

Statement of Performance Expectations

Tauākī
ā-Whāinga
Whakatutuki

2021-
2022



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Te Māngai Pāho Statement
of Performance Expectations
2021/22

Presented to the
House of Representatives

Pursuant to Section 149 of
the Crown Entities Act 2004

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Kei a Te Pō te tīmataka o te waiataka mai o te atua**Nā Te Pō, ko Te Ao****Nā Te Ao, ko te Ao Mārama****Nā Te Ao Mārama, ko Te Ao Tūroa****Nā te Ao Tūroa, ko te Kore-tē-whiwhia****Ko te Kore-tē-rāwea, Ko te Kore-tē-tāmaua****Ko te Kore-tē-mātua, tana ko Mākū****Ka moe i a Māhoranuiātea, ka puta ko Raki****Ka moe i a Pokohārua Te Pō****Ka puta ko Aoraki, ko Rakamamao tāna ko Tawhirimātea****Ko te aitaka o te tākata ka puta****Ki te Whai Ao, ki Te Ao Mārama****Tihei mauriora!**

E ai ki te titiro kua kauparea atu ngā pānga tino kino o COVID-19 i tēnei rā e Aotearoa me ō tātou hoa tūtata, engari, kāore e kore ka rongō tātou i te pānga mai o te mate urutā mō te hia tau. Kua herea te kāwanatanga me te whenua katoa kia whakatāhuhu anō mātou i ngā wawata pūtea, hei urupare ki ngā tukinga ōhanga nui whakarahara, nā te mate urutā te take. Ahakoa kua tīmata anō te whakapānga māori noa nei ki ētahi o ō tātou hoa noho tata, e kore e hoki ki 'ngā āhuatanga māori noa' hei ngā marama kei mua i te aroaro.

He āhuatanga tārewa anō kei tō mātou rāngai; ko te ara kāore anō kia tautuhitia, mō Te Ao Pāpāho Ki Tua – Māori Media Sector Shift; me te arotake e kīa nei ko Better Public Media. Ahakoa te mahi a ngā Minita nei mō ēnei mahi, kāore anō ngā putanga matua kia tatū hei tuinga atu ki roto i tēnei puka i konei. Ko te whakaaro o te hunga i roto i tō mātou rāngai, kia kaha Te Māngai Pāho ki te kawē whakamua i āna mahi o ēnei tau ki te hāpai i ō tātou hapori kia whakaurutaungia, kia whakahaeretia tō rātou whai wāhi ki te ao whakawhiti kōrero hou, pāpāho hou, i a mātou e kimi huarahi whakapakari pūkenga, whakahaere pūtea hoki puta noa i ā mātou pūhara taketake. Nā runga i ngā haumitanga i whakaungia i Tahua 2021 ka kaha tonu tō mātou rāngai; Whakaata Māori, ngā reo irirangi ā-iwi, me te hunga whakaputa pānui ki te waihanga pānui auaha, paetata, Māori hoki mā ngā tāngata katoa o Aotearoa.

Nā te tautoko nui a te kāwanatanga ki ō mātou hoa i ngā pāhotanga auraki rātou i tiaki, kei tukia nuitia e te pānga o COVID-19. Ahakoa kāore i taka mai he pūtea āwhina nui pērā mō te rāngai pāpāho Māori, e mahitahi tonu ana a Te Māngai Pāho me ō mātou hoa o Irirangi te Motu me Whakaata Taonga kia whai wāhi

nui tonu a ngāi Māori ki Te Puna Kairangi (the Premium Content Fund) me te Tahua mō ngā Mahi Kawerongo Tūmatanui, arā, te Public Interest Journalism Fund.

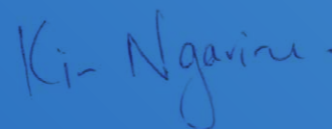
E ū tonu ana Te Māngai Pāho ki te mahi pāhekoheko, ā, ka mahitahi tonu me ō mātou hoa whai pānga katoa ki te whakarahi i ā tātou takoha pāhekoheko ki te whakaora reo Māori, kia tū hoki he rāngai pāpāho Māori kakama, whai kiko, hāngai hoki ki ngā minenga Māori.

He marama tonu ki te titiro a te tangata, tērā anō ngā huringa mō Te Māngai Pāho me te rāngai pāpāho Māori, i a mātou e hoki nei ki te titiro anō ki ā mātou mahi o nāianei, me ngā mea ka taea i tētahi ao pāpāho hou, rāngai kakama hoki, i muri i COVID-19. Ka ū tonu a Te Māngai Pāho ki te mahi pāhekoheko, kia pūhia e te hau, kia whitikia e te rā, kia pono te whakapuaki kōrero, kia kakama hoki, ki te rāngai pāpāho Māori me ētahi atu hinonga Reo Māori, me te rāngai pāpāho tūmatanui, i a mātou e whakarahi nei i ā mātou mahi mō ngā minenga reo Māori me ngā minenga o Aotearoa.

Hei whakaata tā mātou Tauāki ā-Whāinga Whakatutuki 2021/22 i ā mātou whāinga marohi, me ngā mōhiotanga pūtea matapae mō te tau ka mutu ake hei te 30 Pipiri 2022 i runga anō i ngā wāhanga 149E me 149G o te Crown Entities Act.



Dr Eruera Tarena
Heamana Te Poari
o Te Māngai Pāho
1 Haratua/Mei 2021



Kim Ngarimu
Mema Poari
1 Haratua/Mei 2021

Ko tātou katoa tērā te aitaka o te tākata i heke ai ki te pōuriuri o te mate urutā kia tupu. Ināianei, kua tae ki te wā kia puta ake anō ki Te Ao Mārama kia kite ā-karu, kia roko ā-tarika, kia roko ā-kākau i te whakarauorataka o tō tātou reo, o ō tātou iwi kua puta ki te Whai Ao, ki te Ao Mārama e!

While it seems that for Aotearoa and our near neighbours the worst impacts of COVID-19 have been held at bay, the effects of the pandemic will be with us for some considerable time to come. The government and the country have been obliged to reprioritise budget aspirations to address the enormous and unexpected economic disruption created by the pandemic. Although normal contact has been resumed with some of our near neighbours, there will be no return to 'business as usual' in the foreseeable future.

For our sector, there is the additional disruption of the as yet undefined path of Te Ao Pāpāho Ki Tua – Māori Media Sector Shift and the yet-to-be-resolved Better Public Media review. Although the respective Ministers are progressing each piece of work, no confirmed outcomes are available to factor into this document. The expectation within our sector is that Te Māngai Pāho will do its best to maintain the momentum we have achieved in terms of assisting our communities to adapt and manage their participation in the rapidly changing communications and media landscape, while we also look to mitigate capability and cost pressures across our key platforms. The investment confirmed in Budget 2021 ensures our sector – Māori Television, iwi radio and independent content creators, can continue to produce innovative, local, Māori content for all New Zealanders.

The significant support the government provided our colleagues in mainstream media has successfully moderated the adverse impact of COVID-19. Although there has been no corresponding windfall for the Māori media sector, Te Māngai Pāho has been able to work with our colleagues at NZ On Air and the New Zealand Film Commission to ensure there is appropriate Māori

participation in both Te Puna Kairangi (the Premium Content Fund) and the Public Interest Journalism Fund.

Te Māngai Pāho is committed to collaboration and will continue to work closely with all our key stakeholders to maximise our collective contributions to Māori language revitalisation and ensure there is a Māori media sector that is efficient, effective and relevant to all Māori audiences.

Clearly, there will be further change for Te Māngai Pāho and the Māori media sector as we continue to re-envisage not only what we currently do but what is possible in an agile post COVID-19 media landscape. Te Māngai Pāho will remain committed to working collaboratively in an open, honest and agile way with the Māori media sector, other Māori Language agencies and the public media sector, as we all look to boost what we do for te reo Māori and Aotearoa audiences.

Our 2021/22 Statement of Performance Expectations reflects our proposed performance targets and forecast financial information for the year ending 30 June 2022 in accordance with sections 149E and 149G of the Crown Entities Act 2004.



Dr Eruera Tarena
Te Māngai Pāho Board Chair
1 May 2021



Kim Ngarimu
Board Member
1 May 2021

Horopaki Whakahaere

I muri i ā mātou kawenga nui i raro i te pānga o COVID-19, me tā mātou whakamārama e kore pea e kitea ake he pikinga whāngaiinga pūtea i ēnei marama kei mua i te aroaro, ka noho ko te mahitahi me ō tātou hapori, hinonga kāwanatanga hoki i roto i ngā notitanga pūtea o nāiane ki te whakawhanake i te raukaha me te toronga o te rāngai pāpāho Māori, kia kitea ai ngā pānui e haumitia nei e mātou e ngā minenga tino whānui ka taea.

