēnei hinonga e whai moni hua ana.

#### TE TŪĀPAPA O TE WHAKARITENGA MAI I NGĀ TĀUĀKĪ 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 Whai Tikanga

He mea whakarite ngā tauākī pūtea a Te Māngai Pāho 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 2 o ngā paerewa mahi kaute PBE. E ū ana

ngā tauākī pūtea nei ki te Ritenga Whākinga Māhaki o ngā Paerewa PBE.

#### Te Momo Moni Whakaatu

Ko te tāra o Aotearoa te momo moni e whakaaturia ana ki ngā tauākī pūtea, ā, ka panonitia ki tona miriona tāra (\$m).

#### TE RŪNĀTANGA O NGĀ KAUPAPA-HERE **KAUTE MATUA** Ngā Whiwhinga

E rārangi mai ana ngā whakamāramatanga mō ngā take whiwhinga moni:

#### Ngā whiwhinga mai i te Karauna

Ko te nuinga o ngā moni whiwhi a Te Māngai Pāho, e ahu mai ana i te Karauna. Ko te whakaatu i ngā whiwhinga whakawhiti-kore mai i ngā tahua, kei te āhua tonu o te kupu tohutohu kei runga i te tahua mō te āhua o te whakamahi i tētahi hua i whakawhitia.

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.

#### Ngā whiwhinga mai i ngā huamoni

Ka whakaaturia te whiwhinga huamoni i runga i te tikanga huamoni whaihua.

#### Ngā Whakaratonga Tahua

Ka whakamahia ngā whakaratonga tahua mō ngā kaupapa pāpāho hei whakapaunga i te tau i whakaratoa, ā, kua manahia tēnei whakarite e te Poari, kua waitohua hoki e ngā rōpū e rua te kirimana pūtea. Me kī ka uru mai anō ēnei tahua ki raro i ngā moni tuku mēnā kare i utua i taua tau tonu. Ko ngā moni kare i utua ka noho hei taumahatanga i roto i te tauākī tahua taumaha. Ka whakaitia tēnei tauanahatanga i te wā e utua ana kaitono, e ai ki rārangi whakataka i whakaritea i roto i te kirimana whakaputanga.

Ina utua ana ēnei tahua ehara i te mea me whakahoki i ngā tahua, māna kare te katoa o taua tahua e utua i te otinga o te kaupapa nei.

#### **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.

#### 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

the amount invested.

Investments in bank term deposits are initially measured at

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

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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 subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will

flow to Te 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 & Fittings	9 to 10 years	11%
Computer Equipment	3 years	33%
Leasehold Improvements	4 to 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.

#### Te Whakahaere Rīhi

I te mea kei te kaituku ngā moreareatanga me te rangatiratanga o ēnei hanga rīhi, ka kīia ēnei he rīhi whakahaere.

Ko ngā utu mō te rīhi a Te Māngai Pāho ka tohua hei whakapaunga i te takiwā e ara ake ai.

#### Te Tauākī Kapewhiti

Ko te moni ukauka, ko ngā moni kei te ringa, kei te pēke, kei ngā pūtea tono noa, me ētahi atu moni haumi e māmā noa ana te tiki atu, he mea whakarite mō te toru marama, iti iho rānei

#### Ngā nama kia utua mai

Ko ngā nama kia utua mai i te wā poto, ka tuhia i runga i te wāriu mata, otirā, me te tango anō i te utu waimaerotanga.

E whakaaetia ana kua waimaero tētahi nama kia utua mai ina āta kitea e kore e riro mai i Te Māngai Pāho i ngā moni e tika ana. Ko te nui o te waimaerotanga, ko te rerekētanga o te wāriu kawe o te nama me te wāriu o nāianei o ngā moni e whakaarohia ana ka tae mai.

#### Ngā Moni Kuhuna Ngā mahi haumi

Ngā moni ka kuhuna ki te pēke Ka inea tuatahitia ngā moni haumi ka kuhuna ki te pēke i runga tonu i te rahi o te moni i kuhuna.

