

2022/23

**Te Pūrongo ā-Tau
Manatū Taonga**

**Annual Report
Ministry for Culture
& Heritage**

Ngā wāhanga o roto

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Museum of New Zealand
Te Papa Tongarewa



Kupu whakataki

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Chief Executive's foreword



The RNZAF Band performing outside the Museum of New Zealand Te Papa Tongarewa at the Emergency Services Expo 2023. Photo: Museum of New Zealand Te Papa Tongarewa. Colin McDiarmid

Kupu whakataki a te Tumuaki Chief Executive's foreword

E ngā mātāwaka o te motu tēnā koutou, otirā tēnā tātou katoa.

Tēnā tātou i ō tātou tini mate, kua tangihia, kua mihia, kua ea te wāhi ki a rātou.

Ki a tātou te hunga ora e hāpai nei i ō rātou wawata, o rātou tūmanako, kia ora tātou katoa.

Nau mai, tautī mai ki te whare o te Manatū Taonga, ki te whare e whaia ana te wawata 'kia puāwai te ahuaarea kia ora ko tātou katoa'.

As I approach the end of my first year in this role, I am privileged to present the 2022/23 annual report for Manatū Taonga Ministry for Culture and Heritage. I am reminded of the breadth and depth of our mahi every day, and I am honoured by the opportunity to serve this Ministry and sector. Arts, culture, heritage, media and sport permeate all corners of our country, and reach the heart of our people and our society.

The work we do at Manatū Taonga aims to increase access to culture across all communities and disciplines – bringing more people to our kapa haka festivals, getting more people engaged in arts and creative activities, sharing more stories on screens and stages, across the internet and in print. These stories, events and creations bind us together, helping us to understand and celebrate each other. The arts are an important vehicle for achieving and expressing social wellbeing, and I am constantly reminded of the power of this sector to benefit all communities.

This report reflects the hard work of many passionate people both within Manatū Taonga and in the wider sector. It highlights a year of strengthening relationships, building system capability and continuing to put Te Rautaki, our long-term strategy, at the heart of everything we do. As we transition to a post-COVID Aotearoa and navigate challenges caused by our changing climate and economic context, we are committed to our core mission of supporting a thriving culture for all of Aotearoa.



Laulu Mac speaks with Manatū Taonga kaimahi.
Photo: Manatū Taonga

In 2023, we continued our focus on supporting the unique role of te ao Māori in our cultural system. Te Rā Aro ki a Mātāriki dawned across Aotearoa for the second year in 2023, with communities around the motu taking part in the celebrations. Manatū Taonga was tasked with building on the success of the inaugural Matariki public holiday, supporting the regeneration of mātauranga Matariki through the Matariki Ahunga Nui Fund, which provided grants to iwi and hāpu-led events celebrating the Māori new year. Matariki was an exciting new project for us this year, joining our existing mahi increasing recognition of te ao Māori in Aotearoa, such as taonga tūturu, Te Tai Whakaea Treaty Settlement Stories and our support of Te Matatini.

This year we shared our first Long-term Insights Briefing with the cultural sector. Key to the success of this project has been the contributions of the sector, and I thank the more than 150 organisations and individuals who provided valuable input. The Briefing will help us, in our role as the government's principal advisors on the cultural system, to ensure that the cultural sector continues to thrive. It will shape our interactions and shared direction as a sector.

Another important milestone for the Ministry has been the delivery of the Cultural Sector

Regeneration Fund, the final funding allocated as part of the COVID Recovery Programme. The \$28 million fund will continue to provide benefits for the cultural sector through the delivery of more than 80 initiatives during the coming year, initiatives that will support more than 1800 people in paid work. These exciting initiatives include The Big Idea, Proudly Asian Theatre and Kauwaka Ltd. The funded initiatives will have a positive impact on our sector for years to come.

Connecting with people has been a highlight of my first year at Manatū Taonga. Over the last year, we have continued to work closely with Erebus families and people who worked on Operation Overdue. Ngāti Whātua Ōrākei have been especially supportive. This closeness and collaboration was exemplified in what I will remember as a pivotal moment in my career. On the 43rd anniversary of the Erebus disaster, Ngāti Whātua Ōrākei hosted Erebus families and personnel from Operation Overdue at a commemorative event during which the names of all 257 passengers and crew who were lost on 28 November 1979 were read out for the first time together. I remain committed to realising a National Erebus Memorial at which future generations can gather.

Commemorations have always been a core activity of Manatū Taonga. The past year saw the return of full-scale Anzac Day commemorations across the country, events which had largely been in abeyance because of pandemic restrictions. Events like this bring people together to reflect on the past and its relevance to the present. It was an honour to be a part of the national Anzac Day ceremony at Pukeahu National War Memorial Park, a moving event which saw a return to pre-COVID levels of people paying their respects.

Many key policy milestones reached this year will support a thriving cultural sector for years to come. An Artist Resale Royalty Scheme is being established to ensure the creators of visual arts are recognised and rewarded when their work is resold on the secondary art market. This has been a significant area of work over a number of years, involving extensive sector consultation, so it's rewarding to see this policy progressing through the legislative process. We also announced changes to the New Zealand Screen Production Rebate which will encourage and support more high-quality, locally focused content.

Of the many lessons we learnt from the pandemic, a key one for me was the importance of strong public media. With the government's decision in early 2023 to not progress the Aotearoa New Zealand Public Media (ANZPM) bill, there was an acknowledgement that greater investment was needed to strengthen public broadcasting in New Zealand. This understanding led to a 60 per cent increase in baseline funding for Radio New Zealand, and many of the policy measures to strengthen and support public media were carried over from ANZPM and progressed. I'm proud of the work we are doing to support a media system that is vibrant, trusted and diverse.

Our work at Manatū Taonga would not be possible without strong relationships with the sector and the communities we serve. I want to acknowledge my counterparts in the Cultural Agency Chief Executives network who work proactively together to support the sector. Reflecting on all that has been achieved during the year it is clear to me that we can lead and support the cultural system to achieve greater impact through collaboration. Thank you to the committed staff of Manatū Taonga, and to the cultural sector for being alongside us.


Ngā manaakitanga



Leauanae Laulu Mac Leauanae
Tumu Whakarae
Secretary for Culture and Heritage and Chief Executive







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Eds Eramiha as Hatupatu and Kasina Campbell as Kurungaituku in Taki Rua Productions' performance of *Hatupatu | Kurungaituku: a forbidden love*, which received support from the Innovation Fund.
Photo: RNZB. Stephen A'Court

Kokenga ki ā mātou whāinga rautaki

Progress towards our strategic intentions

*Ki te puāwai te ahurea, Ka ora te iwi.
Culture is thriving, The people are well.*

Manatū Taonga plays a crucial role in supporting the cultural sector and the wider creative system. Our strategic framework, *Te Rautaki o Manatū Taonga 2021–2040* (Te Rautaki), describes the aspirations we have for the cultural and creative system, the roles we play in relation to it, and the approach we take to optimising our contribution and impact. Te Rautaki sets out the type of organisation we want to become, the focus of our mahi, how we will work with others, and the values we will embrace in order to realise our vision.

Te Rautaki comprises five factors:

- 1 **Te pūtaka**—why we exist
- 2 **Te whāinga tāhuhu**—where we want to get to
- 3 **Ngā āheinga**—how we will do this
- 4 **Kaupapa matua**—what we will focus on
- 5 **Ngā uara o Manatū Taonga**—Manatū Taonga values.

Manatū Taonga exists to support arts, heritage, media and sports so that culture in Aotearoa New Zealand thrives. Our role is as the government’s principal advisors to the cultural system. We are stewards of the cultural system, taking a long-term view of opportunities and challenges, and our collective response to these. This is te pūtaka, why we exist.

Te whāinga tāhuhu is where we want to get to. This is explained in the next chapter, in which we tell some of the stories around what success will look like.

Ngā āheinga outlines our pathway to where we want to get to through building system capability,

focusing on system stewardship and relationships, and putting Te Arataki – our Māori strategy – at the heart of what we do.

Te Arataki describes how we will deliver on our strategic intentions and what we will focus on. It has three key focuses: he ngākau titikaha, to build confidence and Māori capability across Manatū Taonga; he hononga Tiriti – to support iwi and Māori priorities and initiatives as an agency and as a sector with partnerships and opportunities; and he hononga tangata – to enable opportunities for all New Zealanders to engage with Māori culture.

Te Rautaki guides the Ministry by setting out long-term outcomes and describing what success will look like for us and our sector. The strategy is a 20-year journey that includes short-, medium- and long-term outcomes and is the source of *Koromakinga Rautaki Strategic Intentions 2021–2025*.

Te whāinga tāhuhu

Where we want to get to

Te whāinga tāhuhu is the part of Te Rautaki that sets out where we want to get to – our longer-term outcomes. The work we do towards these outcomes will help us achieve our vision: *Ki te puāwai te ahurea, Ka ora te iwi. Culture is thriving, The people are well.*

The outcomes are outlined in *Koromakinga Rautaki Strategic Intentions 2021–2025* and are used to frame our work in this report:

- 1 Culture is inclusive and reflective, supporting people to connect and engage with each other, their community and society
- 2 Iwi and Māori are supported to achieve their cultural aspirations and Māori culture is recognised, valued and embraced by New Zealanders
- 3 People can access and are participating in cultural activities and experiences
- 4 Cultural activity is valued, supported and nurtured
- 5 The cultural system is resilient and sustainable

To support this strategic direction, Te Rautaki has a series of short-, medium- and longer- term outcomes.

On the following pages we explain how the Ministry's key work programmes support the five success descriptors of te whāinga tāhuhu, and how our work during 2022/23 has created progress towards our long-term goals.



Jokani Coe performs his work *There is a Mountain Inside my Head*. Jokani is a dancer and teacher at Jolt, which received funding through the Creative Spaces initiative, delivered by Manatū Taonga in partnership with Arts Access Aotearoa. Photo: Arts Centre and Arts Access Aotearoa. Charlie Rose

Culture is inclusive and reflective, supporting people to connect and engage with each other, their community and society

The cultural and creative sector has a key role to play in connecting diverse communities across Aotearoa New Zealand.

Building relationships enables people to connect and engage with each other to create a more inclusive society, fostering social and cultural participation and wellbeing.

In 2022 Manatū Taonga conducted a National Cultural Participation survey, following the first iteration in 2020. The 2022 results confirmed that New Zealanders from a diverse array of backgrounds participate in a wide range of activities across the cultural sector. The survey also identified barriers to participation that the Ministry will target in the future.

In early 2023, Cabinet reprioritised \$10 million of COVID-19 recovery funding to support established arts, cultural and diversity festivals. The funding is being used by Creative New Zealand to support the live events community as the Arts and Culture Event Support Scheme (ACCESS) ends. Fittingly, the unused funding initially set aside to underwrite hundreds of arts and culture events through ACCESS enabled us to support the resurgence of festivals through Creative New Zealand's new festivals grants.

Work continued on the four-year Dawn Raids programme, following the 2021 formal Government apology to Pacific communities affected by the discriminatory immigration policies and practices of the 1970s (commonly known as the 'Dawn Raids'). We recruited experts to oversee the development of an innovative online platform to share Dawn Raids stories. A Senior Pacific Historian, a Pacific Researcher/Historian and a Project Manager have been appointed and are scoping the project and actively identifying key partners for collaboration. The approach to building and maintaining the online platform prioritises an inclusive, co-designed

methodology, ensuring that diverse Pacific community perspectives are represented.

Histories recorded for future generations

Recording stories adds rich detail to our understanding of our past by preserving the words of individuals and their experiences and expertise. The Ngā Kōrero Tuku Iho, Piki Ake! Kake Ake! New Zealand Oral History Grants and the Whiria Te Mahara New Zealand History Grants have supported oral history interviews, historical research and writing for more than 30 years.

In 2022/23 the Ministry funded historical projects that reflect the diverse identities of and perspectives on the history of Aotearoa New Zealand, and on our close relationships with the Pacific.

Fourteen oral history projects, many of them community-led, were funded last year. Topics covered include Fijian and Korean migrant stories, queer dance parties in the 1990s, and the preservation of mātauranga Māori.

Three of the oral history projects will capture kōrero with kaumātua from Ngāti Apa ki te Rā Tō whenua, Hokianga and Rotorua, ensuring that the vital mātauranga held by elders will be protected for future generations.

Nine research and writing projects were also funded for a wide range of topics. These range from the history of Chinese restaurants and women's football to the lives of those living with an intellectual disability, and the history of the ceremonial waka taua Ngātokimatawhaorua.

National Erebus Memorial

Manatū Taonga is committed to realising a National Erebus Memorial to commemorate the 257 people who died when in 1979 Air New Zealand flight TE901 crashed into Mt Erebus in Antarctica. The tragic event is the worst civil accident in Aotearoa New Zealand's history, and building the National Erebus Memorial, Te Paerangi Ataata – Sky Song, is one of the Ministry's most significant projects.

In November 2022 Ngāti Whātua Ōrākei invited the families to a commemoration on the 43rd anniversary of the accident, and the names of all who died were read out together for the first time. Ngāti Whātua Ōrākei are committed to an ongoing relationship with the families and to helping secure a new site for the memorial.

In January and February 2023, Auckland suffered from weather from Cyclone Hale and Cyclone Gabrielle. These weather events caused significant land movement at the then-proposed site for the memorial, Taurarua/Dove-Myer Robinson Park.

Manatū Taonga commissioned a geotechnical assessment of the site and, based on this assessment, decided that the site was no longer suitable or safe for a national memorial that would endure for at least 100 years. The Ministry met with families and announced that we would investigate a new location for the Memorial.

The Ministry has begun a new site selection process, which entails working closely with the families, subject matter experts and our project partners to finalise the criteria for the future memorial site. Although Te Paerangi Ataata – Sky Song was designed for the former site, the intention is to reuse as many design aspects and elements as possible in a new location.

Commemorations helping tell untold stories

Commemorations can play an important role in helping to reconcile people with past hurt and injustices. They are significant ways for our nation to recognise the efforts of communities and individuals. Supporting commemorations and memorials is one of the core functions of our Delivery group, Te Hua.

One such ceremony is the Coastwatchers commemoration. During the Second World War, Coastwatchers were service and civilian personnel from New Zealand, as well as indigenous Pacific Island civilians, who kept a 24-hour watch for enemy ships and aircraft. They endured difficult circumstances to protect homes, families and nations against the threat of attack.

Some of the indigenous Pacific Island civilians were young men. They faced particular danger, as under international law, civilians found to



Pacific Island civilian coastwatchers were formally recognised at a commemoration at the National War Memorial in 2022. Photo: Mark Tantrum

be undertaking duties of an essentially military character risked being executed as ‘francs tireurs’ (guerrilla fighters). Some civilians who served as Coastwatchers, including those who had been killed, were later given military ranks, but the process was haphazard and did not include indigenous Pacific Island civilians.

The Coastwatchers commemoration in 2022 sought to right this past injustice by formally recognising Pacific Island civilian Coastwatchers at the ceremony at the National War Memorial. The ceremony was held on 15 October, marking 80 years since seventeen New Zealand Coastwatchers and five European civilians captured in the Gilbert Islands (now Kiribati) were executed at Betio, Tarawa.

As well as the Pacific Island civilians, the 2022 ceremony honoured all the civilian and armed forces personnel who served as Coastwatchers on mainland New Zealand, the Chatham Islands, in the sub-Antarctic islands and across the South Pacific during the Second World War.

The commemoration was attended by descendants of the Coastwatchers in person, livestreamed for domestic and international viewers, and covered by media.

Descendants of coastwatchers, Bob Nichol (left) and Tua'ipulotu William Cuthers (right), lay wreaths alongside Minister of Defence Peeni Henare at the commemoration of Second World War coastwatchers on 15 October 2022. Photo: Mark Tantrum



Iwi and Māori are supported to achieve their cultural aspirations and Māori culture is recognised, valued and embraced by New Zealanders

Te ao Māori is a cornerstone of Aotearoa New Zealand and plays a pivotal role in defining our multicultural society.

A key focus for Manatū Taonga is strengthening Māori-Crown relations to ensure that iwi Māori are supported to achieve their cultural aspirations, and that Māori culture is recognised as a central, unique and intrinsic part of the culture and identity of Aotearoa.