Kua noho ko te panoni te kai i te ao o Te Māngai Pāho me tō mātou hapori. E tupu haere tonu ana te ao pāpāho me te whenua whakawhiti kōrero, tae atu ki te matahuhua o ngā pūhara toha kōrero, e tupu tonu nei te maha, e kī ana ka taea e rātou te whakarato pānui i ngā wā katoa, mā ngā ara katoa, e hiahia ana e te tangata. Kotahi anō te pātai mā ia tangata i waenga i a mātou, me pēhea e kaha ake ai ā mātou mahi? Me whakakotahi pea, me whakaheke pea te maha o ngā pūhara ka tautokona e Te Māngai Pāho.

I roto i ngā tau e rua me te haurua ka huri, he maha ngā whakawhiti kōrero. Ko te ia tōtahi o aua kōrero kia kakama kē atu, kia urutau wawe hoki te rāngai kia tōtika te tū, mō ā tātou tamariki, mokopuna hoki. Ko rātou ngā kaihapai o te reo Māori o āpōpō, ko rātou hoki te Aotearoa kei mua.

Ahakoia e tika ana kia aro tonu tātou ki ō tātou pūhara o mua, pēnei i Whakaata Māori me ngā Reo Irirangi ā-Iwi, ka kimi hoa kōtū tonu a Te Māngai Pāho ka waihanga, ka whakarato i ngā pānui kounga tiketike, whakangahau hoki ki ngā minenga matahuhua, mā ngā pūhara maha. I roto i te Tahua 2021 i whakawāteatia e te Kāwanatanga tētahi atu \$42 miriona i roto i te whā tau, hei tautoko i tētahi rāngai pāpāho Māori. Ko te tūmanako a te Kāwanatanga kia whakawhanaketia he kōrero mō te kawenga whakamua o te rāngai, tae atu ki ngā reo irirangi ā-Iwi, Whakaata Māori, me te rāngai waihanga pānui whānui kē atu.

Tērā tōna tūmanako motuhake o te Kāwanatanga ka uru ki te whakapaunga o aua pūtea i te tau 2021/22 tētahi pūtea whakapūmau i te ora wā poto o Whakaata Māori, i a tātou e kawē whakamua nei i ngā mahi tārei hou i te rāngai pāpāho Māori. Hei whakatika i tēnei āhua ka mahitahi a Te Māngai Pāho me Whakaata Māori hei whakatau i ngā ritenga tōtika, me te rahi o ngā pūtea hei

*Ka mahitahi a Te Māngai Pāho me Whakaata Māori ki te whakamana i te rahi o ngā pūtea o ētahi atu tautokotanga me ngā tukanga kirimana e whakamahia ana. Ka whakamanatia tēnei tū āhuatanga mā tētahi reta ka tuhia e ngā Heamana e rua.

āwhina i a Whakaata Māori ki te whakawhanake pūtea wā poto, hei whakamauru i ngā pehanga utu o tēnei wā.*

Ka noho tonu ko te pāhekoheko te matua i roto i ā mātou mahi. E ū tonu ana mātou ki te mahitahi me Te Mātāwai, Te Taura Whiri i te Reo Māori, Whakaata Māori, Irirangi te Motu me ētahi atu i te ao pāpāho reo Māori, pāpāho tūmatanui hoki hei tautoko i te kitenga a te katoa 'Kia Mauri Ora Te Reo'. me ōna tūtohu ekenga taumata mō te tau 2040:

- Waru tekau ōrau o ngā tāngata katoa o Aotearoa (neke atu rānei) ka whakanui i te reo Māori hei taonga taupiri o te tuakiri o te motu.
- Kotahi miriona tāngata o Aotearoa ka āhei ki te kōrero i te reo Māori, arā, i ētahi kōrero ngāwari.
- Ka eke ki te 150,000 ngāi Māori tekau mā rima tau, neke atu te pakeke, ka whakamahi i te reo Māori kia rite te auau ki te reo Ingarihi.

Hei te tau pūtea 2022 ka whakawhānuitia e mātou tā mātou mahi paheko me te aro whāiti ki ngā pāhekohekotanga rāngai pāpāho auaha, ko te whāinga kia whakawhanaketia te tapeke katoa o ngā pūtea ka wātea ki ngā kaiwaihanga pānui Māori mō te whakapakari raukaha, waihanga pānui hoki.

I roto i tā mātou Tauāki Whakamaunga Atu 2020-2025, i tākina atu e mātou he pēhea mātou e hāpai ai i ngā whāinga wā roa o Te Whare o te Reo Mauri Ora mā te whakatenatena i ngā tāngata katoa o Aotearoa kia kaha ake te kōrero i te reo Māori.

E mahi ana anō hoki mātou ki te whakahāngai i ā mātou mahi ki te whakaūnga a te kāwanatanga kia whakapikia te toiora o ngā whakatupuranga hou, ka tātaritia, ka inea hoki i raro i te Anga Paerewa mō te Noho o te Tangata a te Tai Ōhanga. Ina whakaarotia te taha whakarato, hei āwhina i ā mātou mahi katoa i ngā tūtohu wāhanga Tuakiri Ahurea o te Anga Paerewa mō te Noho o te Tangata:

- a) Te āhei ki te whakaatu ko wai koe
- b) Te hunga reo Māori.

Our Operating Context

Having coped with the impact of COVID-19 and managed down expectations of any significant funding increase in the short term, our challenge over the next twelve months will be working with our communities and other government agencies within existing funding constraints to grow both the capacity and reach of the Māori media sector to ensure the content we invest in is seen by the widest possible audiences.

Change has become a constant for Te Māngai Pāho and our community. The media and communications landscape continues to evolve, and the range of delivery platforms promising to provide audiences with content when and how they want it continues to grow in number. The question for all of us is, how do we do better with what we have? That may require some consolidation and a reduction in the number of platforms Te Māngai Pāho is prepared to support.

Over the last two and a half years, there has been a lot of debate. One consistent theme of that discussion has been the need for the sector to be more agile and adaptive to be fit for purpose, for our tamariki and mokopuna. They are the future not only of te reo Māori but of Aotearoa.

Although ensuring support for our traditional platforms of Māori Television and iwi radio remains a key focus, Te Māngai Pāho proactively seeks partnerships that will produce and deliver high-quality, engaging Māori content to diverse audiences via multiple platforms. In Budget 2021 the government made available an additional \$42 million over four years to support a sustainable Māori media sector. The government is expecting proposals to be developed for the advancement of the sector, including iwi radio, the Māori Television Service and the broader content creation sector.

There is a specific expectation from the government that the application of this funding in 2021/22 will include developing a short-term sustainability package for the Māori Television Service while work is progressed to advance the future landscape of the Māori media sector. To this end, Te Māngai Pāho will work with the Māori Television Service to develop an appropriate

*Te Māngai Pāho and the Māori Television Service are working together to confirm the exact quantum of additional support and the contracting method. This will be finalised via a letter between the two chairs.

mechanism and quantum of funding to assist the Māori Television Service in developing a short-term package to offset cost pressures it is facing at this time.*

Collaboration will remain central to our approach. We are committed to working with Te Mātāwai, Te Taura Whiri i te Reo Māori, Māori Television, NZ On Air and others in both the Māori language and public media space to support the shared vision 'Kia Mauri Ora Te Reo' with its related 2040 indicators of success:

- Eighty-five percent (or more) of New Zealanders will value te reo Māori as a key part of national identity.
- One million New Zealanders can speak at least basic te reo Māori.
- A total of 150,000 Māori aged fifteen and over will use te reo Māori as much as English.

In the 2022 financial year, we will further expand our collaborative approach with a particular focus on innovative media sector collaborations designed to grow the total funding available to Māori content creators for both capacity building and content.

In our Statement of Intent 2020-2025, we outlined how we propose contributing to the long-term goals of Te Whare o te Reo Mauri Ora by inspiring more New Zealanders to speak more te reo Māori.

We are also working to align what we do 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.

Kaupapa Hei Whakatutuki

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

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

Ki te tutuki tēnei whāinga i a mātou, ka whakatairangatia te Nuku-whaka-te-matau i te taupori o Aotearoa.

Kia kōrero i te reo o te hunga whakaora reo, ko tō mātou kawenga taketake ko te whakapiki i te mana o te reo Māori. Nā reira, ko tō mātou whāinga tuatahi kia mōhiotia e whakanuia ana te hua o te reo Māori. Ka tutuki tēnei mā te whakakite i te reo me ngā āhuatanga Māori ki ngā tāngata o Aotearoa i ia rā.