I muri i tērā, ka inea ngā moni haumi kua kuhuna ki te pēke i runga i te utu whakaheke, me te whai i te tikanga huamoni whaihua, heoi, ka tangohia te tāpuinga waimaerotanga.

#### Te Whare, te Rawa, Te Taputapu

Kei 'te whare, te rawa, te taputapu' ngā karangatanga hua e whai ake nei: ngā whakapaipai whare rīhi, ngā taputapu whare, ngā taputapu IT, ngā taputapu tari me ngā waka. He mea ine ngā karangatanga hua katoa i runga i te utu hoko, otirā, me te tango anō i te hekenga wāriu whakapipi me ngā numanga waimaerotanga.

#### Ngā Tāpiritanga

Ko te utu o te whare, te rawa, te taputapu rānei, ka kīia he hua i ngā wā anake e puta ake ai he hua ōhanga, he hua ratonga rānei i taua mea rā ki Te Taura Whiri i te Reo Māori ā tōna wā, ā, ka taea tōna utu te āta ine mārire.

Mō ngā mahi kāore anō i oti, ka whakaaturia ko te utu hoko kua oti te waimaerotanga te tango, ā, kāore e whakahekea tōna wāriu. I te nuinga o te wā, mō te whare, te rawa, te taputapu rānei, ka whakaaturia tuatahitia ko te utu hoko.

Ko ngā utu ka whai i muri i te rironga mai o tētahi hanga, ka whakaurua ki te haupū rawa i ngā wā anake e whakaponotia ana ka rere mai he painga taha ōhanga, taha ratonga rānei i a ia ki Te Taura Whiri i te Reo Māori, ā, e taea ana te utu o te mea rā te āta ine.

#### Tauākī ā-Kaupapa-here Kaute (roanga ake)

Ko ngā utu o te tiaki i te whare, i te rawa, i te taputapu i ia rā, ka whakaaturia ki te hemihemi, ki te tarepa rānei i te wā e ara ake ai.

#### Ngā tukunga

Ka whakatauria ngā huanga me ngā numanga i ngā tukunga mā te whakatairite i te moni i riro mai ki te wāriu kawe o te hua. Ka pūrongotia te wāriu more o ngā huanga me ngā numanga i ngā tukunga ki te hemihemi, ki te tarepa rānei.

#### 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. 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 whakaheke wāriu e hāngai ana ki tēnā, ki tēnā:

Taonga, tautara noho whare	5 tau	20%
Taputapu tari	9 ki te 10 tau	11%
Taputapu IT	3 tau	33%
Whakapaipai whare rīhi	4 ki te 6 tau	17-25%
Waka	5 tau	20%

Ko te wāriu e toe ana me te roa e ora pai ana tētahi hua, ka tirohia, ka whakatikahia mehemea e tika ana kia whakatikahia, i te mutunga o ia tau pūtea.

#### Te waimaerotanga o te whare, te rawa, te taputapu, me ngā hua whakawairua

Katoa ngā whare, ngā rawa, ngā taputapu me ngā hua whakawairua e puritia ana i runga i te utu hoko, ā, kāore i mutunga kore ngā rā e ora pai ana aua mea rā, ka arotakea mõ te tūpono kua waimaero ina pā he āhuatanga e whakaarotia ai tērā pea e kore e hoki mai te katoa o te rahinga kawe. Ka whakatauhia te numanga waimaero i runga i te nui ake o te rahinga kawe o te hua i te rahinga ratonga tērā e hoki mai. Ko te rahinga ratonga, ko te mea nui ake o te wāriu tōkeke whai muri i te tangohanga o ngā utu mō te hoko atu, me te wāriu i te wā e whakamahia ana.