One of the key focus areas of the recently published Long-Term Insights Briefing was te ao Māori. As part of the engagement for creating the Briefing, Manatū Taonga asked people to consider the future when te ao Māori is woven throughout the cultural sector while supporting mana motuhake. Through this engagement, Manatū Taonga was shown the importance of keeping te ao Māori and Te Tiriti o Waitangi at the centre of the arts, culture and heritage sector. We do this by ensuring that we live

by Te Rautaki, in particular embedding Te Arataki, our Māori strategy, in everything we do.

One area where we are supporting iwi and Māori to tell their own stories is Te Tai Whakaea Treaty Settlement Stories. This digital storytelling programme provides iwi with the resource to research, share and educate people about their Treaty settlement experiences. Te Tai Whakaea helps audiences to connect with Aotearoa New Zealand's past by exploring the enduring impact of Treaty settlements from an iwi perspective through a bilingual and accessible digital platform which combines video, audio and animation.

For iwi, the stories can be incredibly powerful records that tell their stories for future generations. Ngāti Pūkenga and Ngaa Rauru previewed their Te Tai



Ministry kaimahi are welcomed onto Whetū o te Rangī marae, one of the four Ngāti Pūkenga kāinga, to share the Ngāti Pūkenga iwi Te Tai Whakaea Treaty Settlement Story with whānau in attendance at the annual iwi Hui Ahurei. Photo: Naera Ohia

Whakaea stories this year and shared them with their wider iwi in advance of upcoming public launches.

Another highlight for the Te Tai programme this year was hosting six current and future partners at a two-day workshop. During the workshop, Ngāti Pūkenga, Ngāti Koata, Ngāa Rauru, Parihaka Papakāinga Trust, Te Arawa River Iwi Trust and Raukawa became more familiar with the project, and had the opportunity to whakawhanaunga with each other and Manatū Taonga staff. The iwi representatives were also able to reconnect with some of their taonga during a tour of the Te Papa collection.

Increased funding to support Te Matatini in the regions

Manatū Taonga partnered with Te Matatini Society Inc. to support them to expand kapa haka activities across the motu. We supported the development of a business case for increased funding to expand the scope and role of the organisation, which resulted in Budget 2023 delivering \$34 million (over two years) to Te Matatini.

The business case outlined Te Matatini's plan to fund the sustainable growth of kapa haka in Aotearoa. This will be achieved by establishing a regional operating model and delivering funding through rohe societies, in line with Te Matatini's mana motuhake ki te kāinga approach. Manatū Taonga will monitor the outcomes of this funding to provide evidence of its benefits.

In keeping with our Te Rautaki commitments, this funding will support a range of kapa haka activities, including non-competitive kapa haka, enabling Māori culture to be recognised, valued and embraced by New Zealanders. This funding will bring the benefits of kapa haka, which include economic growth, hauora/wellbeing, revitalisation of te reo me ona tikanga, and educational benefits, to all regions, reaching a wider audience.

This work is an example of the Ministry's efforts to be an exemplary Te Tiriti partner. The business case was co-designed with Te Matatini and the implementation of the regional funding model is now being supported by a Manatū Taonga staff member on secondment. The funding will be delivered by Te Matatini, an iwi-led organisation, in

a way that aligns with a te ao Māori approach which supports Māori to retain rangatiratanga over taonga Māori.

Matariki Kāinga Hokia—Matariki Calls You Home 2023

Building on the success of the first observance of the Matariki public holiday in 2022, Manatū Taonga supported the ongoing celebration and regeneration of mātauranga Matariki through the delivery of the Matariki Ahunga Nui Fund.

Guided by Professor Rangī Mātāmua, our Chief Advisor on Mātauranga Matariki, this year's focus was on Matariki Kāinga Hokia or Matariki Calls You Home. Through the Matariki Ahunga Nui Fund, we were able to support 121 events and resources that encouraged people to think about the places they call home and connect with Matariki.

Just over \$3.2 million in contestable funding supported a wide range of activities from Te Hiku in the far north to Murihiku in the far south, and the Chatham Islands. Festival events, local marae events and regional gatherings brought communities together and connected people to local Matariki practices. Events also highlighted Puanga, a regional variation of Matariki, on Ruapehu, across Whanganui and in Te Taitokerau.

The Ministry partnered with Ngāti Whakaeu, who hosted this year's televised traditional hautapu ceremony in Rotorua. Working closely with Te Māngai Pāho on televised and online material, we were able to showcase Matariki to a large local, national and international audience.

Matariki traditions and awareness continue to grow each year. More than half (51%) of the population reported they did something related to the first celebration of the Matariki public holiday in 2022.



Above Minister Willow-Jean Prime (centre) and Dr Rangī Mātāmua take part a traditional Matariki Hautapu ceremony at Ngongotahā, hosted by Ngāti Whakaue and broadcast nationally. Photo: Eruera Walker
Left Kaihaka (performers) from Te Kapa Haka o Te Whānau a Apanui at Te Matatini 2023, where they were named the overall winners. Photo: Erica Sinclair.

Supporting communities to protect mātauranga Māori

Now in its third year, the \$24.5 million Mātauranga Māori Te Awe Kōtuku programme has supported many Māori communities to safeguard at-risk mātauranga and taonga. This includes supporting pūkenga and mātanga (skilled experts) to train the next generation of practitioners in endangered areas of mātauranga.

The programme uses a kaupapa Māori approach and was delivered by a collective of kaimahi Māori from Te Papa, Ngā Taonga Sound & Vision, Heritage New Zealand Pouhere Taonga, Creative New Zealand, Te Matatini and Te Tari Taiwhenua Department of Internal Affairs. Te Awe Kōtuku has been building on the long-standing relationships of these kaimahi with iwi, hapū, marae and practitioners to support them in their kaitiakitanga, traditional arts, and cultural revitalisation projects around the motu.

The programme has delivered initiatives such as a training symposium for iwi professionals working in kaitiakitanga and archiving, as well as more than 40 wānanga series covering a wide spectrum of mātauranga, from the revitalisation of mahi toi, kōrero tuku iho and associated tikanga, to taonga conservation and kapa haka.

Supporting marae to recover from the devastation wrought by Cyclone Gabrielle has been a particular focus of Te Awe Kōtuku this year. This support has included wānanga to restore and conserve the taonga and record the mātauranga of affected communities, and providing help to access grants as they rebuild.

One of these grant programmes is Mātauranga Māori Marae Ora. This \$8.3 million contestable fund run by Te Tari Taiwhenua Department of Internal Affairs supported 45 marae-based projects during the year, bringing the total to 162 over the life of the fund. The funding provided support for the transmission of mātauranga and taonga to the next generation of marae whānau through both traditional means (for example, by creating or restoring whakairo or tukutuku) and newer methods (such as apps or websites).

Supported by Marae Ora funding, Ngāi Tūpoto hapū from Motukaraka in northern Hokianga have undertaken a cultural mapping project. The project aims to reclaim the place names across their rohe, and the kōrero and whakapapa that link the hapū to their identity. Whānau knowledge and archival material were brought together to create a permanent published record and database.



Toi Ngāpuhi expert Bernard Makoare explaining patterns to local carvers at a Whaiwhatawhata Marae wānanga funded by Creative New Zealand through the Te Awe Kōtuku programme, 16 September 2022.
Photo: Xavier Forde

Te 50 tau o te Petihana mō te reo Māori (50th anniversary of the Māori Language Petition)

In 2022 the national commemoration programme administered by Manatū Taonga marked Te 50 tau o te Petihana mō te reo Māori, the 50th anniversary of the presentation to Parliament of the Māori Language Petition. The petition is often seen as the starting point for a significant revitalisation of te reo Māori and a key moment in our nation's history.

On 14 September 1972, representatives of Ngā Tamatoa and the Te Reo Māori Society delivered the Māori Language Petition, with over 30,000 signatures, to Parliament. The petition asked for active recognition of te reo Māori in Aotearoa New Zealand, and for the language to be taught in schools. Later in 1972, the first Māori Language Day was held. This became Māori Language Week in 1975.

Te Whare o te Reo Mauriora (te reo Māori agencies, including Te Mātāwai and Te Taura Whiri i te Reo Māori) led the national commemoration of this significant anniversary with a public event at Parliament on 14 September. Thousands filled the grounds to celebrate te reo Māori and acknowledge the efforts of those involved in its revitalisation with karakia, formal speeches, live music and kai. The commemoration of the anniversary provided a platform to acknowledge the past and look to the future in te ara reo, the journey to a bilingual Aotearoa New Zealand.

A range of activities were organised, giving all New Zealanders the opportunity to reflect on the journey of te reo and its speakers. They included an exhibition of the petition at the National Library of New Zealand from 14 September to 3 December 2022.

Taonga tūturu partnership with Waikato-Tainui

In 2022/23, Manatū Taonga continued to develop its partnership with Waikato-Tainui for the care of taonga tūturu rediscovered in the Tainui takiwaa which require conservation. Manatū Taonga is involved in this mahi through its administration of the Protected Objects Act 1975.

In February 2023, kaumatua from Te Kauwhata hapuu, Waikato-Tainui staff, and Manatū Taonga staff relocated a partial waka tētē. Midway through its conservation treatment, the tētē was moved from Te Kauwhata to the Waikato-Tainui-run Hopuhopu Innovation Hub near Ngāruawāhia.

The waka required a new location for the final stage of this conservation work, controlled air drying. The hapuu indicated a preference that this project be delivered in a space owned and operated by Waikato-Tainui, where their rangatahi would have opportunities to participate in the conservation process.

Manatū Taonga issued a grant to Waikato-Tainui to purchase a fully insulated, temperature-controlled shipping container that will be installed at the Hopuhopu Innovation Hub. The new facility will be used for this and future taonga conservation projects.



Kaumātua from Te Kauwhata hapuu, Waikato-Tainui staff, and Manatū Taonga staff during relocation of a partial waka tētē. Photo: Manatū Taonga

The *Ancient Greeks: Athletes, Warriors and Heroes* exhibition at Tāmaki Paenga Hira Auckland War Memorial Museum was supported by the indemnity scheme. Photo: Auckland War Memorial Museum



People can access and are participating in cultural activities and experiences

Ensuring that communities can access meaningful cultural activities and experiences is crucial to our work at Manatū Taonga. We play an active role in ensuring equitable access and participation across all communities.

Our commitment to improving access to cultural activities crosses all areas of our mahi at Manatū Taonga, from direct funding of activities to support for touring exhibitions and commemorations.

Through the Cultural Sector Regeneration Fund, we invested in initiatives to address barriers to access and participation, represent and engage more New Zealanders, and help grow audiences. This included funding for Arts Access Aotearoa to increase accessible training and resources, ABLE to make audio descriptions available for New Zealand streaming content, Tairāwhiti Museum to enable better access for iwi and hapū to taonga, and The Massive Company to improve access to theatre training for young people.

The vast majority (87%) of New Zealanders have at least some understanding of what Matariki is about. The Cultural Participation Survey published in December 2022 highlighted initial insights into Matariki awareness, participation, and attitudes. It also found that while almost all New Zealanders are aware of Matariki as the Māori New Year (91%), there are opportunities to grow deeper Matariki knowledge and engagement. \$18 million in funding was announced in Budget 2023 to boost Matariki celebrations and awareness over the next four years.

The government's indemnity scheme continues to make significant touring exhibitions available to New Zealanders. The scheme helps reduce the cost of insuring international exhibitions visiting Aotearoa New Zealand. In 2022/23 the scheme supported two

major exhibitions. *Ancient Greeks: Athletes, Warriors and Heroes*, the largest collection of ancient Greek artefacts ever loaned from the British Museum to New Zealand, was exhibited at Tāmaki Paenga Hira Auckland War Memorial Museum. At Auckland Art Gallery Toi o Tāmaki, *Light from Tate: 1700s to Now* showcased nearly 100 celebrated artworks from the collections of the UK's Tate galleries.

Another key area of cultural activity which we support is commemorations, which bring us together physically and virtually to reflect on the past and its relevance to the present. Working alongside the Visits and Ceremonial Office, Manatū Taonga has been extending access to our national commemorations through free livestreams. Anzac Day is our most-watched commemoration, with 29,500 people going online to watch the 2023 Dawn Service and 128,500 watching the late-morning National Service.

Creative spaces programme

The Creative Arts Recovery and Employment (CARE) fund was designed to help the sector adapt to the changing COVID-19 environment, enhance access and participation, and create employment and skill development opportunities. The fund invested \$18 million over three years in creative spaces across Aotearoa New Zealand.

Creative spaces provide access to art-making activities and creative expression for people who face barriers to accessing cultural opportunities. Activities include visual arts, toi Māori, performing arts, music, film-making and creative writing. Most spaces cater for a wide range of disabilities, most commonly mental illness, and intellectual, physical and learning disabilities. Arts-based activities are provided alongside wrap-around support with life skills, personal development, health and wellbeing, and communication.

The \$18 million investment recognised that creative spaces were particularly exposed to the impacts of the COVID-19 pandemic because of the vulnerability of their client bases and workforce, and their reliance on unstable funding streams. Creative

spaces are also vulnerable to other challenges, including difficulties in recruiting and retaining suitably skilled personnel, the discontinuation or reduction of alternative funding sources, and severe weather events disrupting programming and delivery.

The funding supported the creation of new jobs, a more stable and skilled workforce, and a strong focus on reaching Māori and Pacific communities. Many creative spaces have reported that the funding helped them manage the challenges of the past three years and prevented them shutting permanently.

Supported by Manatū Taonga funding, Artsenta (Creative Arts Trust) has been able to appoint two outreach workers who have established groups in Wanaka, Cromwell and Alexandra which support people with mental health and addiction challenges. The range of creative activities presented was diverse and engaging, with participants reporting that the programmes have generated community connection, learning, and wellbeing. As well as access to these additional services, having dedicated outreach workers ensured participants benefited from solid support, increased safety, and improved quality of life.

Dancer Joel Forman performs his work *Whakapapa*. Joel is a dancer and teacher at Jolt, which received funding through the Creative Spaces initiative, which Manatū Taonga delivered in partnership with Arts Access Aotearoa. Image courtesy of the Arts Centre and Arts Access Aotearoa. Photo: Charlie Rose



Stories from sector agencies

A key way that we help the cultural sector to thrive is by supporting the skilled work of our sector agencies. In the past year, our agencies have distributed targeted funding to the screen, production and journalism sectors.

June 2023 marked the final allocations of funding from the Public Interest Journalism Fund. Administered by NZ On Air, the fund delivered \$55 million to support public interest journalism and give media entities time to transition to more sustainable practices tailored to modern audiences. While funded activities will continue until early 2026, the fund has already generated 166 million views across more than 72,000 pieces of content.

Last year, Ngā Taonga Sound & Vision's preservation team digitised the six-part television series *Tangata Whenua* (1974). The documentary series, directed by Māori filmmaker Barry Barclay and written and narrated by historian Michael King, was groundbreaking at the time it aired, providing a window into the Māori world from Māori perspectives.

The iconic series was digitised to 4K quality, enabling kaitiaki and future generations to access this unique taonga. The digitisation and preservation of *Tangata Whenua* was primarily funded by Manatū Taonga as part of the Mātauranga Māori Te Awe Kōtuku programme, and also supported by other funders, including the Lottery Grants Board.

Tangata Whenua is considered a Taonga Māori and screenings were held around the motu to reunite the footage with people connected to the show. At a screening of Episode 1, *The Spirits and Times will Teach* in Whaingāroa, one descendant commented "It was overwhelming to see my great Nanny up there. I've never heard her voice and I was unprepared for how it would make me feel. I am so thankful for this evening."

Following the COVID-19 pandemic, the number of visitors to Te Papa increased and online traffic to Te Papa's websites remained high. People were drawn to the national museum by a series of significant exhibitions. *Robin White: Te Whanaketanga | Something is Happening Here* featured more than 50 works from Dame Robin White's 50-year career. *Manu Rere Moana | Pacific Voyagers* and *He Kaupapa Waka | A Fleet of Waka* celebrated the mātauranga and culture of Pacific voyagers from the past through to the present day.

