



ANNUAL REPORT OF THE
MĀORI LANGUAGE COMMISSION
FOR THE YEAR ENDED JUNE 2005

*mā te reo, me te reo, mō te reo
mā te reo, me te reo,
mō te reo*

'Kia ita!'

Te Taura Whiri i te Reo Māori
MĀORI LANGUAGE COMMISSION



A Māori Language Commission Publication
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ANNUAL REPORT OF THE

Māori Language Commission

FOR THE YEAR ENDED 30 JUNE 2005

*Presented to the House of Representatives pursuant
to the Public Finance Act 1989*



Hon Parekura Horomia
Minister of Māori Affairs

Tēnā koe e te Minita,

In accordance with the Public Finance Act 1989, I am pleased to present to you on behalf of the Board of Te Taura Whiri i te Reo Māori the Annual Report on the operations of Te Taura Whiri i te Reo Māori (Māori Language Commission) for the year ended 30 June 2005.

Nāku noa,

Dr Patu Hohepa
Commissioner

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mā te reo, me te reo,
mō te reo*

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DIRECTORY

Māori Language Commission
Level 14
Investment Centre
Cnr Featherston and Ballance Streets
WELLINGTON

Postal Address

PO Box 411
WELLINGTON

AUDITOR

Audit New Zealand
Wellington
on behalf of the Auditor-General

BANKERS

ASB Bank

SOLICITORS

Bell Gully / Wigley & Company
Karen Soich

entity profile

The Māori Language Commission was established on 1 August 1987 by Section 6 of the Māori Language Act 1987. The Commission was known initially as Te Kōmihana Mō te Reo Māori. The Māori Language Amendment Act 1991 changed the name to Te Taura Whiri i te Reo Māori.

Te Taura Whiri i te Reo Māori is an autonomous Crown entity as defined by Section 2 (1) of the Public Finance Act 1989. It is responsible to the Minister of Māori Affairs for its financial performance and results and receives its operational funding annually by appropriation in Vote: Māori Affairs via Te Puni Kōkiri.

statement of purpose

MAJOR OUTCOME

Kia ora te reo Māori hei reo matua hei reo kōrero mō Aotearoa.
Māori language is a living national taonga for all New Zealanders.



The Board of Te Taura Whiri i te Reo Māori
Iritana Tawhiwhirangi, Wayne Ngata, Dr Patu Hohepa, Hana O'Regan (Absent: Ruakere Hond)

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Commissioner's report



This is the Commission's seventeenth year, my sixth year in office and the second year for my new Board members who have diverse talents, and share a commitment and passion for our official language. Iritana Tawhiwhirangi holds the wisdom of and linkages with Māori elders and Māori organisations nationwide. Hana O'Regan continues the Ngāi Tahu dialect, and is on the Mā te Reo Fund Board. Ruakere Hond works in Te Ātaarangi and among his own people of Taranaki-Whanganui. Wayne Ngata has tertiary and reo commitments in his Tai Rawhiti confederation as well as continuing classical waiata research, performance and filmed productions. All are fluent Māori speakers who bring their talents to the Board and this permeates the rest of the work of the Commission as it continues its statutory tasks.

The past year has seen Māori language expanding in the public arena. Matariki has entered many more communities and organisations as an iconic occasion. NZ Reo NZ Pride anthem cards are used by thousands of sports fans. Many mainstream television newsreaders preface and end broadcasts with "kia ora" and "pō marie", and some Air NZ staff intersperse their welcomes, greetings and advice with Māori phrases. Māori radio stations and Māori television now span the country, and so do the various Māori language productions of other media networks. On public occasions, Her Excellency the Governor General, the Prime Minister, various Ministers

and Parliamentarians, civic leaders, and officials merge Māori with English in a positive and fluent manner. These are some positive examples and initiatives of increasing interest in and support for Māori language.

In the broader challenges of Māori language regeneration these changes could seem insignificant. There is still a long struggle to normalise Māori so that it is once again heard in all Māori homes and whenever speakers meet. However, none of these things were happening four or five years ago and they mark a significant mind shift by many average New Zealanders to becoming more open minded and willing to invest in our own bilingual and bicultural identity. It gives me hope that the monolingual mind-set and the negative sidelining of Māori language that has dominated mainstream New Zealand is shifting.

We all need to become more conscious of the 'great language divide' happening now. Māori language and communities suffer irreplaceable loss when fluent elders, kaumātua or kuia, pass beyond the veil. They need replacements in the homelands and new advocates elsewhere wherever Māori are. But we also need to understand that changes happen. If our language is to survive, we who are fluent native speakers have to accept that today's majority of reo Māori speakers, the younger ones, are learning and speaking Māori in the new environment of the global village linked by computer, television, business, sports, travel and lifestyles.



The traditional transmission of our language in autonomous communities is difficult and the Commission has continued to search for alternative ways of addressing this. The funding of marae or home based intensive kura reo wānanga as well as diverse Māori language focused groups goes hand in hand with reo focused digital and electronic productions that can be accessed across the land and the world. Māori ingenuity is a key feature here with new areas of development including board games, CD Roms, and internet websites being produced. What is heartening is that this work is being driven by a mixture of both young and old.

For the majority of Māori there is the challenge of acquiring Māori as a second language. For all, there is the equal challenge of creating positive environments where Māori can be learnt, practiced or spoken without fear of rebuke or embarrassment. This can all happen if commitment, enthusiasm, encouragement, support and empathy comes from the wider community including Parliament and government.

Dr Patu Hohepa
Commissioner

Whānau and intergenerational use of language is essential for the survival of our language. A much needed prototype for all is the whānau language planning initiative of Ngāi Tahu. As an iwi with the fewest number of remaining native speakers, the effort and commitment that Ngāi Tahu continue to invest in bringing back their language dialect is inspirational. Not all iwi have so little to work with, but all iwi should be planning for the future of their own reo, and investing in their reo, because it can quickly and easily be lost forever.

As Commissioner for the Māori Language, my challenge to all is to make this coming year a time to realise your own individual potential, whether it be learning, speaking or encouraging the use of reo Māori: “Kia toitū tonu ai te reo Māori, kia kaha ake, kia ora tonu hei taonga e rangona ana i Aotearoa, Te Waipounamu, Rakiura, Wharekauri, me tūāurangi”; so that Māori language continues, becomes stronger, to live on as a valued treasure that is heard across the North, South, Stewart and Chatham Islands, and beyond.