Ko tō mātou whāinga kia urutau, kia huri i te ara ka whāia, kia auaha, kia pāhekoheko i roto i ā mātou mahi, mā te mahi tonu ki te whakapiki i te takoha o ā mātou hoa kōtuitui

ki te whakaoranga o te reo Māori. Me noho tētahi wāhi o aua mahi ko te whakapūmau i te wairua pai, ngāwari e māia ai ō mātou hoa kōtuitui ki te whakamātautau tikanga hou, ki te huritao me te ako, e piki ai tō tātou hāpainga i te reo Māori ki tōna tino taumata.

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

Te Minenga

He whakawhanake minenga me te ngāwari o te uru mai o te tangata ki ngā pānui Māori tino wātea ki te katoa

Te Waihanga

He whakatenatena i te auaha, i te rapu tikanga mahi hou, me te kairangi i roto i te hanganga pānui Māori kounga nui

Te Raukaha

He whakapiki i te raukaha o te rāngai pāpāho Māori hei whakapai i te kounga, i te kakama me te pānga o ngā pānui Māori

Hei ngā tau 2021/22, ka aro nui ā mātou mahi ki ēnei wāhanga:



TE MINENGA

He whakatupu i ngā rōpū mātaki, whakarongo i ngā kāwai reo katoa
He whakapiki i te whakatatanga mai o ngā minenga i ngā pūhara katoa



TE WAIHANGA

He whakatenatena i te auaha, i te rapu tikanga mahi hou, me te kairangi
He haumi i te kai reo Māori kounga nui mō ngā minenga matahuhua



TE RAUKAHA

He āwhina i te hunga whai pānga taketake kia poipoia te reanga kōrero Māori hou
He hanga kōtuinga auaha, pāhekoheko hoki

What We Want to Achieve

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

For this to be achieved, we aim through our investments to encourage **more people to speak more Māori and a greater awareness of Māori values, practices and perspectives within Aotearoa.** If we are successful, this will promote Right-shift in the New Zealand population.

In language revitalisation terms, our primary contribution is to the status of te reo Māori. Thus, our primary focus is on ensuring te reo Māori is valued. We do this by exposing New Zealanders to quality te reo Māori and tikanga Māori content in their everyday lives.

We aim to be adaptive, innovative and collaborative in the way we go about our business, striving to continuously improve the contribution that we and our partners make to the revitalisation of te reo Māori. That must include creating an environment in which our

partners are confident to experiment, reflect and learn so that we boost our collective impact on te reo Māori.

Our approach will focus on three key areas:

Te Minenga (Audience)

Grow audiences and engagement with quality Māori content that is easily accessible

Te Waihanga (Creation)

Encourage creativity, innovation and excellence in the production of quality Māori content

Te Raukaha (Capacity)

Strengthen the capacity of the Māori media sector to improve quality, efficiency and impact of Māori content

In 2021/22, we will focus our efforts in the following areas:



TE MINENGA AUDIENCE

Grow audiences in all language categories
Increase audience engagement on all platforms



TE WAIHANGA CREATION

Encourage creativity, innovation and excellence
Invest in quality te reo Māori content for diverse audiences



TE RAUKAHA CAPACITY

Help key stakeholders nurture new Māori-speaking talent
Build innovative, collaborative partnerships

MATAKITE

OUR VISION

Ahakoia kei whea, ahakoia āwhea, ahakoia pēwhea, Kōrero Māori!

Māori language – everywhere, every day in every way!

Ngā Uaratanga

OUR VALUES



TE HIRANGA

Excellence



NGĀ TIKANGA

Motivation



MAHITAHĪ

Collaboration



TE TAUUTUUTU

Reciprocity

WHĀINGA MATUA 2021/22

KEY PRIORITIES 2021/22



TE RAUKAHA

Capacity

He whakapiki i te raukaha o te rāngai pāpāho Māori hei whakapai i te kounga, i te kakama me te pānga o ngā pānui Māori

Strengthen the capacity of the Māori media sector to improve quality, efficiency and impact of Māori content



TE WAIHANGA

Creation

He whakatenatena i te auaha, i te rapu tikanga mahi hou, i me te kairangi i roto i te hanganga pānui Māori

Encourage creativity, innovation and excellence in the production of Māori content



TE MINENGA

Audience

He whakawhanake minenga me te ngāwari o te uru mai o te tangata ki ngā pānui Māori tino wātea ki te katoa

Grow audiences and engagement with quality Māori content that is easily accessible

TE INE I TŌ TĀTOU AHUNGA WHAKAMUA

MEASURING OUR PROGRESS

Whakamahia ai e mātou te ara KoPA Nuku-whaka-te-matau hei ine i ngā waiaro me ngā whanonga ki ngā tikanga Māori.

Ka whakamahia hoki e mātou ngā kitenga mai i tā mātou uiuinga minenga ā-tau me te tauira kārāwarawa o KoPA.

We use the KoPA Right-shifting approach to measure attitudes and behaviours towards tikanga Māori.

We will also use results from our annual audience survey and KoPA segmentation model.

KA AHA MĀTOU?

WHAT WILL WE DO?

WHĀINGA POTO 1

Goal 1

He āwhina i te hunga whai pānga taketake kia poipoia te reanga kōrero Māori hou

Help key stakeholders nurture new Māori-speaking talent

WHĀINGA POTO 2

Goal 2

He hanga kōtuinga auaha, pāhekoheko hoki

Build innovative, collaborative partnerships

WHĀINGA POTO 3

Goal 3

He whakatenatena i te auaha, i te rapu tikanga mahi hou me te kairangi

Encourage creativity, innovation and excellence

WHĀINGA POTO 4

Goal 4

He haumi i te kai reo Māori kounga nui mō ngā minenga matahuhua

Invest in quality te reo Māori content for diverse audiences

WHĀINGA POTO 5

Goal 5

He whakatupu i ngā rōpū mātaki, whakarongo i ngā kawai reo katoa

Grow audiences in all language categories

WHĀINGA POTO 6

Goal 6

He whakapiki i te whakatatanga mai o ngā minenga i ngā pūhara katoa

Increase audience engagement on all platforms

NGĀ PUTANGA MATUA

MAJOR OUTCOMES

Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te reo Māori

More New Zealanders speaking more te reo Māori

Kua puta te Nuku-whaka-te-matau i roto i te taupori o Aotearoa
Right-shift has occurred in the New Zealand population

He aha ka tutuki i a mātou?

WHAT WILL WE ACHIEVE?



KA WHAKAAROTIA TE REO MĀORI HE MEA HIRA

Māori Language Valued

Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te reo Māori

More people speaking more Māori



KIA PIKI TE MĀRAMATANGA MŌ TE AHUREA MĀORI

More Awareness of Māori Culture

Kia piki te māramatanga ki ngā whanonga pono, ki ngā tikanga me ngā whakaaro Māori i Aotearoa

Greater awareness of Māori values, practices and views within Aotearoa New Zealand



NGĀ PĀNUI REO MĀORI KOUNGA TIKETIKE

Quality Māori Language Content

Mā ā mātou pānui i whāngaia ki ngā tahua ka whakahihikotia ngā whānau, ngā hapū, ngā iwi, ngā hāpori Māori me ngā tāngata katoa o Aotearoa kia whakapiki i tō rātou mōhio ki te reo Māori me tō rātou mārama ki ngā Tikanga Māori.

Our funded content inspires whānau, hapū, iwi, Māori communities and all New Zealanders to improve their reo Māori language capability and understanding of Tikanga Māori.