Sport NZ continued several projects to improve access and participation in play, active recreation and sport. New opportunities for disabled tamariki and rangatahi were introduced at Netball NZ and Canoe Racing NZ, leading to increased interest from other sports in building their capability to engage disabled young people. Sport NZ also partnered with Les Mills to develop short online workout videos choreographed by young women for young women, which surveys indicate have achieved high rates of recognition among the target audience.

One of the enduring benefits from Aotearoa New Zealand hosting women's world cup events in cricket and rugby over the past two years is safer, more inclusive spaces. Tournament venues around the country received upgrades to changing room facilities that will benefit athletes, coaches and officials, and communities for years to come. The renovations saw gender-neutral changing rooms including private showers and individual toilets installed at all match venues. Other facilities added include accessible toilets, privacy screens, changing areas for officials, baby-change tables and breastfeeding areas.



Sport NZ has continued several projects to improve access to play, active recreation and sport in 2022/23, including opportunities for disabled tamariki and rangatahi at Netball NZ.
Photo: Ihi Aotearoa Sport New Zealand

Cultural activity is valued, supported and nurtured

Manatū Taonga has undertaken work to provide greater certainty, opportunity and support for people participating in cultural activities.

One of the biggest projects for our policy group during 2022/23 was supporting the establishment of an Artist Resale Royalty Scheme in New Zealand. 15 years in the making, this scheme will ensure a five per cent royalty is collected every time an artist's work is resold at auction, meaning artists will benefit from their creations on an ongoing basis. Public consultation on the legislation was largely supportive. Positive feedback was received from artists, art market professionals, the museums and galleries sector, Copyright Licensing New Zealand, Creative New Zealand and government departments.

Several features of the new legislation were designed to ensure that Māori benefit equitably from the scheme. These include specific reporting requirements to analyse the impact of the scheme on Māori, a requirement that the Minister consider the cultural capability of prospective collection agencies before appointment, and a broad, inclusive definition of *toi Māori* in relation to the scheme.

Another key project released this year was the *Valuing the Arts* report, a trans-Tasman investigation of the value of the arts and culture sector. Released in collaboration with the Australia Council for the Arts, the report details the contribution of the arts to wellbeing, communities and social inclusion in both countries. The key recommendations urged people to look beyond economic benefits and attendance figures and consider the wider benefits of the arts to communities and society as a whole.

Long-Term Insights Briefing

We published our first Long-term Insights Briefing in January 2023. The briefing explored key areas that will influence the vibrancy and resilience of the cultural sector ecosystem in the future. More than 150 organisations and individuals connected to, or with an interest in, the arts, culture and heritage sectors provided valuable insights and perspectives during the development of the Long-term Insights Briefing.

Five priorities for the sector emerged as the focus of the briefing:

- **Te ao Māori**—Considering a future where *te ao Māori* is woven throughout the cultural sector while supporting *mana motuhake*.
- **Funding, investment and value**—Changing how investment in the sector is made and how value is understood and realised.
- **Population change**—Understanding the impacts of projected demographic changes as Aotearoa New Zealand becomes more diverse, including shifts in specific population groups and in our sense of identity and place in the world.
- **Digital technologies**—Realising the opportunities created by rapidly changing digital tools and platforms, and considering the broader economic and legal implications, including in the global marketplace.
- **Climate change**—Fostering a more sustainable sector by seizing opportunities to minimise environmental impacts.

The briefing identified a range of options open to Manatū Taonga, as a steward of New Zealand’s cultural and creative ecosystem, to lead the design of policy settings that support future investment in the sector. These include supporting capacity and capability building, and assisting New Zealand’s diverse communities to tell their stories through arts and culture; considering innovative ways of rapidly delivering funding; and continuing to design funding and investment strategies that support regional and local arts, culture and heritage.

The briefing’s priorities align closely with the goals outlined in Te Rautaki, the overarching strategic framework for the Ministry. We are committed to working in partnership with Aotearoa New Zealand’s vibrant, diverse and talented cultural sectors and communities to help ensure that policy development in each key areas is progressed.

Review of Government Investment in the Screen Sector

In 2022/23 Manatū Taonga partnered with Hīkina Whakatutuki Ministry of Business, Innovation, and Employment to complete the Review of Government Investment in the Screen Sector. The review was set up in December 2021 to consider ways of maximising the cultural and economic benefits of government investment in the sector, and address some of the shifts and challenges facing it.

Public consultation on proposals for change in late 2022 reached hundreds of people in the screen sector and resulted in more than 700 written and survey responses. Three online public information sessions were attended by more than 300 people. Eight in-depth workshops with sector participants were also held, two of which were by and for Māori specifically and had more than 100 attendees.

The Ministers for Arts, Culture and Heritage and Economic Development announced targeted changes to the New Zealand Screen Production Rebate at the conclusion of the review in May 2023. The key change to the domestic component of the rebate, for which Manatū Taonga is responsible, allows other funding streams to be combined with it. This will encourage the generation of more high-quality, locally-focused content that tells authentic New Zealand stories.

As well as helping to ensure the rebate’s ongoing sustainability, the changes recognise and seek to enhance the screen industry’s important role in supporting cultural representation, inclusion, and fulfilment – within the sector and for all New Zealanders.

Red, White & Brass, which was supported by the New Zealand Film Commission, told the true story of Maka, a Tongan superfan, going to extreme lengths to attend a Tonga vs France 2011 Rugby World Cup game. Photo: NZ Film Commission. Piki Films, Miss Conception Films



Keeping historic cultural venues alive

Manatū Taonga plays an important role in ensuring New Zealanders can continue to access and enjoy the country's important cultural heritage places. In 2022/23 we worked alongside other agencies to support central government investment in heritage places around the country. This included the seismic strengthening of heritage buildings at Canterbury Museum, and ensuring that the taonga held at the Waitangi Treaty Grounds could continue to be appropriately managed by the Waitangi National Trust in the aftermath of COVID-19.

One of the highest-profile projects has been Auckland's St James Theatre, one of New Zealand's most significant vaudeville-era theatres. The St

James has considerable heritage value and is a Category 1 heritage place on the New Zealand Heritage List. In December 2022, Cabinet agreed to provide conditional funding of \$15 million to support the conservation and restoration of the St James Theatre.

This offer matched an existing conditional funding offer from Auckland Council and is in addition to \$1.5 million offered through the Ministry's Heritage EQUIP fund. Working in partnership with Auckland Council, Heritage New Zealand Pouhere Taonga and iwi kāinga, this conditional public funding will enable the theatre's owners to seismically strengthen and conserve the heritage fabric of the St James Theatre.

Minister Sepuloni announced funding to conserve the St James Theatre, Auckland, in July 2023. Photo: Stuff. Lawrence Smith



Delivering stronger public broadcasting services

In 2022/23 Manatū Taonga worked across the media sector on measures to strengthen and support Aotearoa New Zealand's public media. The wide range of work led by our policy group has included collaborative efforts across the government to support the delivery of high-quality content, news, and entertainment to all New Zealanders.

This work built on Manatū Taonga's Strategic Framework for a Sustainable Media System in Aotearoa New Zealand (published in September 2022). The framework provides a foundation for future policy decisions and a way to assess the effectiveness of media policy, regulatory and funding initiatives.

When the Government decided in February 2023 to not progress the Aotearoa New Zealand Public Media (ANZPM) bill, it stressed that the objectives of ANZPM were still sought; an independent, well-functioning and resilient public media as a critical component of our democracy and civil society.

Manatū Taonga has built on the work undertaken in the ANZPM programme of work to strengthen existing public broadcasting services.

- Following a review of Radio New Zealand's (RNZ) Charter, amendments will be made to better recognise the need for RNZ to reflect and promote New Zealand's multicultural identity including, but not limited to, Māori language and culture, acknowledge the principles of te Tiriti o Waitangi The Treaty of Waitangi, and consider the needs of disabled audiences.
- Manatū Taonga has worked to ensure that from 2023, board appointments for RNZ and TVNZ include members with stronger public media expertise and experience, and increased Māori representation.
- RNZ and TVNZ's new letters of expectations from Manatū Taonga for 2023/24 include expectations that the two entities collaborate to achieve better public broadcasting outcomes, to drive efficiencies, and to maximise the return on the government's investment in public broadcasting services.



In November 2022, Manatū Taonga and the National Emergency Management Agency announced a \$1.48 million package to fund the repair and replacement of three transmission masts in Northland to ensure AM radio could stay on air in the region. Radio transmission proved essential in the area in the aftermath of Cyclone Gabrielle, when power and cellphone signals were affected.
Photo: RNZ. Steve White

The cultural system is resilient and sustainable

We are working towards Aotearoa New Zealand having a resilient and sustainable cultural system that is less vulnerable to the impacts of disruptive events.

A sustainable cultural system has an important part to play in supporting the wellbeing of New Zealanders today and across future generations. Resilience and sustainability are a consistent focus for our work, which includes policy development, looking at how different sectors are operating, and targeted investment in the sector.

Through funding from Manatū Taonga, projects with long-term benefits are being delivered all over Aotearoa New Zealand. When all COVID-19 funding initiatives are considered as a single programme, the potential for transformational change within and across sectors is significant.

A wide range of initiatives have been funded across the cultural heritage sector. For example, a total of \$945,000 was invested in regional museum capability programmes in Northland, Canterbury, West Coast, Otago and Southland. These programmes enabled smaller cultural heritage institutions to upskill in governance, collections-handling and storage, and other important aspects such as disaster management.

More than 800 people representing 118 organisations participated in Tū Tonu, the capability programme delivered by Tūhara Otago Museum. This programme saw a five-fold increase in support for heritage organisations in Otago and Southland, and many of the professional networks developed through Tū Tonu have continued to exist after the completion of this programme.

One of our key areas of work to support heritage places has been strengthening the Heritage Protection regulatory system. This work has largely been part of the reform of the resource management system led by Manatū Mō Te Taiao Ministry for the Environment (MfE). As part of these reforms, Manatū Taonga worked with MfE on a national direction for cultural heritage, improving heritage orders, and considering how to prevent heritage places being neglected to the point that they can no longer be restored. Our contributions to the reforms have ensured that the protection of heritage places, including those of significance to Māori, remains integrated into resource management.

The government is the steward of many cultural heritage places on behalf of all New Zealanders. This national collection includes highly significant places and many places of importance to Māori. To assist the care of heritage places that are managed by the state, we published the *Policy for Government Management of Cultural Heritage Places* in December 2022. The policy is intended to help state sector agencies conserve cultural heritage places for future generations.

Regenerating the sector

Delivery of the Government's COVID-19 Cultural Recovery Package across Aotearoa New Zealand made big progress this year. Many projects funded by Manatū Taonga, via the Capability, Creative Arts Recovery and Employment, and Innovation Funds were delivered across the country for the benefit of practitioners, organisations and audiences.

We also distributed the remaining \$28.3 million of COVID-19 Recovery funding through the Te Tahua Whakamarohi i te Rāngai Ahurea - Cultural Sector Regeneration Fund (the Regeneration Fund). The fund had a focus on strategic, sector-led initiatives with lasting benefits for arts, culture and heritage in Aotearoa New Zealand.

Having listened to feedback from previous funding rounds, we took a different approach to the application process for this fund. The changes included multiple opportunities to apply, greater availability of Manatū Taonga relationship managers to support applicants, and the opportunity for New Zealanders to participate in the funding process by providing feedback on proposals.

This community feedback process provided transparency about the proposals being considered for other potential funders or collaborators. More than 14,000 respondents provided valuable insights that helped inform Manatū Taonga decision-making. Through the Regeneration Fund, Manatū Taonga invested in 86 projects which are now underway all over Aotearoa.

Examples of the impacts funded projects are delivering include:

- Increasing access to performance for sight-impaired people through training for Māori and Pacific audio describers, delivered by Audio Describe Aotearoa.
- Providing a whakairo education programme that also supports the restoration of several Ngāti Whātua whare, delivered by Ruawhetū Charitable Trust. Ongoing work to restore the whare will help build sustainable career pathways for graduating ākonga (students).
- Supporting emerging artists to build capability and have increased access to infrastructure through several initiatives, including the development of a podcast studio by Frank Management and new music studios by My LaunchPad.

- Increasing the literary sector's ability to grow into the digital space by supporting the Publishers Association to kickstart the local audio book industry and enabling Coalition for Books to add new sales functionality to the Kete website.
- Providing nationwide support to the museum sector by funding Museums Aotearoa to increase its capacity to support, advocate on behalf of and improve the capability of museums.

Rangatahi participate in Te Tomokanga – Māori Circus, delivered by Te Pou Theatre in partnership with Dust Palace, which received funding through the Innovation Fund. Photo: Jinki Cambroner



Increased investment in public broadcasting services

Manatū Taonga secured further investment to strengthen public broadcasting services in New Zealand. In addition to applying the lessons learnt from the establishment process of ANZPM to improve public broadcasting services, funding allocated to ANZPM was reprioritised.

The reprioritised funding complemented earlier government investment to strengthen the Māori media sector and included a 60 per cent increase in baseline funding for Radio New Zealand (RNZ). This funding will be used by RNZ to strengthen news and current affairs by further developing its multi-media platform and expanding its regional news coverage and initiatives to strengthen Māori and Pacific content.

The increased investment also included a new \$10 million fund for 2023/24 for NZ On Air to collaborate across the media sector in the production of innovative content. This investment will help ensure New Zealanders can continue to access independent and trusted sources of relevant news, information and content.

Manatū Taonga also secured \$1.48 million in 2022 to fund the repair and replacement of three AM transmission masts in Northland, ensuring that AM radio stayed on air in the region. AM transmission proved to be an information lifeline for many during Cyclone Gabrielle, when other disseminators of information were without power. TVNZ and RNZ have key roles as lifeline utilities under the Civil Defence Emergency Management Act 2002 and are critical in informing New Zealanders during local, regional and national emergencies.

Seddon Memorial

As the national memorials in the Ministry's care age, we have adopted an approach to maintenance which prioritises physical resilience and sustainable management of these unique and important heritage places.

The Seddon Memorial in Wellington honours the Right Honourable Richard John Seddon (1845-1906), New Zealand's longest serving Premier or Prime Minister, which was built between 1908 and 1910. A condition report found that it had had significant water ingress issues from the day it was erected and needed urgent conservation work.

Starting in 2021, the Ministry oversaw the restoration and seismic upgrade of the memorial. The complex and challenging project involved installation of a structural steel frame inside the memorial, tensioned tie rods to strengthen the column, and cleaning and conservation repairs to the bronze, granite and marble features.

The project was completed in May 2023 with a blessing and reinterment ceremony. A detailed maintenance manual was also compiled. This will enhance the long-term preservation of the memorial, ensuring that it is maintained for future generations.



The bronze statue is returned to its position on top of the Seddon Memorial following strengthening. The statue represents the State in mourning for its dead and was modelled at the London studio of Henry Poole, a young British sculptor, and cast in London by Alessandro Parlanti. Photo: Manatū Taonga

Kokenga ki ngā putanga

Progress towards outcomes

Te ine putanga pae tawhiti

Measuring long-term outcomes

Te Rautaki o Manatū Taonga 2021–2040 identifies the desired long-term outcomes of our work:

- 1 Higher cultural participation rates in targeted communities
- 2 The cultural system is sustainable and resilient
- 3 The cultural system is inclusive and reflective

These are the big system and population shifts that we want to see over time. Current results show us how the system and population outcomes are tracking and how far we have to go to realise these outcomes.

Manatū Taonga has a system and population measurement programme to monitor progress towards these long-term outcomes. We are also supporting and investing in research into the drivers of population and system outcomes.

Participation in cultural activity

Our work programme directly supports increasing New Zealanders' participation in cultural activities.

Highlights from the past year include:

- \$28.3 million Cultural Sector Regeneration Fund supporting 86 projects that provide lasting benefits for arts, culture and heritage across the motu
- \$109,000 in funding for 14 oral history projects
- Seven national military commemorations that brought together thousands of people
- \$3.2 million to support 121 events and resources to celebrate Matariki, with \$18 million secured in Budget 2023 for future Matariki celebrations.


















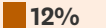



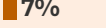


Higher cultural participation rates in targeted communities

In 2022 we conducted a second national cultural participation survey that expanded on the findings of the 2020 survey. The new findings were published in the research report, *Cultural Participation in 2022: Including the Impacts of COVID-19*.