28 October 2005
Wellington

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Chief Executive's report



This last year has been both challenging and rewarding for the Māori Language Commission. The highlights have been the increased opportunities created to celebrate reo Māori as a national taonga. The Inaugural Māori Language Awards for example, exceeded our expectations in terms of people's effort to integrate the language into their everyday lives. Another notable example was a shared project between Te Taura Whiri i te Reo Māori, the Human Rights Commission and private company Progressive Enterprises Ltd, to create and make available Māori language booklets. Foodtown and Woolworth Supermarkets around New Zealand distributed the booklets which encouraged people to give Māori language a go. The bilingual booklets contained food related words and phrases giving people the opportunity to use reo Māori in everyday situations.

The Commission has encouraged New Zealand to realise the beauty and potential of its most defining feature – reo Māori. The celebration of Māori Language Week and of Matariki as a national iconic event has stirred the nation, forming a ground swell of support for language initiatives and encouraging a supportive environment within which our reo can thrive. However, it's still going to take a mammoth national effort for the language to regain and retain its rightful place in our society. This Commission is working hard to achieve this outcome within the State Sector, and the nation as a whole.

MĀORI LANGUAGE STRATEGY

The path to attaining outcomes for the Māori language requires an immense amount of motivation, innovation and commitment by every single reo Māori advocate, learner or supporter.

It also requires an effective strategy by government to promote and utilise the Māori language within key state sector agencies and services underpinning the efforts of Māori communities to reintegrate reo Māori into our everyday lives.

With each year that passes we have been able to quantify gains made in language regeneration by the changes in status, acquisition, use and corpus development. The Māori Language Strategy provides a framework for understanding these important advances or changes. The Strategy also promotes a collaborative and coordinated work methodology by which key agencies can be monitored and evaluated.

EDUCATION

The education sector (particularly mainstream schools) is beginning to advocate for more support on how to integrate reo Māori into the school curriculum. The move is reassuring for Māori communities who have for a number of generations been laden with this unpaid or insufficiently acknowledged responsibility. The Commission has seen heartening examples of improved school effort over the last few years via the integration of Matariki, and Māori Language Week and Awards into classroom activities. Our challenge to the Education Ministry and other agencies closely linked with school performance is to ensure that current momentum is not lost due to a lack of incentive, recognition or leadership. Assistance should be provided to lighten the burden of work falling on the individual teachers and schools that have chosen to support important kaupapa that contribute to the regeneration of our language.

Conversely, it seems to us that Māori medium education is beginning to be less valued in the education sector. From the Commission's perspective, Kura Kaupapa Māori are the best education arena for fluent Māori language speakers creating small waves of first language speakers of reo Māori. These individuals are critical to the survival of reo Māori in the homeland. Consequently, over the next year Te Taura Whiri i te Reo Māori will support total immersion education environments by working with key agencies to strengthen their linguistic and resource capacity.

In the past year the most evident support for Māori language regeneration has emerged from the tertiary sector. The Commission has established excellent working relationships with the Universities of Waikato, Otago, Victoria and Hawaii. These institutions have brought a significant amount of academic rigour to the work of the Commission especially in the arena of linguistic research.

CULTURE AND HERITAGE

The Ministry of Culture and Heritage could contribute more significantly to national Māori language initiatives, and it would be great to see them get behind events such as Matariki which is becoming a cultural icon of Aotearoa.

BROADCASTING

It is important to acknowledge the Māori Language Broadcasting sector for their efforts to regenerate the language. The impact of Māori language television cannot be understated in terms of its educational and social reach in

homes for those learning reo Māori and culture. The Commission remains committed to actively supporting the Māori Television Service, and Iwi radio for their unrelenting dedication to reo Māori.

WHĀNAU MĀORI

Although Te Taura Whiri i te Reo Māori has not been specifically funded to work closely with whānau, we acknowledge the significant role the family has to play in language regeneration. The Commission will continue to explore ways in which to support family language initiatives, including the Mā Te Reo Fund and through the Puna Reo that have been established in various regions.

PRIVATE SECTOR

The Commission has gained, through various facets of our work, some traction for the recognition and value of reo Māori among private sector companies, more so than with public sector agencies. With the support of companies like Microsoft New Zealand the Commission has been able to work towards new and creative ways of increasing the accessibility of reo Māori.

Finally I would like to acknowledge on behalf of the Board and my staff, the commitment and determination of the Minister of Māori Affairs, the Hon Parekura Horomia. The Minister has sought tirelessly to gain new opportunities for the Commission to re-establish our indigenous language as a language of mana and status. His efforts have enabled the implementation of the new Kōrero Māori promotion and an increase in interest by public sector agencies in Māori language week and the celebration of Matariki.

Haami Piripi
Chief Executive

28 October 2005
Wellington

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mō te reo

The Māori Language Commission

BOARD

Commissioner

Dr Patu Hohepa

Members

Iritana Tawhiwhirangi

Wayne Ngata

Ruakere Hond

Hana O'Regan

Management

Haami Piripi, Chief Executive Officer

Wareko Te Āngina, Manager Finance,
I.T, Human Resources & Administration

Lee Smith, Manager Language Standards,
Translations (to June 2005)

Sharon Armstrong, Manager Lexicography,
Proficiency, Policy, Promotions/Communications
& Mā Te Reo Administration

STAFF

Lexicography

Te Awanuiarangi Black, Writer Lexicography

Phil Matthews, Lexical Advisor

Waitangi Teepa, Administrator Lexicography

Te Waireka Walker, Administrator Lexicography

Language Services

Hohepa MacDougall,
Language Standard, Translator

Matewaka Thrupp, Language Services Assistant

Stormy Mohi, Language Services Assistant

Policy

Nicola Bright, Senior Policy Analyst

Mary-Jane Simcock-Reweti (September 2004),
Policy Analyst

Promotion / Communications

Lana Simmons-Donaldson,
Communications Advisor (to November 2004),

Website Project Manager (December 2004)

Mā Te Reo Administration

Jasmine Cooper, Senior Project Advisor

Kelly Harding, Administrator (to May 2005)

Nerissa Aramakutu, Administrator, Monitoring,
Evaluation, Research

Maihi Makiha, Administrator (May 2005)

Human Resources and Finance

Juanita Teepa, Administration &
Finance Assistant

Gaylene Te Rauna, Executive Assistant

Kiriana Winiata, Receptionist (February 2005)

Catherine Sinclair, Administration Support

governance and accountability statement

ROLE OF THE BOARD

The Minister of Māori Affairs has appointed a governing Board. The Board's governance responsibilities include:

- › Communicating with the Minister and other stakeholders to ensure their views are reflected in the planning of Te Taura Whiri i te Reo Māori;
- › Delegating responsibility for achievement of specific objectives to the Chief Executive;
- › Monitoring organisational performance towards achieving objectives;
- › Accounting to the Minister on plans and progress against them;
- › Maintaining effective systems of internal control.