Te Ine Whakatutukinga

1. Ngā Inenga Pānga Rautaki

Ka mahitahi mātou me ngā hinonga e kawē tahi nei i te haepapa kia whakapiki ngā huaputa mō te reo Māori kia tika te aukaha i te waka mō te katoa mō te ine me te aromātai huaputa. Kei te tauira KoPA tētahi ara kārawarawa i te taupori nui mā tētahi kauwhata ako mō te ahurea/akoranga, ā, he maha atu ō mātou hoa mahi e whakamahi ana i te KoPA hei ine i tō rātou ahunga whakamua. He mea hira tēnei nā te mea hei te pikinga ake o te rahi o te tātauira, ka piki ake hoki te tika pū me te whāinga hua o te raraunga i kohia. E toru ngā tūranga matua, rohe matua rānei:

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

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

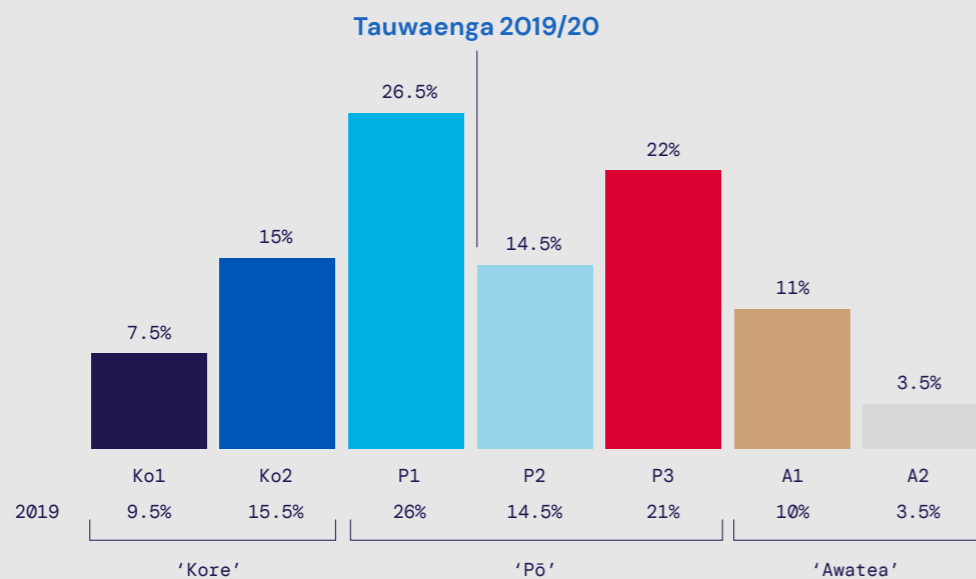
Awatea – i konei ka kaha tonu te tangata ki te kawē whakamua i te reo Māori.

Tā tēnei tātauira he whakakite ka pēhea te Nuku-whaka-te-matau e kawē ai i te tūranga o te tangata mai i te Kore ki te Pō, mai i te Pō ki te Awatea hei whakapakari i te noho o te reo Māori i te pāpori nui tonu. Ehara i te mea e aro ana ki te kawenga mai i te Kore ki te Awatea anake. Mā te Nuku-whaka-te-matau i te tangata mai i te Kore ki te Pō ka piki ake pea tōna māramatanga, tāna tautoko hoki i te whakaoranga reo whānui, ā, i tua atu i tērā ka ngāwari kē atu te Nuku-whaka-te-matau i te tangata mai i te Pō ki te Awatea. Mā konei hoki ka taea ngā wāhanga te tātari i roto i te horopaki o tō mātou uiuinga minenga ā-tau.

Kei te kauwhata i raro iho nei te ōrau o te taupori o Aotearoa ka uru ki ia wāhanga o te tauira KoPA me te tauwaenga o 2019/20. Te whāinga o te katoa i tō mātou rāngai kia kawea kētia ngā whanonga me te waiaro o te taupori o Aotearoa ki te reo me ngā ahurea Māori kia nuku te tauwaenga i tā mātou uiuinga panuku ki te matau o te tūranga o 2020.

Ka whakamahia hoki e mātou te tauira KoPA hei ine i ngā panonitanga waiaro ki te reo Māori me ngā tikanga Māori

TE KĀRAWARAWATANGA TAUIRA KoPA (2020)



Measuring Our Performance

1. Strategy Impact Measures

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

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

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

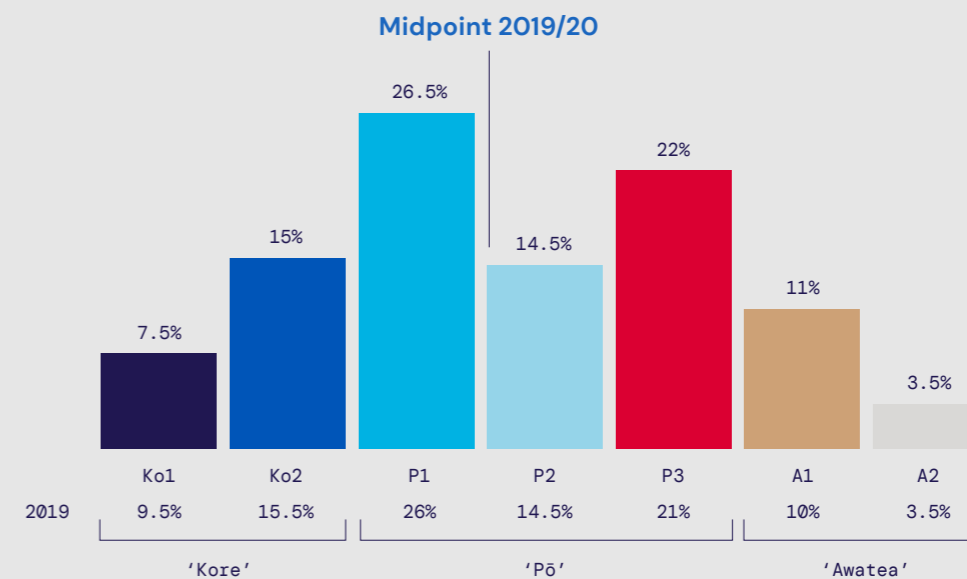
Awatea (Active) – in which the individual actively strives to advance the Māori language.

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 to Awatea. Right-shifting an individual from Kore to Pō can generate increased awareness of and support for language revitalisation more broadly, and the subsequent Right-shift from Pō to Awatea is then easier to achieve. It also allows for the segments to be analysed within the context of our annual audience survey.

The graph below shows the percentage of the New Zealand population that falls within each KoPA model segment and the 2019/20 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 2020 position.

We will also use the KoPA model to measure changes in attitudes regarding te reo Māori and tikanga Māori.

KoPA MODEL SEGMENTATION (2020)



Te Inenga Pānga Rautaki	2019/20 Te Tirohanga Inenga KoPA	Ūnga 2021/22
Kua puta te Nuku-whaka-te-matau i roto i te taupori o Aotearoa		
Ko te tohuwaenga mō te taupori o Aotearoa mō ngā waiaro me ngā whanonga mō te reo Māori me ngā tikanga Māori i nuku whaka-te-matau i te tauine inenga KoPA.	Tohuwaenga =2/29 of P2	Kei te taha matau te tohuwaenga i te inenga

Ngā Inenga Pānga Rautaki	2019/20 Te Tirohanga Inenga KoPA (Ōrau o te hunga urupare ki te uiuinga)	Ūnga 2021/22 (Ōrau o te hunga urupare ki te uiuinga)
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PUTANGA MATUA

Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te reo Māori ki tōna anō whenua
Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te reo Māori.

Kua piki ake taku māramatanga ki te reo Māori	40%	40%+
Ka taea te kōrerorero mō ngā kaupapa maha o ia rā ki te reo Māori	8%	8%+

NGĀ ŪNGA TUTUKITANGA

E Whakaarotia ana Te Reo Māori he Mea Hira

Te tikanga kia whakaarotia te reo Māori he mea hira e ngā tāngata katoa o Aotearoa	65%	65%+
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Kia piki te māramatanga mō te ahurea Māori

Kia piki te māramatanga ki ngā whanonga pono, ki ngā tikanga me ngā whakaaro Māori i Aotearoa

Kua piki ake taku māramatanga ki te ahurea Māori	48%	48%+
'He Pai' he 'Tino Pai' rānei taku mōhiotanga ki te ahurea Māori	22%	22%+
Kua piki taku noho mataara me taku mōhiotanga ki ngā whakaaro Māori	54%	54%+

Ngā Kai Reo Māori Kounga Tiketike

Mā ā mātou pānui i whāngaia ki ngā tahua ka whakahihikotia ngā whānau, ngā hapū, ngā iwi, ngā hāpori Māori me ngā tāngata katoa o Aotearoa kia ako kia whakapiki hoki i tō rātou mōhio ki te reo Māori me tō rātou mārama ki te ahurea Māori.