Whakatauria ai te wāriu whakamahi i runga i te utu hoko o te mea hou kua oti tõna wāriu te whakaheke ki tērā e tika ana, i te utu rānei ki te āta whakahou, i te waeine ratonga rānei. Ko te mea o ēnei e tika ana, kei te āhua tonu o te āhua o te waimaerotanga me te wātea mai o ngā pārongo e rite ana.

Mehemea he nui ake te rahinga kawe i te rahinga ratonga ka hoki mai i te hokonga atu, ka kiia kua waimaero te hua, ā, ka whakahekea te rahinga kawe ki tērā e hoki mai me i hokona atu. Ko te tapeke o te numanga i te waimaerotanga, ka tuhia ki te hemihemi, ki te tarepa rānei.

Waihoki, ki te huripokia tētahi numanga waimaerotanga, ka whakaaturia anō tēnei ki te hemihemi, ki te tarepa rānei.

#### Critical accounting estimates and assumptions

The useful lives and residual values of property, plant and equipment are revierwed 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.

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 Te Māngai Pāho's website are recognised as an expense when incurred.

#### Amortisation

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

The useful lives and associated amortisation rates of major

#### classes of intangible assets have been estimated as follows:

Acquired computer software	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 twelve 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 530 of the Broadcasting Act 1989.

#### Ngā whakatau tata nui me ngā

whakapae nui i roto i ngā mahi kaute Te whakatau tata i te roa e ora pai ana te whare, te rawa, te taputapu, me ngā uara hurumutunga o tēnā, o tēnā

l ia rā whakaatu i te tūnga pūtea, ka arotakea te oranga whaihua me ngā wāriu hurumutunga o te whare, ngā rawa me ngā taputapu. He maha ngā āhuatanga hei whakaaro ake ina whakatauria te hāngai o ngā whakatau tata o te oranga whaihua me te wāriu hurumutunga o te whare, ngā rawa me ngā taputapu, pērā i te āhua tonu o te hua ki te whāwhā atu, ki te titiro atu, te roa e tika ana kia whakamahia te hua e Te Māngai Pāho, me te nui o te moni e tika ana kia hoki mai i te hokonga atu o te hua ā tōna wā.

Kāore ā Te Māngai Pāho whakarerekētanga nui i ngā whakapae o mua mō te āhua ki ngā oranga whaihua me ngā wāriu hurumutunga

#### Ngā Hua Whakawairua Te hoko me te hoahoa pūmanawa rorohiko

Ko ngā raihana mō ngā pūmanawa rorohiko ka whakamanahia i runga anō hoki i ngā whakapaunga a te wā e ara ake ai, kia whiwhi, kia whakamahi hoki i tēnei pūmanawa rorohiko.

Ko ngā whakawhiwhinga kaimahi me whakaea i roto i te Ko ngā utu o te tiaki, o te whakatika i ngā pūmanawa 12 marama i muri i te ekenga o te wā i mahi ai te kaimahi, rorohiko, ka whakaaturia hei whakapaunga ā te wā e ara he mea ine i runga i ngā whakawhiwhinga tāpiripiri, i runga ake ai. Ko ngā moni tōtika ka whakapauhia pērā i te hoahoa anō i ngā pāpātanga utu o taua wā tonu. Kei roto ko te pūmanawa rorohiko, ngā utu ā-kaimahi me te roanga ake o whakaputunga o ngā utu ā-tau, utu ā-hāora rānei tae noa ki ngā whakapaunga utu tārewa. te rā whakaatu tūnga pūtea, ko ngā rā matangaronga ā-tau kāore i pau i mua i taua rā, me te matangaronga māuiui.

Ko ngā mahi whakangungu kaimahi ka whakaaturia hei whakapaunga ā te wā e ara ake ai.

Ko ngā utu o te tiaki, o te whakatika i ngā pūmanawa rorohiko, ka whakaaturia hei whakapaunga ā te wā e ara ake ai.

Ko ngā whakapaunga utu mō te hoahoa me te whakahaere i te paetukutuku a Te Māngai Pāho, ka kīia he whakapaunga utu.