STRUCTURE OF TE TAURA WHIRI I TE REO MĀORI

Te Taura Whiri i te Reo Māori Operations

The Board has appointed a single employee, the Chief Executive, to manage all of Te Taura Whiri i te Reo Māori operations. The Chief Executive has appointed all other employees of Te Taura Whiri i te Reo Māori.

GOVERNANCE PHILOSOPHY

Board Membership

Board members are appointed by the Minister of Māori Affairs. The Board is composed of members who have diverse skills and experience, including

credibility in the Māori language sector. Once appointed, all members are required to act in the best interest of Te Taura Whiri i te Reo Māori.

Connecting with Stakeholders

The Board acknowledges its responsibility to keep in touch with stakeholders and, in particular, to remain cognisant of the responsible Minister's expectations.

Division of Responsibility between the Board and Management

A key to the efficient running of Te Taura Whiri i te Reo Māori is that there is a clear division between the roles of the Board and management. The Board concentrates on setting policy and strategy, then monitors progress toward meeting objectives. Management is concerned with implementing policy and strategy. The Board clearly demarcates these roles by ensuring that the delegation of responsibility and authority to the Chief Executive is concise and complete.

Accountability

The Board holds regular meetings to monitor progress toward its strategic objectives and to ensure that the affairs of Te Taura Whiri i te Reo Māori and its subsidiaries are being conducted in accordance with the Board's policies.

Conflicts of interest

The Board maintains an interest register and ensures Board members are aware of their obligations to declare interests.

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STATEMENT OF RESPONSIBILITY

In the financial year ended on 30 June 2005, the Board and Management of Te Taura Whiri i te Reo Māori was responsible for:

- › The preparation of the annual financial statements including the statement of objectives and service performance and the judgements used and the performance indicated therein;
- › Establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Board and management of Te Taura Whiri i te Reo Māori, the annual financial statements including the statement of objectives and service performance for the financial year ended 30 June 2005 fairly reflect the financial position, operations and performance of Te Taura Whiri i te Reo Māori.



Haami Piripi
Chief Executive Officer
28 October 2005



Dr Patu Hohepa
Commissioner
28 October 2005

Report of the Auditor-General

TO THE READERS OF THE MĀORI LANGUAGE COMMISSION'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005

The Auditor-General is the auditor of the Māori Language Commission. The Auditor-General has appointed me, Stephen Lucy, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Māori Language Commission, on his behalf, for the year ended 30 June 2005.

UNQUALIFIED OPINION

In our opinion the financial statements of the Māori Language Commission on pages 13 to 36:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
 - the Māori Language Commission's financial position as at 30 June 2005;
 - the results of its operations and cash flows for the year ended on that date; and
 - its service performance achievements measured against the performance targets adopted for the year ended on that date.

The audit was completed on 28 October 2005, and is the date at which our opinion is expressed.

The basis of the opinion is explained below. In addition, we outline the responsibilities of the Commissioners and the Auditor, and explain our independence.

BASIS OF OPINION

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed our audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in the opinion.

Our audit involved performing procedures to test the information presented in the financial statements. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;

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- reviewing significant estimates and judgements made by the Commissioners;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements.

We evaluated the overall adequacy of the presentation of information in the financial statements. We obtained all the information and explanations we required to support the opinion above.

RESPONSIBILITIES OF THE COMMISSIONERS AND THE AUDITOR

The Commissioners are responsible for preparing financial statements in accordance with generally accepted accounting practice in New Zealand.

Those financial statements must fairly reflect the financial position of the Māori Language Commission as at 30 June 2005. They must also fairly reflect the results of its operations and cash flows and service performance achievements for the year ended on that date. The Commissioners' responsibilities arise from the Public Finance Act 1989 and the Māori Language Act 1987.

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and the Public Finance Act 1989.

INDEPENDENCE

When carrying out the audit we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

Other than the audit, we have no relationship with or interests in the Māori Language Commission.



S B Lucy
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand



statement of accounting policies

FOR THE YEAR ENDED 30 JUNE 2005

REPORTING ENTITY

These financial statements have been prepared in accordance with the requirements of the Financial Reporting Act 1993, the Māori Language Act 1987 and the Public Finance Act 1989.

MEASUREMENT BASE

The measurement system adopted is that of historical cost.

ACCOUNTING POLICIES

The following particular accounting policies which materially affect the measurement of financial performance and financial position have been applied:

Budget Figures

The budget figures are those approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by the Board for the preparation of the financial statements.

Revenue

The Commission derives revenue through the provision of outputs to the Crown, for services to third parties and interest on its deposits. Such revenue is recognised when earned and is reported in the financial period to which it relates.

Fixed Assets and Depreciation

Fixed assets are shown at cost less accumulated depreciation and have been depreciated on a diminishing value basis at rates which are anticipated to write them off over their estimated useful lives. The initial cost of a fixed asset is the value of the consideration given to acquire or create the asset and any directly attributable costs of bringing the asset to working conditions for its intended use.

The depreciation rates applied were:

Leasehold Improvements	25%	4 yrs
Motor Vehicles	33%	3 yrs
Furniture and Fittings	25%	4 yrs
Office Equipment	33%	3 yrs
EDP Equipment	33-50%	2-3 yrs
Software	33-50%	2-3 yrs

Accounts Receivable

Accounts receivable have been valued at expected net realisable value.

Goods and Services Tax (GST)

The Financial statements are prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable, which are stated with GST included.

Financial Instruments

The Commission is party to financial arrangements in the form of bank accounts, accounts receivable, accounts payable and accruals as part of its everyday operations. These are reflected in the Statement of Financial Position at their fair value. Revenues and expenses in relation to the financial instruments are recognised in the Statement of Financial Performance.

Commitments

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

Leases

The Commission leases office premises and office equipment. As all the risks and ownership are retained by the lessor, these leases are classified as operating leases. Operating lease costs are expensed in the period in which they are incurred.

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Taxation

The Commission is exempt from income tax under Section 15 of the Second Schedule of the Māori Language Act 1987.

Investments

Investments are stated at the lower of cost and net realisable value. Any written-downs are recognised in the Statement of Financial Performance.

Provision for Employment Entitlements

Annual leave is recorded on an actual entitlement basis at current rates of pay.

Statement of Cash Flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Te Taura Whiri i te Reo Māori invests as part of its day-to-day cash management.