<i>E hiahia ana au ki te whakapiki i taku mōhiotanga ki te reo Māori</i>	55%	55%+
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<i>E hiahia ana au ki te ako i ētahi mea mō te ahurea Māori</i>	57%	57%+
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ĀWHATA INENGA

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

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

Strategy Impact Measure	2019/20 KoPA Measurement Survey	2021/22 Target
Right-shift has occurred in the New Zealand population		
The midpoint for the New Zealand population in terms of attitudes and behaviours towards te reo Māori and tikanga Māori has shifted to the right on the KoPA measurement scale.	Midpoint =2/29 of P2	Midpoint is to the right of the measure

Strategy Impact Measures	2019/20 KoPA Measurement Survey (Percent of survey respondents)	2021/22 Target (Percent of survey respondents)
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MAJOR OUTCOME

Tokomaha ake ngā tāngata o Aotearoa e kōrero ana i te reo Māori ki tōna anō whenua

More people speaking more Māori

My understanding of te reo Māori has increased	40%	40%+
Able to have a conversation about a lot of everyday things in te reo Māori	8%	8%+

ACHIEVEMENT TARGETS

Māori Language Valued

Te reo Māori should be valued by all New Zealanders	65%	65%+
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More awareness of Māori culture

Greater awareness of Māori values, practices and views within Aotearoa New Zealand

My understanding of Māori culture has increased	48%	48%+
My understanding of Māori culture is 'Good' or 'Very Good'	22%	22%+
My awareness and knowledge of Māori perspectives has increased	54%	54%+

Quality Māori Language Content

Our funded content inspires whānau, hapū, iwi, Māori communities and all New Zealanders to learn and improve their reo Māori language capability and understanding of Māori culture

<i>I would like to improve my understanding of te reo Māori</i>	55%	55%+
<i>I would like to learn more about Māori culture</i>	57%	57%+

MEASUREMENT SCALE

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

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

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

Te Aromatawai i te mahinga	2020/21		2021/22
	Te Paerewa Whakamutunga i Whakatāhuhutia i ngā Pūtea	Tūturu Whakatauta	Paerewa Whāngainga Pūtea
Ko tā Te Māngai Pāho he whāngai kirimana mō te waihanga pānui Māori, te tohatoa pānui me ētahi atu momo mahi hei whakatairanga i te reo Māori me ngā āhuatanga Māori e tautokona ai ngā whāinga o te Maihi Karauna.	100%	100%	100%
Ka tohaina ngā moni ki ētahi tāngata tuatoru hei toha pānui Māori, me ētahi momo mahi hei whakatairanga i te reo Māori me ngā āhuatanga Māori.	95%	94%	94%
Te whakapikinga o rau mō ngā minenga o ngā pānui reo Māori	Nui ake 5%	Nui ake 5%	Nui ake 5%
Ko ngā pānui ka waihangatia e ngā hoa kōtui ka eke ki te paerewa kouna o te 90% i te Poutarāwaho Aromātai Reo	Kua tutuki	Kua tutuki	Kua tutuki

Ritenga Whakapūrongo mō te Mutunga o te Tau

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

3. Ngā Inenga Hua Haumitanga

NGĀ INENGA MŌ NGĀ PĀNUI KATOĀ

	2019/20	2020/21	Matapae Mō
	Tūturu	Tūturu Whakatauta	2021/22
Te Minenga			
Te whakarahi i ngā minenga mō ngā pānui i whāngaia ki te pūtea puta noa i ngā pūhara pāho, matihiko hoki	Kīhai i tutuki -1%	5%	>5%
Te Waihanga			
<i>Te Kouna</i> Ko ngā kōkiri i whāngaia ki te pūtea kua tautohutia ngā putanga reo Māori, ahurea Māori hoki/rānei, ā, e wātea ana ki te ao whānui.	He Inenga Hou mō 2020/21	Kua tutuki	Kua tutuki
<i>Te Kouna</i> E aromatawaitia ana ngā pānui i whāngaia kia kitea mehemea kua tutuki tētahi paerewa kouna o 4.5 (kaua e heke iho) i tētahi tauine tohu rima.	He Inenga kua whakahoutia mō 2020/21	Kua tutuki	Kua tutuki
<i>Te Kouna</i> Kāore i heke iho i te 90% o ngā kaupapa, o ngā pānui rānei kua oti, kua tutuki ngā rahi reo Māori, e ai ki te minenga arotahi.	He Inenga kua whakahoutia mō 2020/21	Kua tutuki >90%	Kua tutuki >90%

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

Assessment of performance	2020/21		2021/22
	Final Budgeted Standard	Estimated Actual	Budget Standard
Te Māngai Pāho funding contracts for Māori content creation, content distribution and other activities to promote Māori language and culture support the goals of the Maihi Karauna.	100%	100%	100%
Funding is distributed to third parties for Māori content distribution and other activities to promote Māori language and culture.	95%	94%	94%
Percentage increase in audiences for Māori language content	More than 5%	More than 5%	More than 5%
Māori language content produced by partners achieves a quality standard of at least 90% on the Māori Language Evaluation Framework.	Achieved	Achieved	Achieved

End of Year Reporting

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

3. Investment Performance Measures

MEASURES FOR ALL CONTENT

	2019/20	2020/21	2021/22
	Actual	Estimated Actual	Forecast
Audience			
Increase audiences for funded programmes across combined broadcast and digital platforms	Not Achieved -1%	5%	>5%
Creation			
<i>Quality</i> All initiatives funded have identified Māori language and/or Māori cultural outcomes and are widely accessible.	New Measure for 2020/21	Achieved	Achieved
<i>Quality</i> Samples of content reviewed are assessed as meeting a quality standard of (at least) 4.5 or above on a five-point scale.	Revised Measure for 2020/21	Achieved	Achieved
<i>Quantity</i> At least 90% of samples of completed projects or programmes are assessed as meeting the required Māori language content according to target audience group.	Revised Measure for 2020/21	Achieved >90%	Achieved >90%

NGĀ MOMO PĀNUI MATAHUUHUA

	2019/20 Tūturu	2020/21 Tūturu Matapae	Matapae Mō 2021/22
Te Waihanga			
Ko te nuinga o ngā pānui mā Whakaata Māori e waihanga i raro i te Kirimana Whāngainga Pūtea Hāngai o 2021/22 he kai mō te kāwai matatau (kia kaua e heke iho i te 70% kiko reo Māori).	Kāore e pā ana	60%	60%
Te maha o ngā kōkiri kiko matahuhua mai i te tahua whakataetae	Kāore e pā ana	79	70

NGĀ IRIRANGI MĀORI

	2019/20 Tūturu	2020/21 Tūturu Whakatau Tata	Matapae Mō 2021/22
Te Minenga			
He whakapiki i te kāhui whakarongo ki ngā reo irirangi ā-iwi puta noa i ngā tūāpapa pāho, matihiko hoki mā >5%.	Kīhai i tutuki +2%	Kīhai i tutuki +2%	Kua tutuki >5%
Te Waihanga			
<i>Te kounga pāhotanga</i> E aromatawaitia ana te kounga pāhotanga o ngā teihana mō te ekenga ki tētahi paerewa kounga, kia kaua e heke iho i te 80%, i runga i tā mātou Anga Aromātai Pāhotanga Irirangi Māori, kua whakaaetia. (E aromatawaitia ana te kounga mō ngā āhuatanga kounga 12, he tauine tohu rima, 5 mō te Kairangi, 1 mō te Hē).	Kīhai i tutuki 3.3	Kīhai i tutuki 3	Kua tutuki 4

NGĀ PŪORO MĀORI

Inenga Mahinga	2019/20 Tūturu	2020/21 Tūturu Whakatau Tata	Matapae Mō 2021/22
Te Minenga: Toronga Whānui Kē Atu			
He whakapiki i te minenga tuihono mō ngā pūoro reo Māori	He Inenga Hou mō 2020/21	Kua tutuki	Kua tutuki 25%
Te Waihanga: Ngā Waiata i Pīrangitia			
Te maha o ngā waiata puoro i whāngaia	He Inenga Hou mō 2020/21	72	60
Te maha o ngā whakatangihanga pūoro reo Māori i te reo irirangi	He Inenga Hou mō 2020/21	Kīhai i tutuki 400,000	600,000
Te maha o ngā ara reo Māori i roto i ngā tino waiata 20 o Aotearoa	Kāore e pā ana	He Inenga Hou mō 2020/21	5
Te Raukaha: Ngā Kaitito Hou			
Ngā kaitito waiata hou i tautokona te whanaketanga	He Inenga Hou mō 2020/21	15	15

DIVERSE CONTENT

	2019/20 Actual	2020/21 Estimated Actual	2021/22 Forecast
Creation			
The majority of content produced by Māori Television under the 2021/22 Direct Funding Contract is fluent category content (a minimum of 70% Māori language content).	N/A	60%	60%
Number of diverse content initiatives funded from contestable fund	N/A	79	70