The 2022 results confirmed that New Zealanders overall participate in a wide range of cultural activities, but there are differences for particular groups. The table on the following page identifies overall rates of participation in different activities and notes where there are lower participation rates for particular groups (with respect to ethnicity, disability, household income and residence area type). Some key patterns from those results are:

- Individuals in households with less than \$50,000 income reported lower participation in festivals, performing arts, heritage activities and visiting marae.
- Asian New Zealanders' participation in New Zealand music and screen content was below average, but above average in performing arts and festivals of all kinds.
- People living in small towns or rural areas had lower rates of participation in activities to which they had less access, such as libraries, festivals, live music, museums, visiting historical sites and cultural learning opportunities.

NEW ZEALANDERS' CULTURAL PARTICIPATION IN SELECTED ACTIVITIES (2022)

Cultural activity (within last 3 months)	Total population	Groups reporting lower participation
New Zealand-made programme, series or documentary (excluding news and sports)	 73%	Asian NZ 61%*
New Zealand-made movie	 42%	Asian NZ 34%* Disabled NZ 37%
Recorded music by a New Zealand artist	 54%	Asian NZ 44%* <50k HHI 44%* Disabled 47%
RNZ radio	 33%	
Cultural activity (within last 12 months)		
A public commemoration event	 28%	
A Māori cultural festival	 10%	<50k HHI 4%* European NZ 8%*
A Pasifika cultural festival	 7%	<50k HHI 3%* European NZ 4%*
Another type of festival or cultural gathering	 16%	<50k HHI 9%* Small town 10%* European NZ 11%*
A musical, dance or theatre performance	 22%	<50k HHI 16%*
A live performance of New Zealand music	 18%	<50k HHI 13%* Rural 13%
Māori performing arts	 12%	<50k HHI 6%* European NZ 8%*
Pacific performing arts	 9%	<50k HHI 4%* European NZ 6%*
A museum	 44%	<50k HHI 36%* Small town 36%*
A building or place because of its cultural or historical significance	 37%	<50k HHI 26%* Small town 31%
A driving, walking or cycling tour related to New Zealand history	 16%	<50k HHI 11%*
A meeting, lecture, or presentation on New Zealand history	 15%	<50k HHI 11%* Rural 8%
A marae (for a cultural experience)	 12%	<50k HHI 6%* European NZ 9%*
A visual arts gallery	 31%	<50k HHI 27%*
A craft or object gallery	 28%	
Māori visual arts	 10%	<50k HHI 6%* European NZ 8%*
Pacific visual arts	 7%	Rural 3% European NZ 4%*
A library	 58%	Small town 51% Rural 49%
A literary event or book reading	 10%	Rural 5% European NZ 7%*
A workshop or class (not formal education) to learn about a cultural activity	 14%	<50k HHI 6%* Small town 9% Rural 8% European NZ 11%*

* Indicates a statistically significant difference from the result for the total population

NZ—New Zealanders

<50k HHI—Less than \$50,000 household income

Rural—Lives in a rural area

Small town—Lives in a small town

Some New Zealanders face barriers to participation

We also undertake research on barriers to participation for diverse New Zealanders. The 2022 national cultural participation survey data showed that cost and physical access barriers are more significant for some groups.

BARRIERS TO CULTURAL PARTICIPATION FOR DIFFERENT GROUPS (2022)	
Lack of spare money	Total
All New Zealanders	26%
30–39-year-olds	35%*
Females	31%*
Females aged 18–39	43%*
Live in Northland	39%
Live in Taranaki	35%
Live in Tasman/Nelson/Marlborough/West Coast	44%*
I have just enough to pay for the essentials	34%*
Live in a rural area	37%*
Disabled	37%*
Having to travel a long distance to get there	
All New Zealanders	21%
Females	25%*
I have a little bit of money left over once I pay for the essentials	24%*
Live in Northland	47%*
Live in a small town	31%*
No venues in my community	
All New Zealanders	7%
Tasman/Nelson/Marlborough/West Coast	16%
Otago/Southland	17%*
Live in a small town	14%*
Live in a rural area	14%*

* Indicates a statistically significant difference from the result for the total population.

The cultural system is sustainable and resilient

Manatū Taonga measures the economic sustainability and resilience of the cultural system at a national level using productivity, employment and income data.

There was relatively strong growth in sector employment of 3.8 per cent during 2022. In March 2022, more than 115,000 people were working in the sector.

Sector GDP contribution and growth

The cultural sector made its highest contribution to New Zealand's Gross Domestic Product (GDP) in the year to March 2022 due to strong sector growth.

GDP change provides some indication of the growth and volatility in the arts and creative sector's economic productivity. The sector has grown in relative economic value since 2000 but is sensitive to negative economic conditions such as cost-of-living pressures. Parts of the cultural system are performing better than others.

In the year to March 2022, the sector overall experienced strong GDP growth, bouncing back from COVID-19 public gathering restrictions and closed borders. The GDP for the arts and creative sector rose to \$14.91 billion—a 12-month increase of 10 per cent compared to total economy GDP growth of 5.3 per cent. As at March 2022, the arts and creative sector made up 4.2 per cent of the total economy, the highest recorded level in a data series going back to 2000.

In 2023 we added some new employment and industry codes to the Arts and Creative Sector model to better reflect the scope of the cultural sector in Aotearoa New Zealand. This was mostly in the areas of media and heritage. The improved model is more inclusive of our diverse sector but means that the arts and creative sector employment and GDP data presented below are not comparable with those in earlier annual reports. The historical data presented below uses the new model to look back at previous years and provides an accurate comparison.

ARTS AND CREATIVE SECTOR GDP CHANGE

Year	Annual GDP (billions)	Change from previous year	Total New Zealand GDP
2000	\$6.54		3.32%
2010	\$9.53	-1.00%	3.72%
2020	\$13.55	4.60%	3.97%
2021	\$13.56	0.10%	3.99%
2022	\$14.91	10.00%	4.17%

When sector GDP is analysed for subsectors, such as arts and media, different patterns emerge. For the subsector of arts (including visual arts, performing arts, music, literature, and arts education) annual GDP has been volatile, dropping by 12.4 per cent in the year to March 2021 and then increasing by 16.7 per cent in the following year, to \$2.76 billion. GDP in the media sector (including print, radio, magazine, television and internet publishing and broadcast) increased by a relatively modest 4.8 per cent in the year to March 2022. The contribution of the media sector to the New Zealand economy has been steady since 2018, at between 0.58 per cent and 0.6 per cent of national GDP.

There is fragility in parts of the workforce. For example, in Creative New Zealand’s *Creative Professionals Survey 2023*, 71 per cent of creatives self-reported being part of the gig economy. Gig economy work can result in unstable employment experiences, as the data below shows.

Sector employment

Sector employment has grown overall but is fragile in some areas.

Primary employment in the arts and creative sector grew by 3.8 per cent in the year to March 2022, compared to national job growth of 3 per cent. In March 2022 115,114 people were employed in the arts and creative sector.

Growth in arts-only roles was slightly lower than national growth at 2.8 per cent, while media sector employment rose just 0.3 per cent. Total media sector employment fell from 15,286 roles in 2018 to 13,066 in 2022, a decline of 14.5 per cent.

CREATIVES’ EXPERIENCES OF CHALLENGES IN GIG ECONOMY WORK

Aspect of the gig economy	Gig economy creatives who find this aspect difficult or very difficult
Securing loans	94%
Knowing how much money I am going to make	84%
No holiday or sick pay provisions	83%
Securing new work	62%
Promoting my own content	61%
Protecting intellectual property or copyright	60%
Doing tax returns	53%
Understanding contracts	30%

(Creative Professionals Survey 2023)

In 2022, the self-employment rate in the arts and creative sector was very high (32 per cent)—twice as high as that for the total economy (16.2 per cent). The rate of self-employment in the sector has increased steadily since 2000, when it was 25.1 per cent, whereas across the total economy there has been a decline in self-employment (which was 19.6 per cent in 2000). For the arts-only sector (not including other parts of the sector, such as media), the self-employment rate in 2022 was even higher, at 42 per cent.

Incomes

Another aspect of creative career sustainability and resilience is adequate and secure income. People whose primary job is in the arts and creative sector, across all roles, earned on average \$71,200 in the year to March 2022 (\$68,600 for Māori arts and creative workers), compared to national average earnings of \$65,800. However, the average arts worker earned just \$59,500.

Further, the Creative New Zealand *Creative Professionals Survey 2023* includes a number of creatives who receive low income from their creative employment and are part of the gig economy. The median total income for participating creative professionals (including all sources of income) was \$37,000. The median total income from creative work alone was only \$19,500.

The cultural system is inclusive and reflective

This outcome from our strategy refers to developing the cultural system so that it reflects, enables and promotes cultural inclusion, diversity and belonging. Inclusion is fundamental to social participation and wellbeing. An inclusive cultural system is one that makes cultural experiences more accessible and connects people.

Expression of identity

The majority of New Zealanders feel it is easy to express their identity.

In 2021 most people living in New Zealand reported that it was easy or very easy to express their identity in New Zealand (80 per cent, a decrease of 7 per cent since 2016). The figure was lower for Asian New Zealanders (63 per cent) and disabled New Zealanders (68 per cent aged 15 to 64) (*General Social Survey 2021*).

Te reo Māori speakers

Nearly half of New Zealanders believe everyone should speak te reo Māori.

Eight per cent of the total population speak te reo Māori at least fairly well in day-to-day conversation, compared to 34 per cent of the Māori population. Forty-four per cent of the total population say it would be good if all people living in New Zealand spoke both Māori and English. The figure is lower for Europeans (40 per cent), and higher for Māori (64 per cent), Pacific peoples (52 per cent) and Asian New Zealanders (50 per cent) (*General Social Survey 2021*).

Ethnic diversity of arts and creative sector workforce

Some ethnicities are under-represented in the arts and creative sector workforce.

Māori, Pacific peoples and Asian New Zealanders are under-represented in the arts and creative sector workforce, although there has been some improvement since 2013. Europeans are significantly over-represented, as the data below shows (*NZ Census, 2018*).

ETHNIC COMPOSITION OF THE ARTS AND CREATIVE SECTOR WORKFORCE IN NEW ZEALAND						
	Arts and creative sector				Total economy	
	Employment		Total		Total	
Ethnicity	2013	2018	2013	2018	2013	2018
European	81,222	85,453	83.0%	78.5%	77.2%	71.4%
Māori	8,701	11,278	8.9%	10.4%	11.1%	13.5%
Pacific peoples	3,645	5,161	3.7%	4.7%	4.9%	6.5%
Asian	8,680	13,846	8.9%	12.7%	11.0%	15.1%
MELAA*	924	1,722	0.9%	1.6%	1.0%	1.4%
Other	1,875	1,445	1.9%	1.3%	2.0%	1.4%
Not elsewhere included	354	-	0.4%	-	0.4%	-

* MELAA—Middle Eastern, Latin American & African

Waitohu kokenga: putanga pae tata Indicators of progress: short-term outcomes

The following short-term outcomes are steps towards the medium and long-term outcomes in Te Rautaki.

- 1 There is an improved holistic view of the cultural system.
- 2 The sector is embedding a te ao Māori worldview.
- 3 There is greater commitment to sectoral collaboration.
- 4 The cultural sector is supported and valued, and people are more knowledgeable and informed about the value of culture.

There is an improved holistic view of the cultural system

Manatū Taonga continues to develop a holistic view of the cultural system. In 2023, Manatū Taonga began developing a framework to identify and guide measurement of the attributes, quality and contribution of the cultural system to outcomes, including Te Rautaki. Other actions to progress this outcome in 2022/23 included:

- Continued investment in system and population research and initiative impact measurement, and extensive support for research and impact measurement by other agencies
- Design and procurement of a third national cultural participation survey (being delivered in 2023/24)
- Further development and expansion of research into the economic profile of the arts and creative sector and sub-sectors, including regional insights.

The sector is embedding a te ao Māori worldview

Our direct work programme supports embedding te ao Māori in the lives of New Zealanders in many different ways. From funding projects that protect mātauranga Māori, to working with iwi and communities on caring for taonga tūturu, to supporting iwi telling their Treaty Settlement stories through our Te Tai programme, this is an area of significance to the kaupapa of the Ministry.

As system stewards for the cultural sector, we set expectations for the Crown entities that we fund, encouraging Māori representation in governance.

Expectations of Crown entities

In 2022/23, all Manatū Taonga-funded Crown entities agreed to support future-focused Māori-Crown relations, including supporting Māihi Karauna and embedding Te Tiriti o Waitangi into their ways of working. Work entities are doing to advance this includes:

Te reo Māori strategies, plans and guidelines—

Examples of this work include Creative New Zealand's Māori Arts Strategy and Māori language plan; Heritage New Zealand Pouhere Taonga bilingual Statement of Intent and Statement of Performance Expectations – reflecting its bicultural identity, and their learning plans, including Implementing Māihi Karauna and E Tipu Te Waerenga (the Heritage New Zealand Pouhere Taonga te reo Māori plan); and Te Rautaki o Te Papa – the new bilingual strategy that reflects Te Papa's bicultural approach to its provision of services and care of the collections.

Targeted funding—Examples include NZ On Air's Te Ia Ka Oho – a cadetship programme in te reo Māori journalism funded by the Public Interest Journalism Fund; Heritage New Zealand Pouhere Taonga funding through the North Island Weather Events Package to support recovery assistance and authority application processes; Te Papa grants to help iwi carry out projects, develop skills and preserve treasures; and Creative New Zealand funding grants for ngā toi Māori.

Cultural capability development— Examples of this work include the New Zealand Symphony Orchestra developing Te Ahi Tahutahu, along with Tame Iti Ltd and Te Whare Wānanga o Awanuiārangi – this initiative aims to strengthen the creative sector by creating pathways for artists, storytellers and facilitators to work collectively within a stable and sustainable interdisciplinary space, safeguarding mātauranga Māori and celebrating cross-cultural and artform collaboration; and the New Zealand Film Commission Te Rautaki Māori, along with Ngā Aho Whakaari, holding a masterclass for Māori practitioners in June.

Iwi and Māori engagement—An example of this work is the Toi Ora 2023 conference, which took place in Wellington with representatives from eight government agencies (including Heritage New Zealand Pouhere Taonga, Creative New Zealand, Ngā Taonga Sound and Vision, NZ On Air). At this event officials received a set of four priorities developed by ngā toi Māori leaders. These priorities reflect a vision of self-determination and transformation, embodying the collective aspirations of Māori arts leaders.

Crown agency board appointments

Cultural sector governance is an important context for embedding te ao Māori perspectives. Manatū Taonga has a role in board appointments in 15 cultural and sporting agencies.

- Between 1 July 2022 and 30 June 2023, 37 people were appointed or reappointed to boards, of whom 16 (43 per cent) identified as Māori.
- On 30 June 2023, of the 103 board members across 15 boards in 3 portfolios, 30 (29 per cent) identified as Māori.

Funding decisions

The Ministry continues to fund projects to centralise and integrate te ao Māori and advance Māori culture and creativity. Māori-led initiatives account for 36 per cent (\$21.8 million of \$60.9 million) of all COVID Cultural Recovery Programme funding (*Cultural Sector Regeneration Fund* and *Innovation Fund*) to be delivered in 2023/24.

There is greater commitment to sectoral collaboration

Collaboration shown in applications and proposals

Sector collaboration was facilitated through Cultural Sector Regeneration Fund funding decisions in 2022/23. Several collaborative projects were approved and there is emerging evidence of beneficial collaborative relationships. Two notable examples are an initiative supporting and upskilling the Northland Museums network and a ‘Shared Communities’ initiative in Nelson to improve opportunities for migrant and former refugee communities to access and participate in arts, culture and heritage. In-depth evaluation of the Innovation Fund was progressed in 2022/23, with positive collaboration at different levels of the programme. The evaluation identified collegial collaboration during the Te Urungi application process.

“Funding applicants spoke highly of the group-based structure of the events. At each Te Urungi event, funding applicants were placed into groups with other applicants, enabling a degree of collaboration. Individual or independent applicants told us that this opportunity for collaboration was especially important for them. They particularly benefitted from sharing their ideas with other applicants, and this helped to overcome internalised barriers about their ideas.”