Operating activities include all activities other than investing and financing activities. The cash inflows include all receipts from the sale of goods

and services and other sources of revenue that support operating activities of Te Taura Whiri i te Reo Māori. Cash outflows include payments made to employees, suppliers and for taxes.

Investing activities are those activities relating to the acquisition and disposal of current and non-current securities and any other non-current assets.

Financing activities are those activities relating to changes in equity and debt capital structure of Te Taura Whiri i te Reo Māori and those activities relating to the cost of servicing the equity capital of Te Taura Whiri i te Reo Māori.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies since the date of the last audited financial statements. The policies have been applied on a basis consistent with the prior year.

SUMMARY OF COSTS

Statement of Service Performance

	2004/05 Actual (\$)	2004/05 Budget (\$)	2003/04 Actual (\$)
Revenue			
Crown Revenue	3,054,223	2,174,223	2,174,222
Other Revenue	617,361	40,000	263,720
Total Revenue	3,671,584	2,214,223	2,437,942
Total Expenditure	3,747,989	2,200,000	2,431,651
Operating Surplus / (Deficit)	(76,405)	14,223	6,291

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statement of service performance for output class

FOR THE YEAR ENDING 30 JUNE 2005

OUTPUT CLASS 1

promotion of the Māori language

This output class includes:

- › Promoting the language and, in particular, its use as a living language and as an ordinary means of communication;
 - › Granting certificates of competency in the Māori language, and developing and implementing policies and practices to give effect to the
 - › Carrying out other activities necessary to pursue the outcomes in the 2004/08 Statement of Intent of Te Taura Whiri i te Reo Māori.
- declaration in the Māori Language Act 1987 that the Māori language is an official language of New Zealand; and

Te Taura Whiri i te Reo Māori has delivered five outputs within the above output class and appropriation of \$2,107,556 million (exclusive of GST), with an additional \$880,000 through a contract for services.

OUTPUT 1: LEXICOGRAPHY, TERMINOLOGY AND RESEARCH

This output involves the development of resources that support the language development of native speakers and second language learners.

The cost for this output was \$992,995 (GST exclusive).

Performance measures

Detail	Quantity & Quality	Achieved
Māori Dictionary	A Manuscript of approximately 20,000 definitions is completed.	Yes
	Manuscript is handed over to publishers for formatting and publication.	No
	All content has met quality assurance criteria set by Te Rōpū Matua as being linguistically correct and able to be understood by second language learners.	No
Lexical database	An IT platform and infrastructure for a Lexical Database is established.	Yes
	Capable of producing the output required for the publishing of Te Mātāpuna.	Yes



COMMENTARY

TE MĀTĀPUNA – MĀORI DICTIONARY

A manuscript of approximately 20,000 entries has been compiled. Further editing is yet required to ensure that the quality of each entry is of a consistently high standard and meets the quality assurance criteria set by Te Rōpū Matua.

All content, including copy editing, will now be completed early next year. A number of factors have led to this decision, but the primary issue has been the difficulty in finding and retaining competent qualified editors in such a rare and new field of expertise.

Consequently, the first hard copy version of Te Mātāpuna will be completed in December 2006, with the official launch to held on Waitangi Day, 6 February 2007.

LEXICAL DATABASE

The information technology platform for the lexical database has been custom built to support Te Mātāpuna while maintaining the ability to extend into new areas of lexical development for example, glossaries and electronic groups (e-groups).

As a lexicographical tool, the database is attracting interest from the Māori language and information technology sectors, and also from other indigenous language groups around the world.

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OUTPUT 2: MĀORI LANGUAGE DEVELOPMENT AND STANDARDS

This output involves the provision of advice, support and resources necessary to ensure that Māori language standards are established and maintained.

The cost for this output was \$1,284,458 (GST exclusive).

Performance measures

Detail	Quantity & Quality	Achieved
Workshops	Four training workshops are held to provide guidance and support for interpreters who wish to be certificated.	Yes
	Five training workshops are held to provide guidance and advice for translators who wish to be certificated.	Yes
	Workshop participants agree that workshops have strengthened their interpretation skills and improved their chances of gaining certification.	Yes
	Workshop participants agree that workshops have strengthened their translation skills, and improved their chances of gaining certification.	Yes
National hui	One national hui is held to provide guidance, advice and professional support for aspiring and/or certified translators.	Yes
	Participants agree that the hui has kept their translation skills current and provided networking opportunities with other translators.	Yes
Internship	One internship is established to research language standards.	Yes
	Research provides advice on the feasibility of aligning Translators and Interpreters certification to Whakamātauria Tō Reo Māori.	Yes
Level Finder Examination (LFE), Public Sector Māori Examination (PSM), and Teaching Sector Māori Examination (TSM).	50 people sit the LFE test developed by Te Taura Whiri i te Reo Māori.	Yes
	15 people sit the PSM test developed by Te Taura Whiri i te Reo Māori.	No
	15 people sit the TSM test developed by Te Taura Whiri i te Reo Māori.	No
	All LFE, PSM and TSM tests are consistent with international standards for the assessment of language proficiency.	Yes
Test Tasks for Whakamātauria Tō Reo Māori	Six new test tasks are developed for Whakamātauria Tō Reo Māori.	Yes
	All test tasks have been trialled and meet the quality assurance standards set by the Advisory Group.	No
He Muka	Four issues of He Muka are published.	Yes
	The content for all He Muka publications is quality assured by Te Taura Whiri i te Reo Māori Editorial Team as being “High-quality written Māori language”.	Yes



COMMENTARY

TRANSLATORS AND INTERPRETERS WORKSHOPS

This year the interpreters and translators workshops were combined in order to make the administration of our Māori language services more efficient and cost effective.

Eight one-day interpreters and translators workshops were held across four regions including: Whāngarei (Northland Polytechnic), Hastings (Eastern Institute of Technology), Taneatua (Anamata) and Christchurch (Christchurch Polytechnic Institute of Technology).

The Te Taura Whiri i te Reo Māori, Māori Language Services Team provided tuition at the workshops. The medium of instruction was reo Māori.

In all, 50 people attended the combined workshops. Participants learned about the skills required to sit the interpreters and translators examinations, and consequently 12 people registered to sit the interpreters oral examination and 18 registered to sit the translators examination.

Eight new interpreters and seven translators were certificated this year.

NATIONAL HUI

The Hui Kāhui Kaiwhakamāori – Māori Translators and Interpreters Conference was held at the Kuratini Marae, Wellington, on 18-19 September 2004. The hui was attended by 60 participants who were either certified translators/interpreters or people working within the arena of translations. Representatives from Te Rūnanga o Ngā Kura Kaupapa Māori, Māori Radio Stations, TVNZ, the Māori Television Service, Huia Publishers Ltd, Waikato University and other groups attended the hui. Feedback from key speakers and attendees about the conference was very positive.