MĀORI RADIO

	2019/20 Actual	2020/21 Estimated Actual	2021/22 Forecast
Audience			
Increase iwi radio listenership across the combined broadcast and digital platforms by >5%.	Not Achieved +2%	Not Achieved +2%	Achieved >5%
Creation			
<i>Broadcast quality</i> The on-air content of station broadcasts is assessed as achieving a quality standard of at least 80% based on our agreed Māori Radio Broadcasting Evaluation Framework. (Quality is assessed on 12 quality aspects, each on a five-point scale where 5 is Excellent and 1 is Poor).	Not Achieved 3.3	Not Achieved 3	Achieved 4

MĀORI MUSIC

Performance Measure	2019/20 Actual	2020/21 Estimated Actual	2021/22 Forecast
Audience: Greater Reach			
Increase online audiences for te reo Māori music	New Measure for 2020/21	Achieved	Achieved 25%
Creation: Loved Songs			
Number of tracks funded	New Measure for 2020/21	72	60
Number of te reo Māori music spins on radio	New Measure for 2020/21	Not Achieved 400,000	600,000
Number of te reo Māori tracks in the NZ Top 20	N/A	New Measure for 2020/21	5
Capacity: New Composers			
New composers supported in development	New Measure for 2020/21	15	15

TE WHAKAPAKARI RAUKAHA ME TE WHAKATAIRANGA

Te Whakapakari Raukaha me te Whakatairanga i te Reo me te Ahurea Māori	2019/20 Tūturu	2020/21 Tūturu Matapae	Matapae Mō 2021/22
Te maha o ētahi atu kōkiri i whāngaia ki te tahua	Kua tutuki 13	Kua tutuki 20	Kua tutuki 20

TE UTU HUIA KATOATIA O NGĀ PĀNUI REO MĀORI

	2019/20 Tūturu	2020/21 Tūturu Matapae	Matapae Mō 2021/22
Te Utu Huia Katoatia o ngā Pānui Matahuhua	\$46.57 m	\$45.0 m	\$47.0 m
Te Utu Huia Katoatia o ngā Reo Irirangi Māori	\$14.03 m	\$13.0 m	\$15.0 m
Te Utu Huia Katoatia o ngā Pūoro Reo Māori	\$0.60 m	\$1.0 m	\$1.0 m
Te Utu, Huia Katoatia o te Tautoko i te Ahumahi	\$1.80 m	\$7.0 m	\$4.0 m
Te Utu Huia Katoatia o ngā Pānui Reo Māori	\$63.00 m	\$66.0 m	\$67.0 m

4. Ngā Inenga Mahi Whakahaere**NGĀ INENGA MAHI MŌ TE WHAKAHAERE MAHI**

	2019/20 Tūturu	2020/21 Matapae mō ngā mea Tūturu	Matapae Mō 2021/22
Te ōrau o ngā whakatau whāngainga pūtea ki ngā kaitono i roto i te 24 haora o te whakatau a te Poari	He Inenga Hou 2020/21	Kāore e pā ana	100%
E arotakea ana te hunga whiwhi pūtea e tētahi kaiarotake motuhake kia mōhio ai he hāngai, kua oti katoa, he tika katoa hoki	E 2 ngā kirimana mō te reo irirangi, e 3 hoki mō te pouaka whakaata, te matihiko me ngā ara pāhotanga hou	E 2 ngā kirimana pānui mō te reo irirangi, e 3 hoki mō te pouaka whakaata, te matihiko me ngā ara pāhotanga hou	E 2 ngā kirimana pūhara, e 3 kirimana pānui, 1 kirimana mō te whakapakari raukaha
Te Katoa o ngā Whakapaunga Whakahaere	\$3.5 m	\$3.5 m	\$4.0 m

CAPACITY BUILDING AND PROMOTION

Capacity Building and Promotion of Māori Language and Culture	2019/20 Actual	2020/21 Estimated Actual	2021/22 Forecast
Number of other initiatives funded	Achieved 13	Achieved 20	Achieved 20

COSTS FOR MĀORI LANGUAGE CONTENT

	2019/20 Actual	2020/21 Estimated Actual	2021/22 Forecast
Total Cost of Diverse Content	\$46.57 m	\$45.0 m	\$47.0 m
Total Cost of Māori Radio	\$14.03 m	\$13.0 m	\$15.0 m
Total Cost of Māori Music	\$0.60 m	\$1.0 m	\$1.0 m
Total Cost of Industry Support	\$1.80 m	\$7.0 m	\$4.0 m
Total Cost of Māori Language Content and Promotion	\$63.00 m	\$66.0 m	\$67.0 m

4. Operational Performance Measures**PERFORMANCE MEASURES FOR OPERATIONAL EXPENDITURE**

	2019/20 Actual	2020/21 Estimated Actual	2021/22 Forecast
Percentage of funding decisions notified to applicants within 24 hours of Board meeting	New Measure 2020/21	Not Applicable	100%
Funding recipients independently reviewed to ensure that reported costs are appropriate, complete and correct	2 radio contracts and 3 contracts for TV, digital and new media	2 platform contracts and 3 content contracts for TV, digital and new media	2 platform contracts, 3 content contracts and 1 capacity-building contract
Total Operating Expenditure	\$3.5 m	\$3.5 m	\$4.0 m

Arotakenga ā-Pakari, ā-Pūkaha o te Whakahaere

Wāhanga Arotahi	Inenga Mahinga	Tūtohu Mahinga
Kaitukumahi Pai	Wehenga kaimahi ā-tau	10% iti iho rānei [2019/20 17%]
	Kore e tukua te mahi whakatoj, whakaweti, makihuhunu ranei	Kua tutuki [2019/20 Kua tutuki]
	Kua uru ngā mātāpono whakataurite whiwhinga mahi ki ngā tuhinga me ngā ritenga katoa e hāngai ana	Kua tutuki [2019/20 Kua tutuki]
Te Whakahaere i te Mōrea	Kāore he whakaūnga whāngai tahua i huripokina i runga i tētahi kotititanga i tohua i ngā ritenga ā-ture, aratohu, kaupapa-here rānei a Te Māngai Pāho	Kua tutuki [2019/20 Kua Tutuki]
Te Whakahaere i ngā Hangarau	He whakaoti arotake o tā mātou Mahere Rautaki Pūnaha Mōhiotanga (ISSP)	Kua tutuki [He Inenga Hou 2020/21 Matapae tūturu Kua Tutuki]
Te Taiao Here ā-Whakahaere	Whakataunga Arotake ā-Tau	Me eke ki te whakatauranga 'Tino Pai' [2019/20: 'Tino Pai']
Ngā Pūnaha me ngā Here Mōhiotanga Pūtea	Whakataunga Arotake ā-Tau	Me eke ki te whakatauranga 'Tino Pai' [2019/20: 'Tino Pai']
Mōhiotanga Mahinga Ratonga, ngā Pūnaha me ngā Here Whai Pānga	Whakataunga Arotake ā-Tau	Me eke ki te whakatauranga 'Tino Pai' [2019/20: 'Pai']
Te Whaihua me te Pukumahi	Ka tohaina tētahi 94%, kāore i heke iho, o te whiwhinga ake/ngā tahua ki te hunga tuatoru mō te whakaputa me te toha i ngā pānui reo Māori.	Kaua e heke iho i te 94% [2019/20 94.5%]

Assessing Organisational Health and Capability

Focus Area	Performance Measure	Performance Indicator
Good Employer	Annual staff turnover	10% or less [2019/20 17%]
	Zero tolerance of harassment, bullying and discrimination	Achieved [2019/20 Achieved]
	Equal Employment Opportunity principles included in all relevant documents and practices	Achieved [2019/20 Achieved]
Managing Risk	No funding commitments are overturned as a result of an identified departure from the statutory requirements, guidelines and policies of Te Māngai Pāho	Achieved [2019/20 Achieved]
Managing Technology	Complete a review of our Information Systems Strategic Plan (ISSP)	Achieved [New Measure 2020/21 Estimated Actual Achieved]
Management Control Environment	Annual audit rating	Achieve 'Very Good' rating [2019/20: 'Very Good']
Financial Information Systems and Controls	Annual audit rating	Achieve 'Very Good' rating [2019/20: 'Very Good']
Service Performance Information and Associated Systems and Controls	Annual audit rating	Achieve 'Very Good' Rating [2019/20: '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% [2019/20 94.5%]