#### Te whakaurupātanga

He mea whakaurupā te wāriu kawe o tētahi hua whakawairua oranga poto i runga i te tikanga rārangi torotika, mō ngā tau e ora ana, e whaihua tonu ana a ia. Ka tīmata te whakaurupātanga i te wā e wātea ai te hua kia whakamahia, ka mutu ina tangohia te hua i ngā pukapuka kaute. Ka whakaaturia te utu whakaurupātanga mō ia tau pūtea ki te hemihemi, ki te tarepa rānei.

Kua pēnei te whakatau tata i te oranga whaihua o ngā karangatanga matua o ngā hua whakawairua, me te ōrau whakaurupātanga e rite ana:

#### Ngā pūmanawa rorohiko kua riro mai 3 tau 33% Ngā pūmanawa rorohiko kua hoahoatia 4 tau 25%

Waimaerotanga o ngā Hua Whakawairua Me whai wāhi atu ki te ritenga mō te waimaerotanga o te whare, te rawa, te taputapu, me ngā hua whakawairua. Ka rite tonu ki te āhua e pā ana ki te waimaerotanga o ngā hua whakawairua.

#### Ngā whakatau tata nui me ngā whakapae nui i roto i ngā mahi kaute Kua pēnei te whakatau tata i te oranga whaihua o ngā karangatanga matua e pā ana ki te whakahaerenga me te whakamahinga hoki o te pūmanawa rorohiko, ā, ehara i te mea ka rerekē te whakamahinga o tēnei pūmanawa rorohiko.

#### Ngā nama kia utua atu

Tuhia ai ngā nama kia utua atu i te wā poto ki te uara mata o tēnā, o tēnā.

#### Ngā whakawhiwhinga kaimahi Whakawhiwhinga kaimahi aupoto

E tūtohia ana te taunahatanga me te whakapaunga mo ngā utu moni tāpiri i ngā wā he here kirimana kei runga i a rātou ki te utu, me ngā wā anō i takoto ai he tauira i mua e tika ana kia whāia tonutia, ā, e taea ana te āta whakatau te rahi o te moni e tika ana kia utua.

#### Ngā tāpuinga

Kua whakaritea he tāpuinga mō ngā whakapaunga o raurangi tē mōhiotia te rahi, āhea rānei ka ngau, i ngā wā he here kei runga i a ia (taha ture, taha whanonga rānei) nā runga i ngā mahi o mua, tērā tonu ka rere he painga ōhanga hei whakaea i te here, ā, e taea ana te whakatau tata te rahi o te moni me utu.

#### Te Tāketanga

Kāore he tāke No income tax liability is incurred in respect of any operations. E noho herekore ana a Te Māngai Pāho mai i ngā mahi take na runga anō i te hāngai ki te tekiona 530 o te Ture Pāpāho 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 2020. They also report the costs of administrative activities undertaken by Te Māngai Pāho.

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 2021.

#### Te Tāke Hokohoko

Katoa ngā mea e whakaaturia ana ki ngā tauākī pūtea, kāore i tāpiria mai te tāke hokohoko, hāunga anō ngā nama kia utua mai me ngā nama kia utua atu - kei roto kē te tāke hokohoko i ērā rahinga. I ngā wāhi kāore e hoki mai te tāke hokohoko hei tāke kōkuhu mai, ka kīia he wāhanga tonu nō te hua, no te whakapaunga rānei e hāngai ana.

Ko te rahi more o te tāke hokohoko ka tae mai i a IRD, ka utua atu rānei ki a IRD, ka kuhuna ki ngā nama kia utua mai, kia utua atu rānei, i te tauākī tūnga pūtea nei.

Ko te tāke hokohoko more ka utua atu, ka tae mai rānei i a IRD, tae atu ki te tāke hokohoko e hua ake ana i ngā mahi haumi, takapūtea, ka kīia he kapewhiti whakahaere more i te tauākī kapewhiti.