INTERNSHIP

The report produced by the intern identifies that the current framework for translators and interpreters certification is not sustainable on a long term basis and has led us to conclude that a new qualification exam will need to be developed in accordance with international language testing standards and practices.

While the current certification regime will continue to be used, we will be looking into the possibility of developing new examinations for interpreters and translators over the next three years.

LEVEL FINDER EXAMINATION, PUBLIC SECTOR MĀORI EXAMINATION, AND TEACHING SECTOR MĀORI EXAMINATION

In the period from January-June 2005, Te Taura Whiri i te Reo Māori has administered the Level Finder Examination (LFE) on six occasions to a total of 176 candidates. The Public Sector Māori Examination (PSM) has been administered on two occasions to 14 candidates, and no one has yet sat the Teaching Sector Māori Examination (TSM).

The examinations have been held in Auckland and Wellington, but candidates have come from various parts of New Zealand. On two separate occasions the LFE has been delivered to candidates applying for jobs which have had a Māori language proficiency requirement.

DELIVERY OF THE TEACHING SECTOR MĀORI EXAMINATION

Several unsuccessful attempts to launch the TSM have highlighted a number of issues around the introduction of the TSM to the education sector. Feedback received from various sources suggests that further work is needed to gain buy-in from both mainstream and Māori medium school Boards of Trustees and teachers.

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In response to this information, a draft communications plan has been developed and Te Taura Whiri i te Reo Māori will work with teachers and principals to develop a Professional Development Strategy which includes the TSM. The strategy will become a marketing tool to help other schools understand the potential and value of the TSM as an evaluative and management tool for both personal and professional growth.

TEST TASKS FOR WHAKAMĀTAURIA TŌ REO MĀORI

Six new test tasks for Whakamātauria Tō Reo Māori have been developed. Trialling of the new alternate test tasks has continued in conjunction with each administration of the LFE and PSM. The focus of the trialling has been on completing all LFE alternate tasks as this is the examination that currently has the greatest uptake and

therefore alternate versions of the examination need to be created regularly. Trialling has been completed for four of the six required alternate tasks. Further trialling on the two remaining tasks will be undertaken in late 2005.

HE MUKA

In the past year our Māori language publication, He Muka, has featured stories covering a wide range of subject matter including: 2004 Māori language week, online Māori language resources, Waka Ama Championships, Te Panekiretanga o te Reo, Māori language programmes, sports, Māori clothing labels, Te Matatini, Māori making a living overseas, new words, Mā Te Reo information, the Māori Media Awards and a maramataka. The publication is widely distributed nationally and internationally.

OUTPUT 3: MĀORI LANGUAGE COMMUNITY INITIATIVES

This output involves the disbursement of funds and provision of information and resources that strengthen Māori language in Māori communities.

The cost for this output is \$215,459 (GST exclusive).

Performance measures

Detail	Quantity & Quality	Achieved
Mā Te Reo	Approx. \$1.8 million in funding has been disbursed.	Yes
	Approx. 150-200 contracts will be negotiated with successful applicants.	Yes
	All successful applications will have fully met Te Rōpū Tautoko criteria for funding.	Yes

COMMENTARY

MĀ TE REO

ROUND FOUR

Of the 284 Round Four applications received, 123 providers were contracted to run community based Māori language projects. The amount committed to these contracts is \$1,848,224.

The funding categories for the 2004 Round Four were:

- › Language Planning
- › Kura Reo
- › Wānanga Reo
- › Multimedia
- › Media – TV, Radio, Print
- › Events – Reo Festivals / Concerts
- › Games and resources
- › Language Programme / Classes

Language planning was identified as the high priority funding category for this Round and Te Rōpū Tautoko allocated \$500,000 specifically for language planning.

ROUND FIVE

Round Five of the Mā Te Reo Fund opened 12 April and closed 28 May 2005. Of the 220 applications received, 165 providers were approved funding.

MĀ TE REO PUBLICATIONS

Three Mā Te Reo electronic publications have been produced in 2005. These were sent to all applicants listed in the Mā Te Reo database, and

also posted to the Mā Te Reo website. The third publication was also produced in a hardcopy format and appeared in the June/July 2005 edition of He Muka.

The publication, introduced as an ongoing tool for communicating with Mā Te Reo applicants, providers and stakeholders, included articles such as: an overview of the Mā Te Reo Fund, membership of Te Rōpū Tautoko and the Mā Te Reo Administration team, results from the 2004 Mā Te Reo outcome evaluation, 2004 and 2005 Funding Round updates and tips on how to increase chances of success in the 2005 funding round.

RESEARCH

The Mā Te Reo research report was completed on 30 June 2005. The research project evaluated the process used to support Māori language resource development via the Mā Te Reo Fund over the past 3-4 years. The research findings will be used to enable Te Taura Whiri i te Reo Māori to consider the ways in which community based Māori language initiatives are being supported and where possible, offer better options.

This is the first in-house Mā Te Reo research project to be undertaken by Te Taura Whiri i te Reo Māori and the research experience gained has contributed to the overall development of internal research capacity.

The monitoring and evaluation framework for the Mā Te Reo programme was agreed to by Te Rōpū Tautoko in March 2005, and implementation and refinement of the framework is ongoing.

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OUTPUT 4: PROMOTIONS

This output involves the development and implementation of promotions and the publication of resources that promote Māori language for all New Zealanders.

The cost for this output is \$1,059,974 (GST exclusive).

The figure above includes \$880,000 (GST exclusive) received from Te Puni Kōkiri to deliver an Information Programme to support the regeneration of the Māori language through the provision of information.

Performance measures

Detail	Quantity & Quality	Achieved
National promotion	Two national promotions are held to promote Māori language awareness and use for all New Zealanders:	
	1. Māori Language Week	Yes
	2. Sponsorship of Māori Media Awards	Yes
	The Māori language week web-site received more than 50,000 hits during the week and in the promotions run-up to the week.	Yes
	80% of the event was run in reo Māori.	Yes

COMMENTARY

NATIONAL PROMOTIONS

Māori Language Week 2004

Māori Language Week 2004 was an outstanding success. With a \$90,000 budget, more than double the \$40,000 budget for 2003, the three agencies involved in coordinating the week were able to develop more resources and reach a far larger audience.

Contributions to the budget included \$15,000 each from Te Taura Whiri i te Reo Māori and Te Kāhui Tika Tangata, and \$60,000 from Te Puni Kōkiri. In addition, \$10,000 was donated in services from a local publishing/design

company, JR Design. Planning, creativity and coordination between the organisations were the major factors contributing to the overall success of this year's campaign.