Tauākī ā-Pūtea Āmua

TE TAUĀKĪ MATAPAE MŌ NGĀ WHIWHINGA ME NGĀ WHAKAPAUNGA WHĀNUI

Mō te tau ka eke ā te 30 Hune 2022

	Tūturu 2019/20 \$M	2020/21 Matapae Tūturu \$M	2021/22 Matapae \$M
Ko Ngā Whiwhinga Pūtea			
Ngā whāngainga pūtea mai i te Karauna	66.3	68.7	69.2
Whiwhinga huamoni	0.5	0.3	0.3
Ētahi atu whiwhinga	0.1	0.2	0.1
Whiwhinga Katoa	66.9	69.2	69.6
Whakapaunga Pūtea			
Ngā momo pānui matahuhua	0	45.0	47.0
Ngā pānui Māori mō te pouaka whakaata	39.1	0	0
Ngā pāhotanga matihiko, hou hoki	7.5	0	0
Ngā irirangi Māori	14.0	13.0	15.0
Ngā pūoro Māori	0.6	1.0	1.0
Te raukaha ahumahi	1.8	7.0	4.0
Te katoa o ngā whakapaunga pūtea	63.0	66.0	67.0
Whakapaunga Whakahaere			
Te katoa o ngā whakapaunga whakahaere	3.3	3.5	4.0
Te katoa o ngā whakapaunga	66.3	69.5	71.0
TUWHENE/(TAKAREPA)			
ĒRĀ ATU WHIWHINGA ME NGĀ WHAKAPAUNGA WHĀNUI	0	0	0
TE KATO O NGĀ WHIWHINGA ME NGĀ WHAKAPAUNGA WHĀNUI	0.6	(0.3)	(1.4)

He wāhanga o ngā kaupapa-here kaute e piri nei mō ēnei tauākī pūtea.

Kua oti ngā tauanga tūturu mō 2019/20 me ngā Matapae Tauanga Tūturu mō 2020/21 te whakatakoto anō kia hāngai te takoto ki te hōputu whakapūrongo mō ngā tauanga Matapae mō 2021/22

Prospective Financial Statements

STATEMENT OF PROSPECTIVE COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June 2022

	2019/20 Actual \$M	2020/21 Estimated Actual \$M	2021/22 Forecast \$M
Revenue			
Funding from the Crown	66.3	68.7	69.2
Interest revenue	0.5	0.3	0.3
Other revenue	0.1	0.2	0.1
Total Revenue	66.9	69.2	69.6
Funding Expenditure			
Diverse content	0	45.0	47.0
Māori programmes for television	39.1	0	0
Digital and new media	7.5	0	0
Māori radio	14.0	13.0	15.0
Māori music	0.6	1.0	1.0
Industry capacity	1.8	7.0	4.0
Total funding expenditure	63.0	66.0	67.0
Operating Expenditure			
Total operating expenditure	3.3	3.5	4.0
Total expenditure	66.3	69.5	71.0
NET SURPLUS/(DEFICIT)			
OTHER COMPREHENSIVE REVENUE AND EXPENSE	0	0	0
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	0.6	(0.3)	(1.4)

The accompanying accounting policies form part of these financial statements.

Actual figures for 2019/20 and Estimated Actual figures for 2020/21 are restated to conform to the reporting format for the Forecast figures for 2021/22.

Tauākī o ngā Panonitanga Matapae Tūtanga Tūmatanui

Mō te tau ka eke ā te 30 Pipiri 2022

	2020/21 Tūnga Whakatau Tata 30 Pipiri/Hune 2021 \$M	2021/22 Tūranga Matapae 30 Pipiri/Hune 2022 \$M
TE TOENGA I TE 1 HŌNGONGOI	4.9	4.6
Te katoa o ngā whiwhinga me ngā whakapaunga mō te tau	(0.3)	(1.4)
TE TOENGA MŌ TE 30 PIRIPI	4.6	3.2

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

Hei te 30 Pipiri 2022

	2020/21 Tūnga Whakatau Tata 30 Pipiri/Hune 2021 \$M	2021/22 Tūranga Matapae 30 Pipiri/Hune 2022 \$M
TŪTANGA TŪMATANUI 30 PIRIPI	4.6	3.2

E tohua ana ki:

NGĀ RAWA

Ngā Hua Wātea

Ngā moni ukauka me ōna ritenga	0.3	0.2
Ngā haumi	20.0	16.8
Hunga noho nama me ērā atu nama mai	0.9	0.7
Te katoa o ngā hua wātea	21.2	17.7

Ngā hua he here kei runga

Ngā whare, rawa, taputapu	0.1	0.1
Hua whakawairua	0.3	0.7
Te katoa o ngā hua he here kei runga	0.4	0.8

TE KATO A O NGĀ HUA	21.6	18.5
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NGĀ TAUNAHATANGA

Te hunga i noho nama ai te hinonga me ērā atu nama atu	0.7	0.6
Whakawhiwhinga kaimahi	0.2	0.2
Ngā whakaritenga whāngai pūtea	16.1	14.5
Te katoa o ngā taunahatanga o tēnei wā	17.0	15.3

TE KATO A O NGĀ TAUNAHATANGA	17.0	15.3
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NGĀ HUA MORE	4.6	3.2
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He wāhanga o ngā kaupapa-here kaute e piri nei mō ēnei tauākī pūtea.

Statement of Prospective Changes in Public Equity

For the year ending 30 June 2022

	2020/21 Estimated Position 30 June 2021 \$M	2021/22 Forecast Position 30 June 2022 \$M
BALANCE AT 1 JULY	4.9	4.6
Total comprehensive revenue and expense for the year	(0.3)	(1.4)
BALANCE AT 30 JUNE	4.6	3.2

Statement of Estimated Financial Position and Prospective Financial Position

For the year ending 30 June 2022

	2020/21 Estimated Position 30 June 2021 \$M	2021/22 Forecast Position 30 June 2022 \$M
PUBLIC EQUITY 30 JUNE	4.6	3.2

Represented by:

ASSETS

Current assets

Cash and cash equivalents	0.3	0.2
Investments	20.0	16.8
Debtors and other receivables	0.9	0.7
Total current assets	21.2	17.7

Non-current assets

Property, plant and equipment	0.1	0.1
Intangible assets	0.3	0.7
Total non-current assets	0.4	0.8

TOTAL ASSETS	21.6	18.5
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LIABILITIES

Creditors and other payables	0.7	0.6
Employee entitlements	0.2	0.2
Funding provisions	16.1	14.5
Total current liabilities	17.0	15.3

TOTAL LIABILITIES	17.0	15.3
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NET ASSETS	4.6	3.2
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The accompanying accounting policies form part of these financial statements.

Te Tauākī Matapae Kapewhiti

Mō te tau ka eke ā te 30 Pipiri

	2020/21 Whakatau Tata Tūturu \$M	2021/22 Matapae \$M
Ngā kapewhiti more mai i ngā mahi whakahaere		
He moni ukauka i hua ake i –		
Ngā Homaitanga e te Karauna	68.7	69.2
Whiwhinga huamoni	0.3	0.3
Whiwhinga wāhi kē	0.3	0.1
	69.3	69.6
I whakapaua he ukauka ki –		
Ngā utunga kaimahi	(1.6)	(1.8)
Ngā utu ratonga	(2.7)	(2.3)
Ngā utu ki ngā kaipāho me ngā kaihanga pānui	(67.5)	(68.2)
	(71.8)	(72.3)
KAPEWHITI MORE O ROTO I NGĀ MAHI WHAKAHAERE	(2.5)	(2.7)
KAPEWHITI MORE O ROTO I NGĀ MAHI WHAKAHAERE		
I tae mai he moni i		
ngā homaitanga mai i ngā haumitanga	20.8	20.0
I whakapaua he ukauka ki –		
Hoko haumitanga	(20.0)	(16.6)
Hoko whare, rawa, taputapu	(0.1)	(0)
Hoko taonga whakawairua	(0.2)	(0.4)
KAPEWHITI MORE O ROTO I NGĀ MAHI HAUMI	0.5	2.6
KAPEWHITI MORE O ROTO I NGĀ MAHI TAKAPŪTEA		
Pikinga more/(hekenga more) o ngā ukauka me ōna ritenga e puritia ana		(0.1)
Tāpiri ki ngā moni ukauka me ōna ritenga whakatuwhera i te tīmatanga o te tau	2.3	0.3
MONI UKAUKA ME ŌNA RITENGA KATI I TE MUTUNGA O TE TAU	0.3	0.2

He wāhanga o ngā kaupapa-here kaute e piri nei mō ēnei tauākī pūtea.