– Draft report, *Innovation Fund In-depth evaluation*

Collaborative approach to developing Long-Term Insights Briefing

More than 150 organisations and individuals connected to the arts, culture and heritage sectors engaged in the development of the Manatū Taonga Long-Term Insights Briefing. The core question that formed the basis of the briefing was created through this engagement: Into the future, what are some of the key areas that will influence the vibrancy and resilience of the cultural sector ecosystem?

The cultural sector is supported and valued, and people are more knowledgeable and informed about the value of culture

We use data on cultural participation, insights and attitudes to measure progress towards this outcome.

Participation in arts and culture

Cultural participation remained strong overall during 2022/23, but with some decreases since 2020.

In 2022 the Ministry delivered a second national cultural participation survey. The results on the following page show the percentages of New Zealanders who had participated in different cultural activities in the previous three months. Results in red indicate a notable decline in participation since 2020.



Education and Community Engagement Manager Lauren Byrne leads an integrated dance session with members of WIDance, based on movements from *Romeo & Juliet*, Wellington, April 2023. Photo: RNZB. Jamie Delmonte

PERCENTAGE OF NEW ZEALANDERS AGED 18 AND OVER PARTICIPATING IN CULTURAL ACTIVITIES IN THE LAST THREE MONTHS (2022)

Cultural activity	2020	2022
Watched a New Zealand-made movie	61%	42%
Watched a New Zealand-made programme, series or documentary (excluding news and sports broadcasts)	79%	73%
Listened to RNZ radio (RNZ National, RNZ Concert, RNZ Pacific)	36%	33%
Listened to New Zealand commercial radio	78%	74%
Listened to iwi radio	6%	6%
Listened to New Zealand student radio	7%	6%
Listened to New Zealand community radio	28%	22%
Listened to New Zealand made podcasts	25%	25%
Listened to recorded music from New Zealand artists	79%	54%*
A library	49%	49%
A museum	25%	27%
A visual arts gallery (e.g. to see paintings, sculpture, film)	25%	18%
A craft or object art gallery (e.g. to see ceramics, furniture, glass, jewellery)	25%	16%
A building or place because of its cultural or historical significance	28%	20%
A driving, walking or cycling tour related to New Zealand history	13%	10%
A meeting, lecture, or presentation on New Zealand history	9%	10%
A marae (for a cultural experience)	**	7%
A public commemoration event	12%	11%
A musical, dance or theatre performance	14%	15%
Māori performing arts (e.g. kapa haka, waiata, pūoro Māori – Māori instrumental performance)	9%	8%
Māori visual arts (including weaving, animation and sculpture)	7%	5%
Pacific performing arts (including dance, theatre and music)	7%	5%
Pacific visual arts (including painting, weaving, carving, tapa, tivaevae)	7%	4%
A literary event or book reading	6%	6%
A workshop or class (not formal education) to learn about a cultural activity	8%	8%
A Māori cultural festival	6%	7%
A Pasifika cultural festival	4%	4%
Another type of festival or cultural gathering (e.g. Pride, Chinese New Year, Diwali)	9%	8%
A live performance of New Zealand music	12%	12%

* This decline is significant but is likely to be due to changes in question structure and ongoing changes in listening behaviours. The question is being revised.

** New item wording in 2022.

Wellbeing

New Zealanders and the Arts 2020 data is the most recent nationwide indicator of how much New Zealanders value the arts. This research provided evidence that more New Zealanders recognise the wider value of the arts, compared to previous years:

- Nearly two-thirds of New Zealanders felt the arts contributed to the New Zealand economy (64 per cent) and helped to improve society (62 per cent).
- 61 per cent of New Zealanders agreed that the arts contributed to the resilience and wellbeing of their community.
- 64 per cent of New Zealanders believed the arts help define who we are as New Zealanders.
- Just over half (54 per cent) of New Zealanders felt that the arts were an important way to connect to their culture. (*New Zealanders and the Arts 2020*).

This research is being repeated in 2023.

Trust in news media

Nationwide trust in the news media has declined in line with an international trend.

The percentage of New Zealanders reporting that they trusted the local news media declined from 53 per cent in 2020 to 45 per cent in 2022 (*Trust in the News in Aotearoa New Zealand 2023*). This reflected a worldwide trend over the same period. The research found that Radio New Zealand remained the most trusted news organisation, at 6.2 out of 10, with TVNZ third at 5.9.

To support greater trust in the media system the government has made significant investments in public media through Vote Arts, Culture & Heritage. The highlight was a 60 per cent increase in baseline funding for Radio New Zealand to secure its financial stability and to expand and strengthen its public media role. The increased investment also included a new \$10 million fund in 2023/24 for NZ On Air to collaborate across the media sector to enable the production of innovative content.

We learned a lot from the Strong Public Media programme that will help improve public broadcasting services. Thanks to consultation on a

draft charter for public media, we now have evidence of what New Zealanders want from their public media and an example of modernised public media legislation. We also have a fully formed business case that evaluates multiple options for strengthening public media in New Zealand. This will be referenced as a basis for future public media options.

Kōrero whakatutukinga mō ngā tāpuinga pūtea

Performance information for appropriations

Vote Arts, Culture and Heritage

Policy advice, monitoring of funded agencies and ministerial servicing

Scope—The overarching purpose of this appropriation is to provide advice and other support to ministers in discharging their policy decision-making and other portfolio responsibilities.

Policy advice

The provision of advice (including second-opinion advice and contributions to policy advice led by other agencies) to support decision-making by ministers on government policy matters relating to arts, culture, heritage and broadcasting.

Monitoring of funded agencies

Monitoring the Crown's interests in sector agencies.

Ministerial servicing

Providing negotiated services to the Minister and Associate Ministers for Arts, Culture and Heritage, and the Minister for Broadcasting and Media.

The key policy and operational projects progressed this year are outlined above in the section on our performance against strategic intentions. Manatū Taonga also supports ministers to oversee the performance of Crown-funded entities and non-government organisations across the arts, culture and heritage, broadcasting and media, and sport and recreation sectors.

To do this, we support and advise ministers on:

- setting expectations for entities, including in relation to new funding provided through the annual budget cycle;
- entity performance, including whether government expectations have been met; and,
- appointing board members to ensure effective governance.

Manatū Taonga supports boards by providing guidance on governance best practice through:

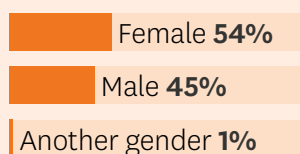
- workshops and induction programmes for new appointees;
- an online governance e-manual; and guidance on board evaluations.

Manatū Taonga also facilitates information exchange through regular engagement with board chairs and chief executives.

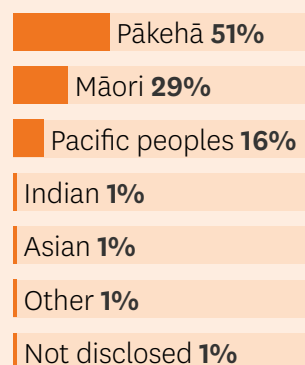
During 2022/23 advice was provided to ministers for 37 board appointments and reappointments across the Crown and other entities supported through their portfolios.

With these appointments, as at 30 June 2023 the diversity of membership across the boards where Manatū Taonga is the lead agency are:

Gender



Ethnicity



Our funded entities



How well we delivered it—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2022/23.

POLICY ADVICE, MONITORING OF FUNDED AGENCIES AND MINISTERIAL SERVICING			
Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Ministerial satisfaction with the quality of services and/or support provided by the Ministry for Culture and Heritage (see Note 1)	5	4	4.38

Significant judgements involved in the measurement, aggregation and presentation of the result.

The reported result is the average of the two 'overall performance' measures as rated by all four portfolio Ministers: "I have confidence in the policy (or 'advice') provided; and, "I have trust in the officials I engage with from the Ministry".

POLICY ADVICE			
Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Ministerial satisfaction with the timeliness of advice for policy briefings, advice and reports (see Note 1)	5	4	4
Ministerial satisfaction with the quality of advice for policy briefings, advice and reports (see Note 1)	4.77	4	4.27
The average quality of written policy papers to the ministers, as assessed annually by an expert panel (see Note 2)	2.5	4	3.35

Note 1—Ministerial satisfaction measures

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5, with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

Note 2—Ministerial servicing—correspondence

The Ministry uses the Policy Quality Framework to assess papers. This assesses papers on a scale of 1-5.

An overall score of 3.35 means the Ministry is meeting the standards of the Policy Quality Framework. The assessment panel noted that the sample of papers reviewed was focused on process and technical papers which made it hard to demonstrate the range of best practice elements which would draw a score at the upper ends of the rating scale.

MONITORING OF FUNDED AGENCIES

Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Ministerial satisfaction with the timeliness of advice for agency-related briefings, advice and reports (see Note 1)	5	4	4
Ministerial satisfaction with the quality of advice for agency-related briefings, advice and reports (see Note 1)	4.77	4	4.5
Ministerial satisfaction with the quality of advice for board appointments to Crown-connected boards (see Note 1)	4	4	4.5
The average quality of new board member governance workshops, as assessed by survey of attendees (see Note 2)	80%	80%	N/A

MINISTERIAL SERVICING

Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Percentage of Parliamentary questions responded to within agreed timeframes	100%	100%	100%
Ministerial satisfaction with the quality of Parliamentary question responses (see Note 1)	4.67	4	3.67
Percentage of speeches and draft replies to ministerial correspondence provided within agreed timeframes (see Note 3)	83%	95%	86.40%
Ministerial satisfaction with the quality of speeches and draft replies to ministerial correspondence (see Note 1)	4.67	4	4
Percentage of ministerial and Ministry OIA responses responded to within legislative timeframes	100%	95%	100%
Ministerial satisfaction with the quality and robustness of ministerial OIA responses (see Note 1)	5	4	4

Note 1—Ministerial satisfaction measures

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5, with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

Two of three Ministers rated performance at the budget standard with one rating slightly below the standard. This brought the overall result slightly below the standard on average.

Note 2—Monitoring of funded agencies — quality of new board member governance workshops

No board induction was undertaken in 2022/23 - given the significant appointment programme during 2023 a full induction will be held in November 2023 for all new board members.

Manatū Taonga has supported Iti Kopara - a new governance focused course, supported by Victoria University of Wellington, and has included board members on the pilot course.

Note 3—Ministerial servicing—correspondence

The result was below target due to additional subject matter complexity and increased redrafting requests from the Ministers' offices.

Heritage services

Scope—Management of new memorial projects, national monuments, war and historic graves; promotion of cultural events; administration of legislation and grants; research, writing and publication of New Zealand history and reference works, including Te Ara – The Encyclopedia of New Zealand.

How well we delivered it—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2022/23.

ADMINISTRATION OF LEGISLATION TO PROTECT NEW ZEALAND AND TAONGA MĀORI AND CULTURAL HERITAGE			
Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Upheld appeals on an export application (see Note 1)	No appeals	No appeals	No appeals
Māori Land Court makes orders sought by Manatū Taonga for ownership of newly found taonga tūturu	50%	100%	100%
Newly found taonga tūturu in prima facie Crown ownership have suitable care and custody arrangements in place	99.8%	100%	100%
Ministerial acceptance of advice in relation to the Flags, Emblems, and Names Protection Act 1981	100%	100%	100%

Significant judgements involved in the measurement, aggregation and presentation of the result.

The reported result for suitable care and custody arrangements for newly found taonga tūturu is determined by a set criterion. For example, a public museum, a qualified archaeologist, an iwi, hapū or marae, a qualified conservator. Each care and custody arrangement is determined on a case-by-case basis.

The 991 newly found taonga tūturu notified to Manatū Taonga during 2022/23 are held with 33 notified custodians assessed throughout Aotearoa New Zealand. Arrangements for 263 items from one find context are yet to be finalised, but in the interim are being held together under the protection of a professional archaeologist and holder of the NZHPT Authority s45 (NZHPT Act 2014).

Note 1—Upheld appeals on export applications

Applicants may appeal to the Minister against a determination of the chief executive. An upheld appeal may indicate an issue with the Manatū Taonga process.

MAINTAIN WAR GRAVES AND ACCESS TO MEMORIALS AND OTHER PLACES OF NATIONAL SIGNIFICANCE

Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
The National Erebus Memorial is delivered in line with agreed plan	Not delivered	Achieved	Not delivered (see Note 1)
After participating in the Education programme at Pukeahu, teachers report students have a better understanding or awareness of New Zealand's history, heritage, nationhood and/or citizenship (see Note 2)	4.7	4	4.5

Note 1

Severe weather events in early 2023 caused slips at the proposed site of the memorial. A geotechnical assessment concluded that the site is no longer safe or suitable for a memorial intended to last for 100 years or more. The Ministry is looking for a new site for the memorial.

Note 2

Teachers were surveyed as to whether their experience at Pukeahu increased their students' understanding or awareness of New Zealand's history, heritage, nationhood or citizenship. This resulted in a score between 1 and 5 with 1 being 'Strongly disagree', 3 being neutral and 5 being 'Strongly agree'. The budget standard of 4 means that teachers surveyed 'Agreed' or 'Strongly agreed' with this statement.

COLLECT, PRESERVE, AND PROVIDE INFORMATION ON NEW ZEALAND AND MĀORI HISTORY, SOCIETY AND CULTURE

Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Manage annual programme to collect, preserve, and provide information on New Zealand and Māori history, society and culture	Not achieved	Delivered against plan	Achieved
After participating in Te Tai Whakaea Treaty Settlement Stories (Te Tai) programme, iwi partners report that their rangatahi are better placed to understand and appreciate their history, identity and Treaty settlement journey (see Note 1)	4	4	4
Annual number of total visits to the Ministry's websites	11,917,806	11 million	10,751,261
Annual number of page impressions for the Ministry's websites	24,993,355	30 million	21,438,510
Number of returning visitors to the Ministry's websites	4,219,516	4 million	2,826,092

Note 1—Te Tai Whakaea Treaty Settlement Stories

Iwi involved in the programme were surveyed as to whether their research and publishing partnership with Te Tai increased their young people's understanding or awareness of their history, identity and treaty settlement journey, and the iwi's capability to preserve and share their stories. This resulted in a score between 1 and 5, with 1 being 'Strongly disagree', 3 being neutral and 5 being 'Strongly agree'. The budget standard of 4 means that the iwi surveyed 'Agreed' or 'Strongly agreed' with this statement.

PROMOTION OF CULTURAL EVENTS AND SIGNIFICANT COMMEMORATIONS

Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Ministerial satisfaction with the coordination of anniversaries and the military and non-military commemorations programme (see Note 1)	5	4	5

Note 1—Ministerial satisfaction measures

Ministerial satisfaction is measured using a survey using a range between 1 and 5, with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the Minister(s) are satisfied 'Most of the time'.



Above Royal New Zealand Ballet soloists Joshua Guillemot-Rodgerson and Ana Gallardo Lobaina in Sarah Foster-Sproull's *The Autumn Ball*, music by Eden Mulholland (Ngāti Uepohatu) and costumes by Donna Jefferis. Commissioned by the Wānaka Festival of Colour to mark the retirement of director Philip Tremewan in March 2021 and subsequently revived by the Royal New Zealand Ballet as part of the *Venus Rising* programme in November 2022. Photo: Royal New Zealand Ballet.

Left Dance educator Jamie Delmonte introduces the schools matinee of *Cinderella* at the St James Theatre in August 2022, with musicians from Orchestra Wellington in the pit and children from 23 Wellington schools in the audience. Photo: Royal New Zealand Ballet. Stephen A'Court

Vote Arts, Culture and Heritage

Establishment of New Public Media Entity

Scope—This appropriation is limited to establishing a new public media entity and related services and advice to support its establishment and initial operations.

How well we delivered it—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2022/23.

ESTABLISHMENT OF NEW PUBLIC MEDIA ENTITY			
Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
New entity is operational	On track	1 July 2023	Not achieved (see Note 1)

Note 1—Establishment of New Public Media Entity

This was not achieved due to the reprioritisation of funding decisions to Strengthen Public Media in New Zealand. On 8 February 2023 the Prime Minister announced that work on the TVNZ/RNZ public media entity would stop and that RNZ and NZ On Air would receive additional funding instead as part of the government refocusing its policies.