The *Give it a go – Kōrero Māori* tag line developed for 2004 and the continuation of the NZ Reo, NZ Pride branding captured the attention of the nation. This was particularly due to extensive advertising and publicity that utilised the tag line, and also its association with Māori Language Week and Awards. Highlights for Māori Language Week were: a parliamentary launch, support from Westpac in the production of *Give it a go* booklets for schools, and the inauguration of the Māori Language Week Awards.



Widespread media coverage (more than twice the coverage achieved in 2003) helped to increase the level of participation and interest from the public and private sectors. During the month of July 2004, the Te Taura Whiri i te Reo Māori website registered 383,747 hits with 5,804 individual site visits to the NZ Reo site.

In total approximately \$47,000 in resources were purchased by more than 400 different organisations including: schools, businesses, and government departments both nationally and internationally. The resources included: *Give it a go – Kōrero Māori* booklets, a range of eight different phrase tee-shirts, clickable phrase pens and revamped anthem cards, bumper stickers and posters. After deducting distribution costs, the remaining \$40,000 of proceeds was used to offset the costs of the Awards in September 2004. The amount of resources purchased, providing additional income from sales far exceeded expectations and further confirms the increasing interest in the Māori language.

INAUGURAL MĀORI LANGUAGE WEEK AWARDS

The inaugural Māori Language Week Awards dinner and ceremony were held 14 September 2004, and more than 40 entries were received for the Awards. The Awards dinner was held at Shed 5 Restaurant and Bar, Queens Wharf, Wellington and was attended by 200 guests and 10 media organisations. The Minister of Māori Affairs, Hon Parekura Horomia officially opened the event.

The winners of the nine award categories were:

1. Department of Labour – Central Government Award
2. Christchurch Public Libraries – Local Body/Library Award
3. Te Whakaruruhau ki Ōtautahi – Community Award
4. Te Whare Wānaka o Ōtautahi – Business Award
5. Albany School – School Award
6. Television New Zealand – Television Award
7. Niu FM – Radio Award
8. Gisborne Herald – Media Award
9. Television New Zealand – Supreme Award

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MĀORI MEDIA AWARDS

Te Taura Whiri i te Reo Māori was one of the principal sponsors of the Māori Media Awards which were held in Rotorua on 19 March 2005. The awards acknowledged Māori language excellence and use in Māori radio and television, and more than 500 people attended the event. The event was also televised making it accessible to a wide viewing audience.

INFORMATION PROGRAMME

On 17 December 2004, Te Puni Kōkiri contracted Te Taura Whiri i te Reo Māori to implement the first year of a Māori Language Information Programme. The broad objective of the information programme is to support the regeneration of the Māori language through the provision of information. The proposed outcomes are two-fold, in that more Māori will use reo Māori, and that all New Zealanders will value the Māori language.

In the later part of the 2004-05 financial year, Te Taura Whiri i te Reo Māori provided the following services:

- › Television and Radio Advertising Campaign;
- › Development of an Interactive Website to provide a one stop portal of information about the Māori language to speakers and writers of reo Māori, and all New Zealanders;

- › Resource Information Kit to provide parents (mothers integral to intergenerational transmission) and adults with an information resource kit about the Māori language;
- › Booklets in the *Kōrero Māori 'Give it a Go'* series to provide information to foster positive attitudes towards reo Māori by all New Zealanders;
- › Conferencing and Language Events to promote the use of and increase awareness about the Māori language.

One of the highlights was the national launch in conjunction with Progressive Enterprises Ltd and the Human Rights Commission, of the summer time Māori language booklet (from the *Give it a go* series) that was promoted in all Foodtown and Woolworth supermarkets around the country.

In all, Te Taura Whiri i te Reo Māori considers the implementation of the Information Programme has been highly successful despite the challenges faced. During this time, the brand for the Information Programme has been developed and from now on the "Kōrero Māori" logo will be used in association with the information programme projects.

OUTPUT 5: POLICY

This output involves the provision of policy advice necessary to meet Te Taura Whiri i te Reo Māori functions and advance the 2004/05 Statement of Intent.

The cost for this output is \$195,103 (GST exclusive).

Performance measures

Detail	Quantity & Quality	Achieved
Language planning guidelines	Language planning guidelines for public sector organisations are reviewed and brought to the attention of State Sector agencies.	Yes
	Guidelines are based on internationally recognised principles of language planning.	Yes
Policy advice	Policy advice has been provided to the Minister and State Sector agencies, where needed and requested, on Māori language issues.	Yes
	All policy advice meets the following policy advice quality characteristics.	Yes

Policy advice quality characteristics

Purpose	The aim of the advice is clearly stated and it answers the questions set.
Logic	The assumptions behind the advice are explicit and the argument is logical and supported by the facts.
Accuracy	The facts in the papers are accurate and all material facts are included.
Presentation	The format meets the Cabinet Office and Minister's Office requirements; the material is effectively, concisely and clearly presented; and is free of spelling or grammatical errors.
Quality Management	Product quality will be supported by a quality management process including: <ul style="list-style-type: none"> › Internal peer review and checking procedures (adherence to policy checklists, Ministerial Servicing Standards Manual, Manager and Chief Executive sign-off procedures, and other internal controls), › Circulation of drafts for checking by other government agencies and other parties as appropriate.

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COMMENTARY

MĀORI LANGUAGE PLANNING

The Māori Language Planning guidelines created by Te Taura Whiri i te Reo Māori in 2002 for public sector organisations were reviewed and updated in this quarter.

In addition, a new section on the Te Taura Whiri i te Reo Māori website dedicated to Māori language planning has been created. It includes: general information about language planning, language planning issues specific to the public sector, and the revised Māori Language Planning guidelines.

An email pānui promoting the website and the Māori language planning section was sent out in December 2004. Since then Te Taura Whiri i te Reo Māori has received a number of inquiries from government departments seeking advice and support to develop Māori language plans and policies.

POLICY ADVICE

Legislation

Te Taura Whiri i te Reo Māori has made a number of submissions this year regarding: the Review of New Zealand's Existing Constitutional Arrangements Inquiry, the use of Māori language terms in legislation, the Public Records Bill and the Retirement Villages Act 2003; Draft Code of Practice. In all cases we have highlighted the importance and relevance of reo Māori. Te Taura Whiri i te Reo Māori has also worked with the Ministry of Justice to translate the oaths and declarations in the Oaths and Declarations Bill into the equivalent Māori version.