Ka whakaaturia ngā paihere me ngā whakawhirinakitanga me te kore e piri mai o te tāke hokohoko.

#### Ngā tītaritaringa pūtea

l takea mai ngā kōrero pūtea i te tauākī whakahaere kaupapa-here kaute i whakamanahia e te Poari i te tīmatanga o tēnei tau pūtea. He mea whakarite ngā kōrero pūtea i runga anō i te NZ GAAP, e whakamahi ana i ngā kaupapa-here kaute e rere tahi ana me ērā i whakamanahia e te Poari i te takanga o ēnei tauākī pūtea.

#### Ngā Paihere

Ko ngā tahua ka utua i ngā rā e heke mai ana ka noho hei paiherenga i te wā ka ara ake te hiahiatanga kirimana, i te wā pea e kore e oti ngā mahi. Ko ngā paihere e pā ana ki ngā kirimana kaimahi kāre e whakaputaina.

#### Tāuākī Moni Puta

Ko ngā tauākī moni puta, e whakaputaina ana e tēnei Tauākī Kaupapa-here kaute, he whakaputa i te katoa o ngā tahua tuku mō te pouaka whakaata me ngā reo Irirangi mō te tau 30 Pipiri 2020. Kei roto hoki ngā i te pūrongo nei ngā mahi whakahaere a Te Māngai Pāho.

Kāore he whakarerekētanga ki ngā whakaritenga toha utu, mai i te rā o tērā o ngā tauākī pūtea i āta arotakea.

#### Ngā whakatau tata nui me ngā

whakapae nui i roto i ngā mahi kaute l te takanga o ēnei tauākī pūtea, i puta i Te Māngai Pāho ētahi whakatau tata me ētahi whakapae e pā ana ki ngā rā kei mua i te awe māpara. Tērā tonu pea ka rerekē ēnei whakatau tata me ngā whakapae i ngā āhuatanga tūturu ka eke. He rite tonu te tirotiro i ngā whakatau tata me ngā whakapae, ka mutu e whai ana i ngā tauira kua kitea i mua me ētahi atu āhuatanga, tae atu ki ngā whakapae whai takenga mō ngā rā kei tua.

Haere tonu ai te arotakehia o ngā whakatau tata me ngā whakapae tūāpapa. E whakaaturia ana ngā whakahounga ki ngā whakatau tata kaute i te wā ka whakahoungia te whakatau tata mehemea he pānga tō te whakahounga ki taua wā anake, ki te wā o te whakahoutanga rānei me ngā wā whakahou kei mua, mēnā rā he pānga tō te whakahounga ki ngā wā rūrua o nāianei me ngā rā e heke mai ana.

#### Ngā whakatau tata me ngā whakapae Matua Ka riro tonu mā ngā Kaipāpāho me ngā Kaiwhakaputa

a rātou ake ritenga ā-ture e whakarite ki te taha ki te kirimana.

Ko te mahi a Te Māngai Pāho he whakaaro ake ina whakatauria te hāngai o ngā whakatau tata o te oranga whaihua me te wāriu hurumutunga o te whare, ngā rawa me ngā taputapu, pērā i te āhua tonu o te hua ki te whāwhā atu, ki te titiro atu, te roa e tika ana kia whakamahia te hua e Te Māngai Pāho, me te nui o te moni e tika ana kia hoki mai i te hokonga atu o te hua ā tōna wā. Kāore ā Te Māngai Pāho whakarerekētanga nui i ngā whakapae o mua mō te āhua ki ngā oranga whaihua me ngā wāriu hurumutunga

#### Ngā whakawātanga nui mō te tono mō ngā ritenga mahi kaute

Anei ngā whakatau nui a te tumu whakahaere mō te wāhi ki te whakamahinga o ngā kaupapa-here kaute, i te tau 30 Pipiri 2021.