Vote Arts, Culture and Heritage

Cultural Diplomacy International Programme

Scope—Management and delivery of an international cultural diplomacy programme through a series of projects and activities primarily focused on Asia and other regions where New Zealand is pursuing free-trade agreements.

Manatū Taonga works with a range of other government agencies to support the Cultural Diplomacy International Programme (CDIP). Given the international restrictions on activity due to the COVID-19 pandemic, there has been reduced planning and undertaking of CDIP activity in recent years.

How well we delivered it—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2022/23.

CULTURAL DIPLOMACY INTERNATIONAL PROGRAMME			
Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Percentage of approved projects completed and evaluated	N/A	100%	N/A (see Note 1)
Extent to which the desired outcomes for these projects have been achieved	N/A	80%	N/A (see Note 1)
Ministerial satisfaction with the quality and timeliness of advice is consistently high (see Note 2)	N/A	4	5

Note 1—Approved projects completed and evaluated. Extent to which the desired outcomes are achieved

One CDIP project was approved this financial year. While delivery was completed in June 2023, evaluation is not due to be completed until mid-September 2023.

Note 2—Ministerial satisfaction measures

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5, with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

Vote Sport and Recreation

Purchase advice and monitoring of sport and recreation crown entities

Scope—Provision of purchase advice and monitoring of Sport New Zealand and Drug Free Sport New Zealand, including advice in relation to appointments to boards.


How well we delivered it—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2022/23.

PURCHASE ADVICE AND MONITORING OF SPORT AND RECREATION CROWN ENTITIES			
Performance measures	Actual performance 2022	Budget standard 2023	Actual performance 2023
Ministerial satisfaction with the quality and timeliness of advice is consistently high (see Note 1)	N/A	4	4

Note 1—Ministerial satisfaction measures

The Minister was unable to complete the survey for this measure for 2021/22 due to limited interactions with the Ministry.





Tō mātau whakahaere Our organisation

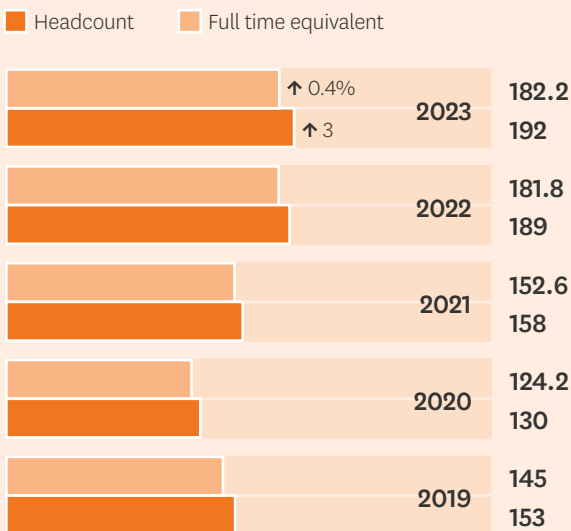
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Tatauranga kāhui kaimahi

Workforce statistics

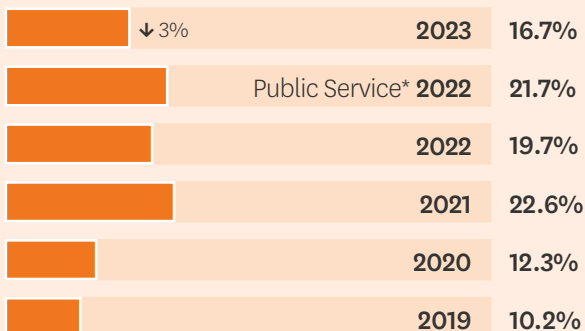
Employee numbers

Number of employees, full time equivalent (FTE) and headcount (HC) as at 30 June.



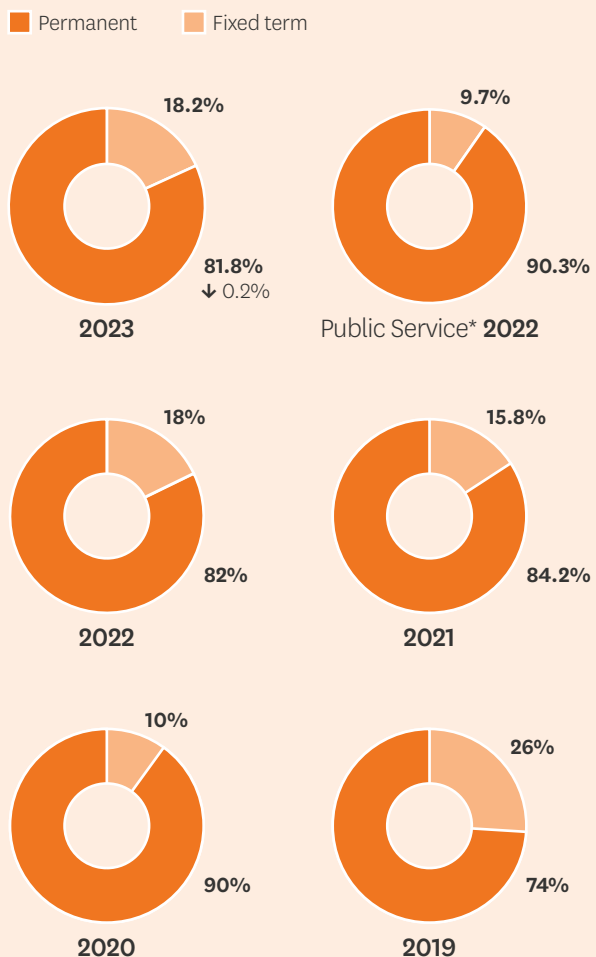
Turnover

Core unplanned turnover for the year. This covers permanent employees only and excludes cessations due to the ending of fixed-term employment.



Tenure

Proportion of fixed-term employees symbolised by the inner circle and ongoing tenure (permanent) employees symbolised by the outer circle as at 30 June.

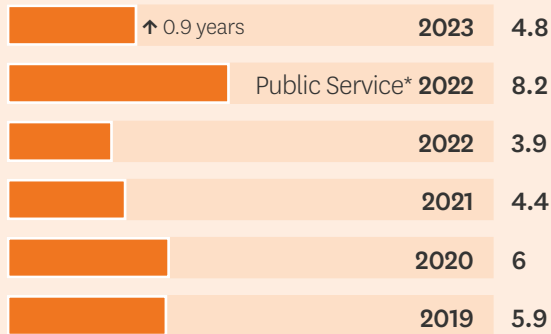


* Public Service figure as at 30 June 2022.

↑ ↓ Higher/lower than the previous year.

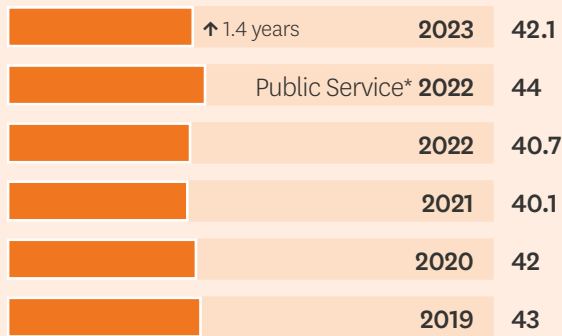
Length of service

Average length of service for permanent employees by number of years as at 30 June.



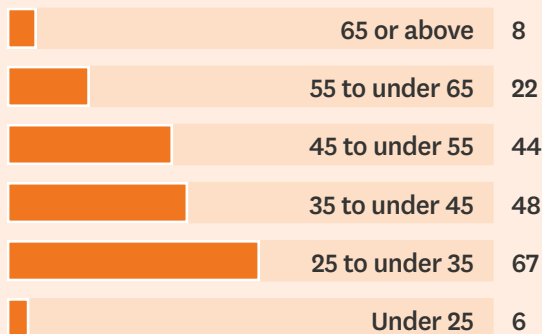
Age

Average age of employees as at 30 June.



Age breakdown

Distribution of employees by age as at 30 June.

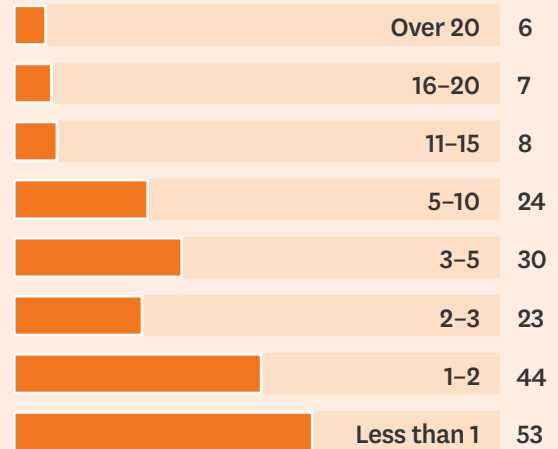


* Public Service figure as at 30 June 2022.

↑ ↓ Higher/lower than the previous year.

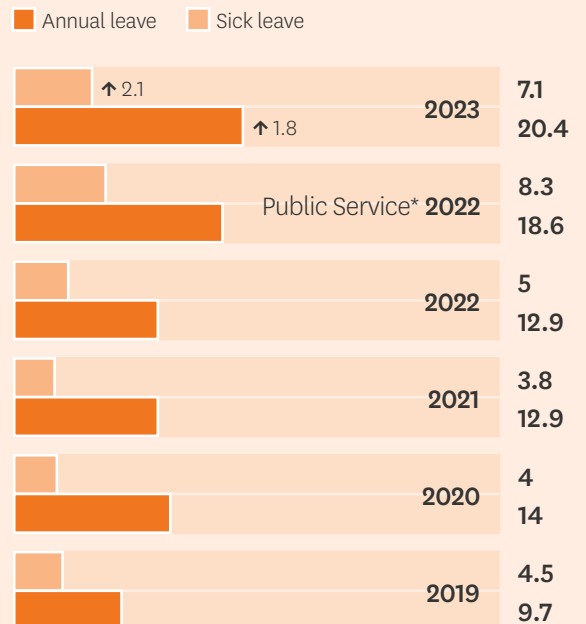
Service length breakdown

Distribution of employees by length of service at Manatū Taonga as at 30 June.



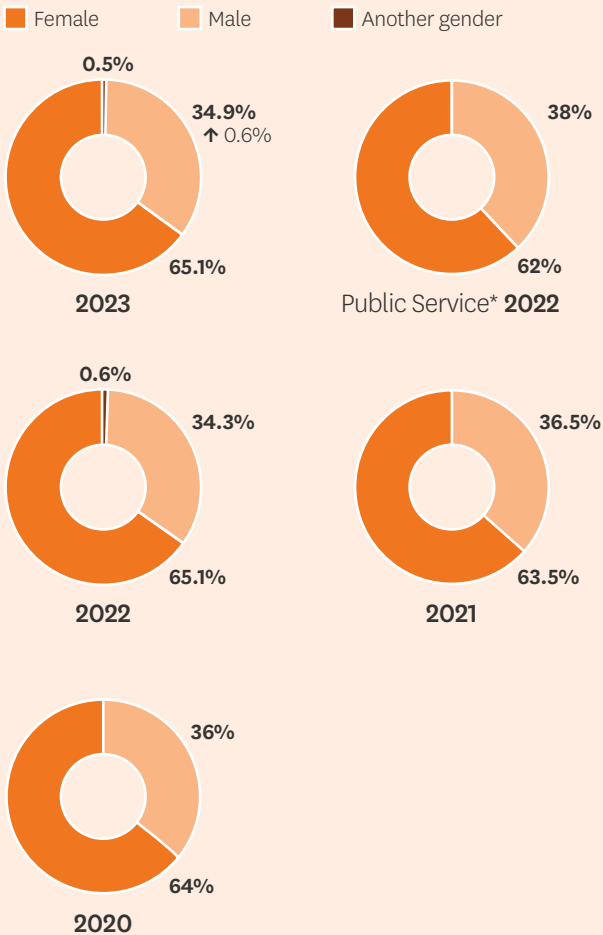
Annual leave and sick leave

Average annual leave balance per employee as at 30 June and the average sick leave taken per employee during the year, including leave for care of dependants.



Gender

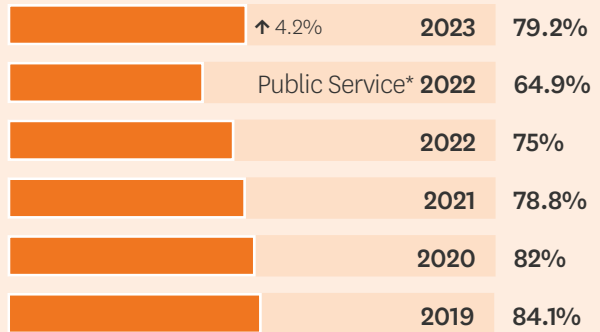
Proportion of females and males as at 30 June. The Ministry asks new employees to complete a personnel and payroll details form. The form includes a gender diverse option for the question, 'What gender do you identify as?', alongside female and male.



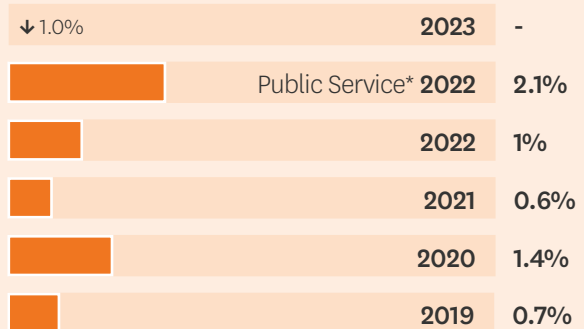
Ethnicity

Ethnicity** of employees as at 30 June.

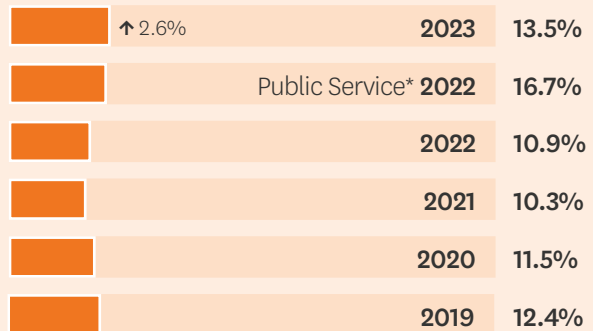
European



Middle Eastern, Latin American and African



Māori

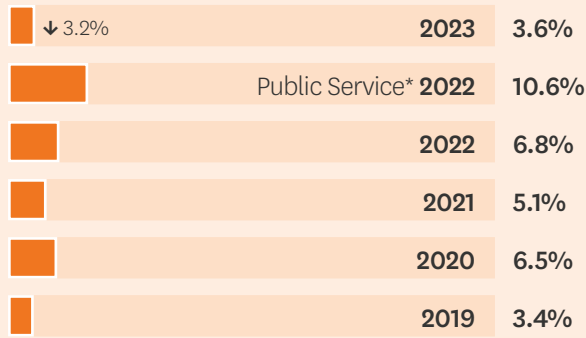


* Public Service figure as at 30 June 2022.

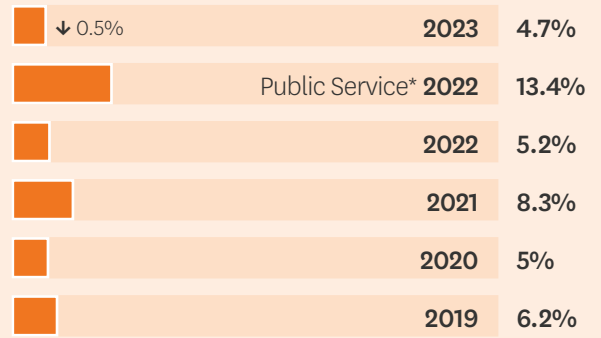
** Ethnicity numbers may not add up to 100% as people can identify with more than one ethnicity.

↑ ↓ Higher/lower than the previous year.