Code of Conduct for Crown Entities

With the passing of the new Crown Entities Act 2004, Crown Entities such as Te Taura Whiri i te Reo Māori have come under scrutiny as the State Services Commission examines standards of integrity and conduct. As an organisation established as a result of the Te Reo Māori

claim and the Māori Language Act 1987, Te Taura Whiri i te Reo Māori is responsible to Māori as well as to Government in terms of integrity and conduct and our policies and guidelines reflect this dual responsibility.

OVERSEAS LANGUAGE FORUMS

The Chief Executive and senior staff of the Commission have represented Te Taura Whiri i te Reo Māori at several international forums this year. In Hawaii and Rarotonga in particular there was a focus on exploring opportunities to work with other Pacific Island nations to develop systems of exchanging lexicographical information to aid in the development of new words.

MĀORI LANGUAGE STRATEGY

The vision of the Government's Māori language strategy is that *by 2028, the Māori language will be widely spoken by Māori. In particular, the Māori language will be in common use within Māori whānau, homes and communities. All New Zealanders will appreciate the value of the Māori language to New Zealand society.*

The vision and goals of the strategy are similar and complementary to that of the Māori Language Commission. The Commission itself has responsibility for five of the ten roles assigned to Government via the strategy including: Māori language community planning, whānau development, public services delivered through the medium of Māori language, Māori language services, and an information programme. Te Taura Whiri i te Reo Māori will continue to implement the strategy through our regular work programme.

STATEMENT OF INTENT

This year Te Taura Whiri i te Reo Māori produced its second Statement of Intent which continues the themes set last year and looks at the new initiatives the Commission intends to undertake in 2005-06.

financial statements

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 30 June 2005

	Note	2004/05 Actual (\$)	2004/05 Budget (\$)	2003/04 Actual (\$)
Income				
Grants	2	3,054,223	2,174,223	2,199,362
Consultancy Income		45,325	20,000	34,269
Interest Received		31,543	20,000	23,044
Other Revenue	3	540,493	0	181,267
Total Income		3,671,584	2,214,223	2,437,942
Expenditure				
Personnel	4,8	1,264,551	1,100,000	1,129,669
Operating	5	2,483,438	1,100,000	1,301,982
Total Expenditure		3,747,989	2,200,000	2,431,651
Surplus/(Deficit)		(76,405)	14,223	6,291

STATEMENT OF MOVEMENTS IN EQUITY

For the year ended 30 June 2005

	Note	2004/05 Actual (\$)	2004/05 Budget (\$)	2003/04 Actual (\$)
Public Equity as at 1 July		211,333	223,405	205,042
Net surplus/(deficit)		(76,405)	14,223	6,291
Total recognised revenues and expenses for the period		(76,405)	14,223	6,291
Public Equity as at 30 June		134,928	237,628	211,333

This statement should be read in conjunction with the Statement of Accounting Policies and the accompanying Notes to the Financial Statements.

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STATEMENT OF FINANCIAL POSITION

For the year ended 30 June 2005

	Note	2004/05 Actual (\$)	2004/05 Budget (\$)	2003/04 Actual (\$)
Public Equity		134,928	237,628	211,333
Represented by:				
Assets				
Current Assets				
Cash & Bank		145,380	250,000	159,939
Mā Te Reo Agency Fund Investment Account	11	9,181,658	9,716,498	10,510,668
Receivables		297,208	20,000	219,749
Prepayments		0	0	3,962
GST Receivable		28,876	33,333	33,816
Total Current Assets		9,653,122	10,019,831	10,928,134
Non-current Assets				
Fixed Assets	6	168,025	147,685	118,574
Total Non-current Assets		168,025	147,685	118,574
Total Assets		9,821,147	10,167,516	11,046,708
Liabilities				
Current Liabilities				
Creditors and Payables	7	504,561	213,390	324,707
Mā Te Reo Agency Funds Payable	11	9,181,658	9,716,498	10,510,668
Total Liabilities		9,686,219	9,929,888	10,835,375
Net Assets		134,928	237,628	211,333

This statement should be read in conjunction with the Statement of Accounting Policies and the accompanying Notes to the Financial Statements.

STATEMENT OF CASH FLOWS

For the year ending 30 June 2005

Note	2004/05 Actual (\$)	2004/05 Budget (\$)	2003/04 Actual (\$)
Cash Flows from Operating Activities			
Cash was provided from:			
	2,987,556	2,107,556	2,107,556
	31,543	20,000	23,044
	12,491	0	0
	583,632	87,132	345,521
	3,615,222	2,214,688	2,476,121
Cash was applied to:			
	1,230,117	1,010,367	1,227,561
	2,280,982	1,100,000	1,138,557
	0	5,814	29,128
	3,511,099	2,116,181	2,395,246
	104,123	98,507	80,875
10			
Cash Flows from Investing Activities			
Cash was applied to:			
	118,682	90,000	35,348
	118,682	90,000	35,348
	(118,682)	(90,000)	(35,348)
	(14,559)	8,507	45,527
	159,939	241,493	114,412
	145,380	250,000	159,939

This statement should be read in conjunction with the Statement of Accounting Policies and the accompanying Notes to the Financial Statements.

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STATEMENT OF COMMITMENTS

As at 30 June 2005

Non-Cancellable Operating Lease Commitments	2005 (\$)	2004 (\$)
Commitments not later than one year from balance date	125,516	121,371
Commitments later than one year but not later than two years	14,353	110,464
Commitments later than two years but not later than five years	18,704	33,999
Commitments over five years	0	0
Total Commitments	158,573	265,834

Consisting of the following:

Photocopier Agreement

A photocopier is leased by the commission finishing on December 2008. The monthly rental is \$1,039.11 (GST exclusive).

Rental Agreement

The rental of office accommodation situated at Level 14, Investment House, Wellington is for a term of 3 years, expiring on the 01 May 2006. The annual rental for the office space and carparks is \$105,626.50 (GST exclusive).

Leased Laptops

There are currently two laptops being leased on 36 mth terms, starting 25 March 2003 and 1 June 2003. Monthly rentals total \$308.38 (GST exclusive).

Leased Phone System

The phone system is being leased on a term of 36 mths, commencing 4 December 2003. The monthly rental is \$470.92 (GST exclusive).

I.T. Lease

There is an I.T. lease on a term of 36 months, commencing 3 October 2002. The monthly rental is \$655.08 (GST exclusive).

Car Lease

The commission leases a car on a 36 month term, commencing 10 February 2003. The monthly rental is \$808.41 (GST exclusive).