Statement of Prospective Cash Flows

For the year ending 30 June 2022

	2020/21 Estimated Actual \$M	2021/22 Forecast \$M
Cash flows from operating activities		
Cash provided from –		
Receipts from the Crown	68.7	69.2
Interest received	0.3	0.3
Receipts from other revenue	0.3	0.1
	69.3	69.6
Cash applied to –		
Payments to employees	(1.6)	(1.8)
Payments to suppliers	(2.7)	(2.3)
Payments to broadcasters and programme producers	(67.5)	(68.2)
	(71.8)	(72.3)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(2.5)	(2.7)
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash provided from –		
Receipts from investments	20.8	20.0
Cash applied to –		
Acquisition of investments	(20.0)	(16.6)
Purchase of property, plant and equipment	(0.1)	(0)
Purchase of intangible assets	(0.2)	(0.4)
NET CASH FLOW FROM INVESTING ACTIVITIES	0.5	2.6
NET CASH FLOW FROM FINANCING ACTIVITIES		
Net increase/(decrease) in cash held and cash equivalents	(2.0)	(0.1)
Plus opening cash and cash equivalents at the beginning of the year	2.3	0.3
CLOSING CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	0.3	0.2

The accompanying accounting policies form part of these financial statements.

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

Mō te tau ka eke ā te 30 Pipiri 2022

	2020/21 Whakatau Tata Tūturu \$M	2021/22 Matapae \$M
Te katoa o ngā whiwhinga me ngā whakapaunga whānui	(0.3)	(1.4)
Tāpiri/(Tango) i ngā whakapaunga ehara i te ukauka/(whiwhinga):		
Te Hekenga Wāriu	0.1	0.1
Te Whakaurupā	0.1	0.1
TE KATOA O NGĀ MEA EHARA I TE UKAUKA	0.2	0.2
Tāpiri/(Tango) nekehanga i ngā āhuatanga rawa whakamaha:		
(Pikinga)/hekenga i ngā nama mai/utunga tōmua	(0.8)	0.2
(Pikinga)/hekenga i ngā nama mai me ngā taunahatanga whāngai pūtea	(1.6)	(1.7)
NGĀ NEKEHANGA MORE I NGĀ ĀHUATANGA RAWA WHAKAMAHI	(2.2)	(1.3)
KAPEWHITI MORE O ROTO I NGĀ MAHI WHAKAHAERE	2.5	(2.7)

He wāhanga o ngā kaupapa-here kaute e piri nei mō ēnei tauākī pūtea.

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

For the year ending 30 June 2022

	2020/21 Estimated Actual \$M	2021/22 Forecast \$M
Total comprehensive revenue and expense	(0.3)	(1.4)
Add/(Less) non-cash expenditure/(income):		
Depreciation	0.1	0.1
Amortisation	0.1	0.1
TOTAL NON-CASH ITEMS	0.2	0.2
Add/(Less) movements in working capital items:		
(Increase)/decrease in accounts receivable/prepayments	(0.8)	0.2
Increase/(decrease) in accounts payable and funding liabilities	(1.6)	(1.7)
NET MOVEMENTS IN WORKING CAPITAL ITEMS	(2.2)	(1.3)
NET CASH FLOWS FROM OPERATING ACTIVITIES	2.5	(2.7)

The accompanying accounting policies form part of these financial statements.

Tauāki ā – Kaupapa – here Kaute

Mō te tau ka eke ā te 30 Pipiri 2022

TAUĀKĪ Ā-KAUPAPA-HERE KAUTE MŌ TE TAU KA EKE Ā TE 30 PIPIRI 2022

Te Whakahaere Tuku Pūrongo

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

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

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

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

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

Te Tūāpapa o te Whakaritenga Mai i Ngā Tauāki Pūtea

He mea whakarite ngā tauāki 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.

Tauāki mō te ū ki ngā tikanga

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

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

Te momo moni whakaatu me te whakaawhiwhi

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

Te Rūnātanga O Ngā Kaupapa-here Kaute Matua

Ngā Whiwhinga moni

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

Ngā Whiwhinga mai i te Karauna

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

Whiwhinga huamoni

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

Te Tohutanga o Te Tohanga o ngā Pūtea

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

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

Ngā rīhi whakahaere

Ko tēnei mea te rīhi whakahaere he rīhi e kore ai e whakawhitia ngā mōreareatanga me te rangatiratanga

Statement of Accounting Policies

For the year ending 30 June 2022

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDING 30 JUNE 2022

Reporting Entity

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

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

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

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

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

Basis of Preparation

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

Statement of compliance

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

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

Presentation currency and rounding

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

Summary of Significant Accounting Policies

Revenue

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

Revenue from the Crown

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

Interest revenue

Interest revenue is recognised using the effective interest method.

Treatment of the Allocation of Funds

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

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

Operating leases

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

TAUĀKI Ā-KAUPAPA-HERE KAUTE (ROANGA AKE)

o ēnei hanga rīhi ki te kairīhi. Ka tohua ngā utu rīhi i raro i te rīhi whakahaere a Te Māngai Pāho mō tana tari hei whakapaunga i runga i te rārangi torotika mō te wā o te rīhi.

Ngā moni ukauka me ōna ritenga

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

Nama kia utua mai

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

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

Ngā haumi

Ngā tāpui wā pūmau pēke

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

Ngā whare, rawa, taputapu

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

Ngā Tāpiritanga

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

Ngā Rironga Atu

Ko ngā pikinga ake me ngā hekenga nā ngā rironga atu ka tuhia mā te whakatairite i ngā hua ki te wāriu o te rawa e kawea ana. Kua oti ngā ngā pikinga ake me ngā hekenga

nā ngā rironga atu ka tuhia mā te whakatairite i ngā hua ki te wāriu i te tuwhene, te takarepa ranei.

Te Hekenga Wāriu

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

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

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

Ngā rarunga o te whare, rawa, taputapu

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

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

Ētahi matapae, me ētahi whakaaro kaute pūtake

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

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

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

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

Property, plant and equipment

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

Additions

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

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

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

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

Impairment of property, plant and equipment

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

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

Critical accounting estimates and assumptions

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

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

Intangible assets

Software acquisition and development

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

Hua whakawairua

Te hoko me te whakawhanake pūmanawa

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

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

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

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

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

Te whakaurupā

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

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

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

Te rarunga o ngā rawa whakawairua

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

Ētahi matapae me ētahi whakaaro kaute pūtaka

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

Ko ngā nama atu

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

Whakawhiwhinga kaimahi

Whakawhiwhinga kaimahi wā poro

Ko ngā whiwhinga kaimahi ka ea, tōna tikanga, i roto i te 12 marama i muri i te mahinga e te kaimahi i ngā mahi whai pānga, ka inea i runga i ngā whakawhiwhinga tōpū

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

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

Ngā waimaerotanga

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

Utu Tāke

Kāore e mate ki te utu take mō āna mahi. E noho herekore ana Te Māngai Pāho mō te utu tāke moni whiwhi i raro i te Wāhanga 53O o Te Ture Pāho 1989.

Te Tāke Hokohoko

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

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

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

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

Ngā Tauanga Kaute

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

Ngā Whakaūnga

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

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

Staff training costs are recognised as an expense when incurred.

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

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

Amortisation

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

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

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

Impairment of intangible assets

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

Critical accounting estimates and assumptions

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

Payables

Short-term payables are recorded at the amount payable.

Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date and sick leave.

A liability and an expense are recognised for bonuses where there is a contractual obligation, or where there is a past practice that has created a constructive

obligation, and a reliable estimate of the obligation can be made.

Provisions

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

Income Tax

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

Goods and Services Tax

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Commitments

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

Output Cost Statements

The Output Cost Statements, as reported in the Statement of Performance, report the total funding allocations made for the radio and television outputs for the year ending 30 June 2022. They also report the costs of administrative activities undertaken by Te Māngai Pāho.

Ngā Tauākī Whakapaunga Tutukitanga

Ko tā ngā Tauākī Whakapaunga Tutukitanga, i pūrongotia rā i te Tauākī Tutukitanga, he pūrongo i ngā tohanga tukunga pūtea katoa mō ngā tutukitanga reo irirangi, whakaata hoki mō te tau ka mutu ā te 30 Pipiri 2022. Ka pūrongo hoki ēnei i ngā whakapaunga mō ngā mahi whakahaere e kawea nei e Te Māngai Pāho.

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

Ētahi matapae me ētahi whakaaro kaute pūtaka

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

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

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

Inā ngā hua tūturu i muri i ēnei matapae, whakaaro:
Ka tutuki i ngā kaipāho me ngā kaihanganga pānui ō rātou herenga ā-ture i roto i te wātaka i runga anō i te kirimana.

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

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

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

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

Critical accounting estimates and assumptions

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

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

Key estimates and assumptions are:
Broadcasters and producers will fulfil their legal obligation within the timeframe as per the contract.

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

Critical judgements in applying accounting policies

Management has exercised no critical judgements in applying the accounting policies for the year ending 30 June 2022.