Pacific



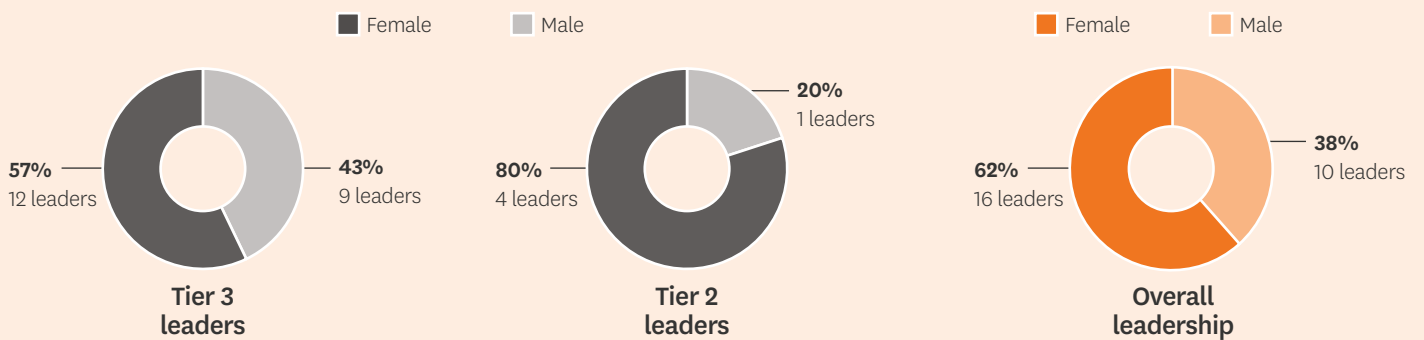
Asian



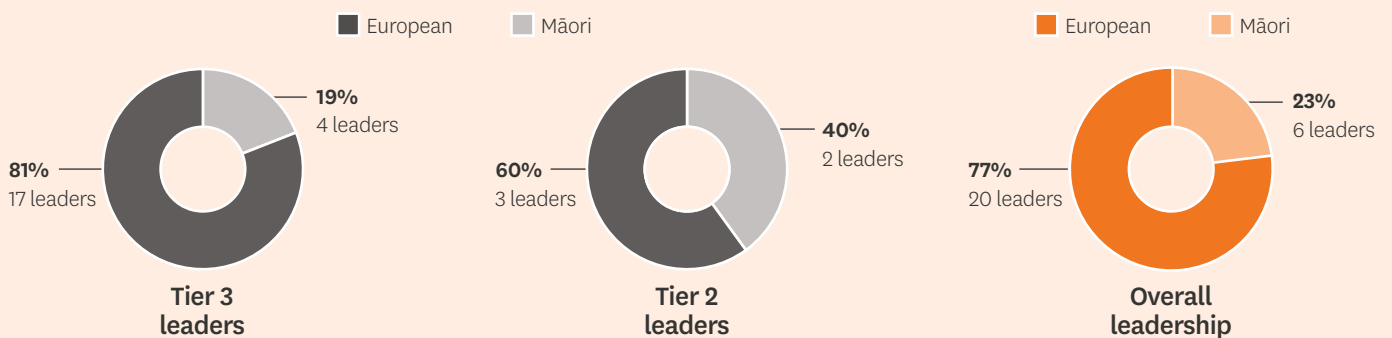
Manager information

Gender and ethnicity** of leadership at Manatū Taonga as at 30 June. Tier 2 managers are those that report directly to the Tumu Whakarae. Tier 3 managers are any other people managers.

Gender



Ethnicity



* Public Service figure as at 30 June 2022.

** Ethnicity numbers may not add up to 100% as people can identify with more than one ethnicity.

↑ ↓ Higher/lower than the previous year.

Kanorautanga, te mana ōrite me te manaaki

Diversity, equity and inclusion

A diverse and inclusive workforce enables Manatū Taonga to better promote the diversity of Aotearoa in the cultural sector.

Manatū Taonga is strengthened by the diversity of our workforce. We recognise and value the importance of different perspectives and insights when supporting and promoting a cultural sector that reflects today's Aotearoa New Zealand.

Our work to build and enhance diversity, equity and inclusion reflects and supports key work programmes led by Te Kawa Mataaho Public Service Commission:

- The Public Service Pay Gaps Action Plan, Kia Toipoto, which is centred around the goal of addressing and closing gender, Māori, Pacific, ethnic, rainbow and disability pay gaps in the public service.
- Papa Pounamu, which is focused on enhancing workplace diversity, inclusivity and cultural proficiency to achieve improved outcomes for diverse groups.

These initiatives share overarching objectives that are important for both our Ministry and the communities we serve.

A big mihi to Public Service Association members and other staff networks for their insights into how we can achieve our diversity, equity and inclusion goals.

Cultural capability

He Ngākau Titikaha, striving for cultural confidence, is a key focus of Te Aratiki, our Māori Framework. You can read more about this in the Strengthening Māori-Crown relations section of this report.

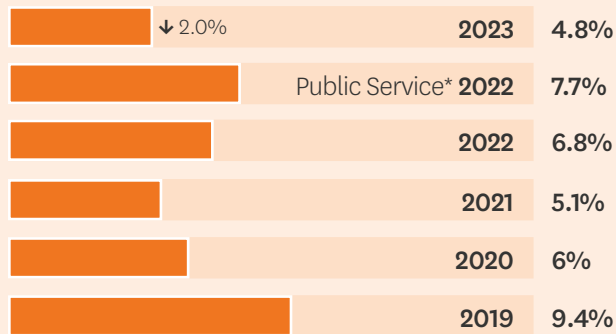
We are committed to having a workplace in which staff at all levels reflect Aotearoa New Zealand's cultural makeup. To support this, we are focusing on diverse recruitment panels, monitoring applications to ensure that we are attracting a wide range of candidates, and ensuring that our advertising and job descriptions are reaching the intended audiences.

Pay equity

A new, step-based remuneration framework came into effect from December 2022. This offers improved transparency and a simple, clear and equitable approach to progression through remuneration grades. The framework supports our ongoing work to address the gender pay gap and has contributed to the reduction we have achieved this year.

Gender pay gap

Gap between average full-time-equivalent salary of women and men on 30 June each year.



* Public Service figure as at 30 June 2022.

↑ ↓ Higher/lower than the previous year.

Employee-led networks

Our employee networks each have a Deputy Chief Executive as sponsor and all new staff are encouraged to explore and participate in both internal and cross-public service networks. Our current networks include: Ngā Uri o Kiwa (Māori and Pacific peoples), Rainbow Network and Te Ata Māhina - Women's Network.

Learning and development

Following feedback from our kaimahi, the Ministry developed a new approach to leadership and development conversations, with a focus on reflection and wellbeing. The new approach enables a better understanding of who people really are, their individual learning and development needs, and how best to support them to develop and grow.

Flexible working

Flexibility in working arrangements continues to be a key feature of the workplace culture in Manatū Taonga. This mindset significantly enhances our capacity to tap into the full spectrum of talent and leadership we need for our work across Aotearoa.

The mitigation of bias

As we review and develop policies and internal processes, we explore opportunities to eliminate the impacts of bias. We include education on bias and unconscious bias in the induction of all new starters at the Ministry. Building a core understanding of this issue supports the creation of effective measures to remove inequity and exclusion from key processes such as recruitment and internal progression.

Te whakapakari hononga a ngā Māori me te Karauna

Strengthening Māori-Crown relations

Te Rautaki and Te Arataki set out a desired state in which iwi Māori are supported to achieve their cultural aspirations, and Māori arts, culture and heritage are recognised, valued and embraced across our broader society.

For Manatū Taonga, this means ensuring our staff have a level of understanding and capability to work alongside iwi Māori.

Whāinga Amorangi—building Māori Crown relations capability

Through Whāinga Amorangi, Manatū Taonga has committed to supporting all staff to become ‘comfortable’ across three key Māori Crown core competencies. In 2021 the Ministry identified these as te reo Māori, tikanga and kawa, and Aotearoa history and te Tiriti o Waitangi.

During 2021/22, internal te reo and tikanga and kawa classes were established to support this shift in capability. Learning opportunities were also created for kaimahi as part of internal activities during Te Wiki o Te Reo Māori and Te Rā Aro ki a Matariki.

In 2022/23, our Te Pae Huarewa Māori Crown Relations group developed Te Poho Kererū, a programme that prioritised using internal resources and work programmes as a context for Māori Crown relations cultural development.

Te Poho Kererū was developed to create a wānanga for staff to learn about elements of te ao Māori which are relevant to their work. The Te Poho Kererū pilot covered five module areas:

Te Tūrangawaewae o te Manatū Taonga—‘the Ministry for Culture and Heritage – our place, our practice’. Tūrangawaewae is about understanding why and how Manatū Taonga has aligned Māori culture and thinking within the context of our work, working environment, and broader relationships.

Tangata whenua cultural concepts—understanding core values and concepts that underpin tangata whenua thinking and actions. Kaimahi learned about tangata whenua concepts and how they are theoretically and practically applied.

Te reo me ōna tikanga—when we describe te reo, the term is almost always accompanied by the phrase ‘me ōna tikanga’, meaning ‘our language and its protocols’. This module explored Māori protocols and how the language is used in everyday situations.

Aotearoa history—here the pilot explored historical events from the beginning of the universe to today from a tangata whenua perspective. Participants found this to be an interesting reflection of our past, present and future.

Engagement with tangata whenua—in our mahi, we engage with tangata whenua communities, organisations and institutions, both big and small. This module focused on practical guidelines that kaimahi can apply in our interactions so that we are culturally safe.

Piloting our Whāinga Amorangi programme

Twenty-three Manatū Taonga staff took part in the Te Poho Kererū pilot, including our Chief Executive, tier-2 and tier-3 leaders. As a full-day pilot programme, Te Poho Kererū presented staff with the opportunity to interact, share stories and experiences while learning and growing our collective understanding of Māori culture and knowledge of Māori history.

Attendees completed a post-wānanga survey to provide feedback on the content of the wānanga and how effective the programme was in developing, building and strengthening their capability. We received a lot of positive feedback and staff gave the programme an overall rating of 4.8 out of 5. Staff gave us high marks for positive learning environment, safe space, positive facilitation and variety of content.

Kaimahi also evaluated their own capability in relation to each module area before and after the wānanga. Overall, there was an improvement across all competencies. The largest gains were identified in our Aotearoa history and Whakatau simulation exercises.

Continued capability building

Following the positive feedback from our pilot wānanga, we plan to deliver Te Poho Kererū as an introductory wānanga for all staff to assist their journey to build Māori Crown relations capability. In the 2023/24 financial year we will focus on:

- delivering Te Poho Kererū introductory wānanga to all staff;
- developing a curriculum of workshops or wānanga for each module area to support increased capability;
- delivering workshops or stand-alone wānanga in each module area.

We look forward to continuing to develop the Māori-Crown relations capability of our staff and those of our entities.

Manatū Taonga kaimahi graduate from the Poho Kererū programme.
Photo: Manatū Taonga



Uruparenga ki te huringa āhuarangi

Responding to climate change

Climate change is having a significant impact on Aotearoa New Zealand and its arts, culture and heritage. Our unique ways of life, identity, and the values and traditions that make us who we are, are at risk of being altered or lost.

Cultural sites and taonga of significance to Māori and unique to New Zealand are particularly vulnerable. Changes in climate and their consequences will have an impact on spiritual, physical, intellectual and social values that are integral to the health and wellbeing of all New Zealanders, and Māori in particular.

Extreme weather events

The extreme weather events across the North Island in early 2023 caused loss of life, destroyed homes and damaged national infrastructure. The events showed the effects of extreme weather which we can expect to happen more frequently as a result of climate change.

Culture and heritage were significantly affected in several regions. Cyclone Gabrielle caused some of the most widespread damage to marae and other taonga ever seen, with marae reporting damage from Dargaville in Te Tai Tokerau to Feilding in Manawatū. In severe cases, marae were so badly damaged that they will need to consider relocating.

Across all the regions affected there was an immediate impact on cultural activity because of damaged cultural infrastructure, temporary closure of cultural venues and the cancellation or postponement of events. Many cultural practitioners suffered damage to their homes, studios and work.

Manatū Taonga formed part of the central government response, with several staff seconded as emergency responders. We also worked collaboratively to ensure that Heritage New Zealand Pouhere Taonga and Te Papa could support affected regions with their conservation and taonga expertise.

We also supported an emergency response under provisions of the Building Act 2004 which required the demolition of a Category 1 historic place in Auckland that posed a risk to nearby residential buildings. The Ministry also contributed to the development of recovery legislation, ensuring that cultural heritage was considered in the response, with significant sites remaining protected for future generations.

Long-term impacts on culture and heritage

How climate change will affect New Zealanders' cultural heritage and taonga, as well as their participation in cultural experiences, was identified as one of five focus areas of Manatū Taonga's Long Term Insights Briefing. Published in January 2023, the Briefing identified potential heritage losses, but also the potential for Manatū Taonga to leverage arts and culture to appeal to New Zealanders to act in response to the challenges of climate change. It also identified the opportunity for Manatū Taonga to support the cultural sector to deliver arts and culture in ways that minimise the impact on the climate, including by learning from ways of engaging with arts and culture that were adopted during the COVID-19 pandemic.

Alongside the recovery from the severe weather events, we are also supporting building resilience in our cultural infrastructure and communities. We remain committed to delivering on these actions so that culture in Aotearoa can adapt and thrive as the climate changes.

National Adaptation Plan

Manatū Taonga has continued to work on the four National Adaptation Actions it is responsible for leading over the next five years. These are:

- produce guidance for disaster risk management for cultural heritage.
- develop a framework for assessing the exposure and vulnerability of cultural assets/taonga to climate change.
- support kaitiaki communities to adapt and conserve taonga/cultural assets.
- research how cultural heritage contributes to community wellbeing and climate change adaptation.

In April 2023, Manatū Taonga commissioned Manaaki Whenua Landcare Research to create a climate adaptation resource. Manaaki Whenua undertook a literature review of the publicly available information, guidance and frameworks related to cultural heritage and the implications of climate change in New Zealand. The literature review will improve our understanding and support our National Adaptation Plan actions.



Silt piled high outside Punanga Te Wao at Tangoio Marae following Cyclone Gabrielle. Photo: Heritage New Zealand Pouhere Taonga

Carbon Neutral Government Programme

Manatū Taonga is committed to meeting its obligations under the Carbon Neutral Government Programme to measure, manage and reduce our emissions.

We measured and reported on a baseline year, 2019/20, against which we now measure our emissions annually and project future emissions reductions.

Our measurements were independently verified by Toitū Envirocare, and in October 2022 we became a Toitū carbonreduce certified organisation, in line with ISO 14064-1:2018 and Toitū requirements.

Manatū Taonga has set gross emissions reduction targets in line with a <1.5 degrees of global warming pathway. This will mean reducing our gross emissions compared to our 2019/20 baseline by 21 per cent by 2025 and by 42 per cent by 2030.

In 2019/20 we emitted 261 tCO₂e (tonnes of carbon dioxide equivalent), which means we need to achieve a reduction to 206 tCO₂e in 2025 and 151 tCO₂e by 2030.

In 2022/23 our emissions were 204 tCO₂e, which meets the 2025 target.

The 2022/23 result was an increase in emissions compared to the previous financial year. This increase was driven mainly by additional travel following the lifting of government restrictions imposed during the COVID-19 pandemic, and also by increased activity resulting from the programme to establish a new public media entity.

Much of our work relies on maintaining relationships across the country, and travel to meet kanohi ki te kanohi (face to face) is an important part of this. To better prioritise and co-ordinate travel in 2023/24, we have increased senior management oversight of travel budgets and involvement in approving travel needs. Within our wider reduction targets, we are also aiming for a 10 per cent reduction in travel emissions compared to the baseline year in 2023/24.