STATEMENT OF CONTINGENT LIABILITIES

As at 30 June 2005

Contingent Liabilities

Nil (2004: Nil)

This statement should be read in conjunction with the Statement of Accounting Policies and the accompanying Notes to the Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2005

1 ACCOUNTING PERIOD

The comparative figures for 2004 cover the 12 month period 1 July 2003 to 30 June 2004. The 2005 information covers the 12 month period from 1 July 2004 to 30 June 2005.

2 GRANTS

This item consists of the following:	2004/05 (\$)	2003/04 (\$)
Government Grant	2,987,556	2,174,222
Other Grants	66,667	25,140
	3,054,223	2,199,362

3 OTHER REVENUE

This item consists of the following:	2004/05 (\$)	2003/04 (\$)
Certificate & Registration Fees	6,578	8,558
Income relating to MTR Administration	169,238	133,350
Other Receipts	364,677	39,359
	540,493	181,267

4 PERSONNEL

This item consists of the following:	2004/05 (\$)	2003/04 (\$)
ACC	7,608	5,866
FBT	27,295	20,958
Health Insurance	11,595	10,701
Secondment Fees	0	5,719
Recruitment Fees	5,972	14,636
Commissioner, Commission Members	42,200	70,113
Salaries & Wages	1,169,881	1,001,676
	1,264,551	1,129,669

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5 OPERATING

This item consists of the following:	2004/05 (\$)	2003/04 (\$)
Administration	1,317,810	407,958
Advertising	121,501	74,968
Audit Fees	16,500	14,800
Consultants' Fees	346,127	439,881
Depreciation		
Leasehold Improvements	8,190	10,280
Furniture & Fittings	5,828	6,183
Office Equipment	3,312	615
EDP Equipment	27,918	21,670
Software	7,541	12,277
Motor Vehicles	16,443	8,640
General Expenses	29,236	7,028
Loss on Sale of Fixed Assets	0	0
Motor Vehicle Expenses	6,518	1,968
Printing	264,360	59,149
Rent	126,832	97,567
Travel	185,322	138,998
	2,483,438	1,301,982

6 FIXED ASSETS

	2004			2005		
	Cost Price (\$)	Accum Depn (\$)	Book Value (\$)	Cost Price (\$)	Accum Depn (\$)	Book Value (\$)
Leasehold Improvements	342,920	310,399	32,521	346,420	322,089	24,331
Furniture & Fittings	78,702	60,277	18,425	87,415	66,105	21,310
Office Equipment	19,115	17,460	1,655	33,353	21,772	11,581
EDP Equipment	199,699	165,661	34,038	259,943	194,301	65,642
Software	101,050	86,655	14,395	106,296	94,196	12,100
Motor Vehicles	70,843	53,303	17,540	102,807	69,746	33,061
	812,329	693,755	118,574	936,234	768,209	168,025

7 PAYABLES

This item consists of the following:	2004/05 (\$)	2003/04 (\$)
Annual Leave / Accruals	135,820	50,010
Trade Creditors	368,741	234,697
Grants Received in Advance	0	40,000
	504,561	324,707

8 REMUNERATION OF EMPLOYEES

Only one employee (the CEO) receives remuneration of \$100,000 or more a year.
His remuneration falls in a band of between \$150,001 and \$160,000. (2004:\$140,001 – \$150,000)

9 REMUNERATION OF BOARD MEMBERS

This item consists of the following:	2005 (\$)	2004 (\$)
Chairman		
P. Hohepa	21,775	47,413
Board		
I. Tawhiwhirangi	4,513	3,800
W. Ngata	4,750	5,700
R. Hond	4,750	5,700
H. O'Regan	6,413	5,700
W. Tait-Rolleston		1,800
	42,200	70,113

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10 RECONCILIATION OF NET DEFICIT TO NET CASHFLOW FROM OPERATING ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2005

	2004/05 (\$)	2003/04 (\$)
Operating Surplus/(Deficit)	(76,405)	6,291
Add Non-cash items		
Depreciation	69,232	59,665
	69,232	59,665
Add (Less) movements in working capital items:		
Accounts Receivable	(77,459)	(1,820)
Prepayments	3,962	(1,771)
Accounts Payable and Accruals	179,854	47,639
GST	4,939	(29,128)
	111,296	14,920
Add Item classified as investing activity		
Net gain/(loss) on sale of fixed assets	0	0
Net cash flow from operating activities	104,123	80,876



11 MĀ TE REO FUND

The Mā Te Reo Fund was established by the Government with \$15 million for the promotion of opportunities for Māori development through language. Te Taura Whiri i te Reo Māori, as fundholder, is an agent for the fund and therefore does not account for GST on the monies received and paid.

The overall objective of the Fund is to provide financial assistance to whānau, hapū, iwi and Māori organisations to develop community originated Māori language projects, programmes and activities that contribute to Māori language regeneration. Preference shall be given to applicants working towards the same general ends as the Māori Language Strategy and Māori language regeneration in general.

The funds managed on behalf of the Mā Te Reo Fund are held separately from the Te Taura Whiri i te Reo Māori investments and cash balances and are recorded at the lower of cost or net market value. Administration fees are not incurred by the fund, they are incurred by Te Taura Whiri i te Reo Māori. Funds from previous years savings of unspent evaluation funds was provided to Te Taura Whiri i te Reo Māori to reduce overheads relating to the administration of the fund. The allocation of funds for grants is treated as expenditure in the year the allocation is made. Prior to the end of the financial year, the grant must have received approval from the Fund Management Committee.

*mā te reo, me te reo, mō te reo
mā te reo, me te reo,
mō te reo*

	2004/05 (\$)	2003/04 (\$)
Balance of Mā Te Reo Fund	10,510,668	10,716,498
ADD		
Interest received	609,468	632,508
GST Refund	0	1,627,924
	11,120,137	12,976,930
LESS		
Amortisation	20,401	0
Grants Awarded	1,848,224	2,045,271
Grants Awarded Other	4,000	42,000
Grants returned	(166,375)	(26,111)
Investment Fees Paid	23,220	24,856
Consultancy Fees relating to the evaluation of expenditure	0	184,886
Salaries & Wages relating to the evaluation of expenditure	39,771	62,011
Overheads relating to Administration paid to TTW	169,238	133,350
Balance of fund 30 June	9,181,658	10,510,668
Represented by:		
Investments	10,424,472	12,364,376
Trade Debtors	6,180	0
GST Receivables	0	8,787
	10,430,652	12,373,163
Grants Payable	1,248,994	1,715,850
GST Payable	0	146,645
	9,181,658	10,510,668
The fair value of the investments as at 30 June 2005 was	10,912,369	12,717,978



Kōrero N



Maio