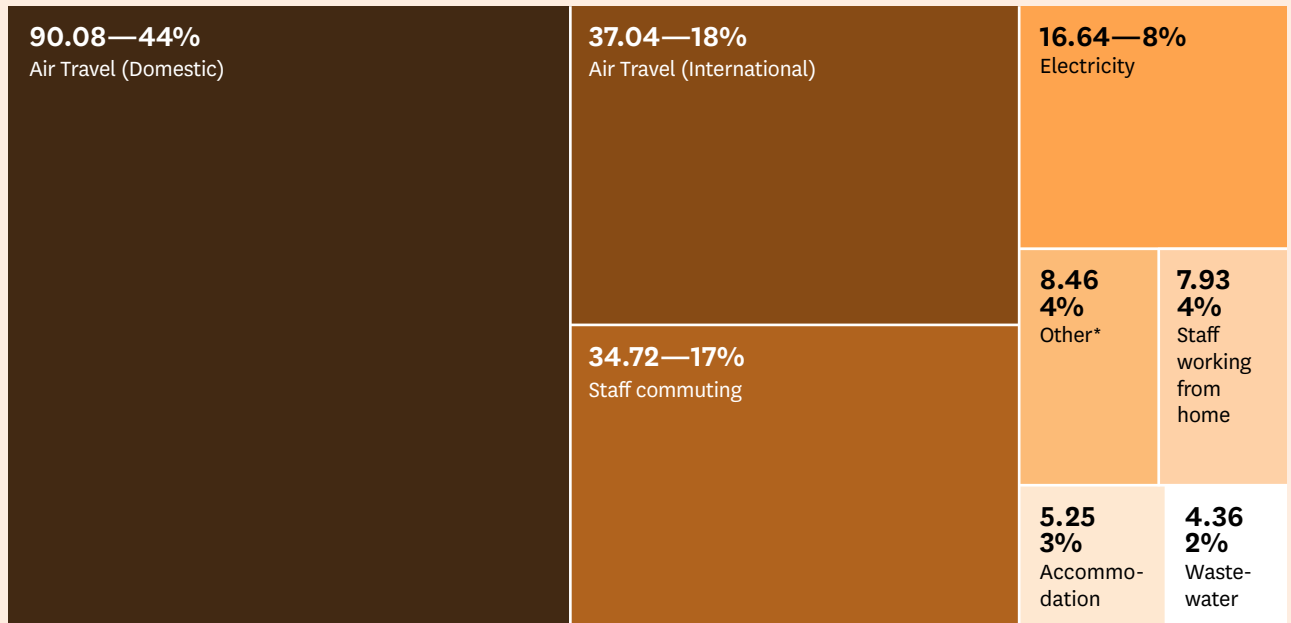
We also want to support our cultural agencies to reduce their emissions. As the government's principal advisor on the cultural system, Manatū Taonga has an important role to play in advising the government on climate risks to New Zealand's culture and in supporting the cultural system to respond and adapt so that culture can thrive sustainably.

As part of our own emissions reporting and reduction process, we have begun working with sector entities to gain a better understanding of how to measure and reduce the carbon emissions resulting from cultural activity.



Toitū carbonreduce certified
organisation certification mark

Emission source breakdown 2022/23 (tCO₂e)



* Other includes rental cars, taxis, waste and water supply

MANATŪ TAONGA GROSS EMISSIONS REDUCTIONS

	Base year 2019/20	Previous year 2021/22	Financial year 2022/23
Full time equivalent (FTE)	124.2 employees	181.8 employees	182.2 employees
Total expenditure	\$31,629,000	\$39,069,000	\$41,343,000
Operating revenue	\$34,308,000	\$40,411,000	\$43,112,000
Total annual emissions	261 tCO ₂ e	175 tCO ₂ e	204 tCO ₂ e
Emissions profile broken down by emissions source/scopes	Scope 1: Nil Scope 2: 18 tCO ₂ e Scope 3: 243 tCO ₂ e	Scope 1: Nil Scope 2: 18 tCO ₂ e Scope 3: 157 tCO ₂ e	Scope 1: 3 Scope 2: 14 tCO ₂ e Scope 3: 187 tCO ₂ e
Consolidation approach	Control - operational	Control - operational	Control - operational
Change in total emissions compared to the base year	N/A	-86 tCO ₂ e	-57 tCO ₂ e
2025 gross emissions reduction targets	21%	21%	21%
2030 gross emissions reduction targets	42%	42%	42%
Change in gross emissions compared to the baseline year	N/A	33%	22%
Current results compared to reduction targets		2025 and 2030 targets met.	2025 target met. 52% of 2030 target.

Hauora, haumaru me te oranga

Health, safety and wellbeing

The health, safety, and wellbeing of our kaimahi is of paramount importance. In addition to its main office in the Old Public Trust Building in Wellington, the Ministry is also responsible for Pukeahu National War Memorial Park (Pukeahu). These locations have different risk profiles.

Our vision—Manatū Taonga provides safe and healthy environments for our people, contractors and visitors.

Our objective—Manatū Taonga will support all kaimahi, contractors and visitors to understand and manage risk well, engage and innovate our health and safety.

Our risks

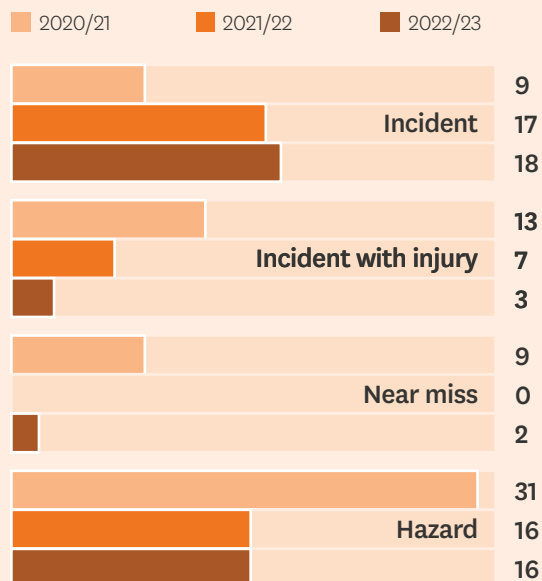
The Ministry's work is generally low risk, with minor hazards and injuries occurring infrequently. Our people work flexibly, either in a modern office environment or remotely. The frequency of domestic travel for work purposes has increased this year following the relaxation of COVID-19 restrictions. Ministry kaimahi travelled internationally for the first time since 2020 to fulfil our commitments overseas.

Pukeahu has a higher risk profile as a workplace than the Old Public Trust Building. The facility comprises a large open-air park housing the National War Memorial, the Queen Elizabeth II Pukeahu Education Centre and eight international memorials. Pukeahu is open to the public and regularly hosts memorial services, school groups, tours and visiting dignitaries. By design, staff are not always on-site. The park has shared vehicle and pedestrian roadways and despite security measures, its size and

openness mean it is difficult to eliminate security and safety hazards such as anti-social activity. Traffic management has become more of an issue in the past year. We are currently undertaking a review of the park to better understand our changing risk profile.

Manatū Taonga is also responsible for maintaining national memorials and war graves throughout Aotearoa New Zealand. This work is often undertaken in remote locations, requiring significant travel time and navigation of rough terrain. To mitigate risk, our inspectors operate in pairs and travel with a GPS tracking tool to enable monitoring and distress messaging.

Number of health and safety incidents for 2020/21–2021/22



The number of hazards and incidents reported this year was similar to the previous year. We continue to manage safety incidents in line with established policies and procedures.

Our people

The Ministry’s Health, Safety and Wellbeing Committee is chaired by Pou Mataaho o Te Iho Deputy Chief Executive, Organisational Performance. The committee comprises the Chair and:

- one elected staff representative from each of our five work groups;
- one Public Service Association staff representative;
- one member of Te Pae Pūmanawa Tangata People and Culture;
- Pou Arataki o Te Pae Whakahaumarū Manager, Facilities and Emergency Management;
- one management representative from Te Kāhui Arataki Tier 3 managers;
- one representative from each special project led by the Ministry that is deemed to carry risk, for the duration of the project.

Further kaimahi participation is encouraged by incorporating health and safety in meeting agendas, regular workspace audits, communications to staff and easy access to health and safety information. Support is provided to staff through the provision of

training to a group of first-aiders, health and safety representatives and floor wardens. De-escalation training is offered to all front-line staff, including floor wardens.

Developing our systems and measuring our progress

During 2022/23 we focused on the development of a three-year work programme to enhance our Health, Safety and Wellbeing framework. This work is being undertaken in response to our 2022 SafePlus assessment and will shift our status from ‘developing’ to ‘performing’ by our next assessment in June 2025.

A Health, Safety and Wellbeing Plan was developed in-house to illustrate our vision, objectives, and goals for health, safety, and wellbeing at Manatū Taonga. The plan incorporates SafePlus recommendations for improvement across each area. Based on Manatū Hauora Ministry of Health’s Te Whare Tapa Whā model, we focus on physical, social, mental and spiritual wellbeing to reduce harm and help us thrive. We acknowledge Te Whare Tapa Whā was developed by leading Māori health advocate Sir Mason Durie in the 1980’s.

The plan lays out how capability will be built across all levels of Manatū Taonga through leadership and kaimahi participation, managing insights and improvements, and the work of the Health, Safety and Wellbeing Committee. The plan applies to everyone at Manatū Taonga and charts a trajectory for improvement for the next three years.

Our goals

Everyone plays their part to manage health & safety risks effectively by:

FOCUSING ON WHAT WILL MAKE THE BIGGEST IMPACT TO REDUCE HARM

Taha Tinana

- Ensuring Manatū Taonga is providing a physically healthy and safe space for all

Taha Whānau

- Supporting all kaimahi with whānau responsibilities

Taha Wairua

- Ensuring all kaimahi are supported to keep their spirit alive and well

Taha Hinengaro

- Ensuring Manatū Taonga is providing a safe space for the mental health of all kaimahi

BUILDING EVERYONE'S CAPABILITY TO DO THIS WELL

Leadership

- Encourage leaders at all levels to integrate health & safety to their work programme

Managing

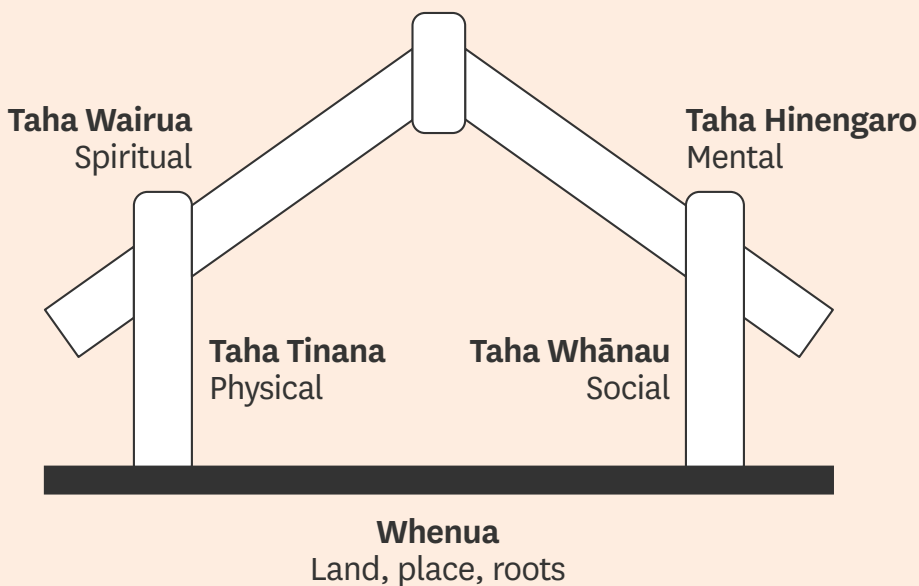
- Develop and share better data and insights to improve decision making

Health, Safety & Wellbeing Committee

- Lift capability of health & safety practitioners

Kaimahi

- Enable workers to be represented, engaged and to participate
-



Te Whare Tapa Whā

The model describes health and wellbeing as a whareniui/meeting house with four walls. These walls represent taha wairua/spiritual wellbeing, taha hinengaro/mental and emotional wellbeing, taha tinana/physical wellbeing and taha whānau/family and social wellbeing of a person.

When all these things are in balance, we thrive. When one or more of these is out of balance, our wellbeing is impacted.



Above With additional funding from Manatū Taonga, the NZ Music Commission's Industry Internship Programme intake in 2023 expanded to 24 placements—up from 20 in 2022. The number of internship opportunities available across the motu also increased, with 10 internships outside of Auckland. Photo: NZMC. Dave Simpson

Left Manatū Taonga kaimahi celebrate NZ Music Month T-shirt Day. Photo: Manatū Taonga





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Royal New Zealand
Ballet dancers Shae
Berney as Prince
Dashing and Joshua
Guillemot-Rodgerson
as Prince Charming in
the finale of Loughlan
Prior's *Cinderella*,
original score by
Claire Cowan, designs
by Emma Kingsbury,
August 2022.
Photo: Royal New
Zealand Ballet.
Stephen A'Court

Right Local rangatahi learn about making digital beats and song writing at Hokianga Recording Studio's new initiative Puoro Kaiako, supported by the NZ Music Commission's Capability Quick Response Grants. Photo: Eru Wano

Below Tame Iti (on quad bike) leading a group in the film *Muru*. Photo: NZFC. Christopher Pryor. © Jawbone Pictures, Wheke Group Limited



Tauākī tāpuinga pūtea

Appropriation statements

The following statements report information about the expenses and capital expenditure incurred against each appropriation administered by the Ministry for the year ended 30 June 2023. They are prepared on a GST exclusive basis.

Statement of cost accounting policies

The Ministry has determined the cost of outputs using the cost allocation system outlined below.

Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be attributed to a specific output in an economically feasible manner.

Direct costs are charged directly to outputs. Indirect costs are assigned to outputs based on the proportion of direct staff costs for each output.

There has been one change in cost accounting policies since the date of the last audited financial statements. Indirect cost allocations to the Establishment of a New Public Media Entity appropriation are an agreed rate based on the estimated number of staff and contractors assigned to that programme.

Statement of budgeted and actual expenses and capital expenditure incurred against appropriations

for the year ended 30 June 2023

	Actual expenditure 2022 \$000	Appropriation voted* 2023 \$000	Actual expenditure 2023 \$000	Location of end-of-year performance information**
VOTE ARTS, CULTURE AND HERITAGE				
Appropriations for departmental output expenses				
Heritage services	19,809	17,205	15,612	1
Total Vote Arts, Culture and Heritage	19,809	17,205	15,612	
VOTE SPORT AND RECREATION				
Appropriations for departmental output expenses				
Purchase advice and monitoring of sport and recreation Crown entities	214	470	424	1
Total Vote Sport and Recreation	214	470	424	
Total Vote Arts, Culture and Heritage and Vote Sport and Recreation	20,023	17,675	16,028	
Appropriation for departmental capital expenditure				
Ministry for Culture and Heritage— Permanent Legislative Authority	134	430	126	

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2023.

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

- 1 The Ministry's 2022/23 annual report.
- 2 To be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga annual report.
- 3 To be reported by the Minister of Broadcasting, Communications and Digital Media in a report appended to the Manatū Taonga annual report.

- 4 The New Zealand Film Commission's 2022/23 annual report.
- 5 Sport New Zealand's 2022/23 annual report.
- 6 Drug Free Sport New Zealand's 2022/23 annual report.
- 7 No reporting due to an exemption obtained under section 15D of the PFA.
- 8 Ngā Taonga Sound & Vision's 2022/23 annual report.
- 9 Museum of New Zealand Te Papa Tongarewa 2022/23 annual report.
- 10 New Zealand Symphony Orchestra's 2022/23 annual report.
- 11 Radio New Zealand's 2022/23 annual report.

	Actual expenditure 2022 \$000	Appropriation voted* 2023 \$000	Actual expenditure 2023 \$000	Location of end-of-year performance information**
VOTE ARTS, CULTURE AND HERITAGE				
Appropriations for non-departmental output expenses				
Management of historic places				
Antarctic Heritage Trust	1,726	1,526	1,526	2
Heritage New Zealand Pouhere Taonga	16,738	18,938	18,938	2
	18,464	20,464	20,464	
Museum services				
Museum of New Zealand Te Papa Tongarewa	45,474	50,574	50,574	2
Ngā Taonga Sound & Vision	10,695	13,443	13,443	2
	56,169	64,017	64,017	
Performing arts services				
New Zealand Symphony Orchestra	16,491	19,731	19,731	2
Royal New Zealand Ballet	7,025	8,167	8,167	2
Te Matatini	1,948	2,948	2,948	2
New Zealand Music Commission	7,478	2,228	2,228	2
	32,942	33,074	33,074	
Promotion and support of the arts and film				
Creative New Zealand	21,689	28,433	18,689	2
New Zealand Film Commission	7,115	12,301	7,651	2
	28,804	40,734	26,340	
Protection of taonga tūturu				
Museums and conservation service providers	678	872	852	7
	678	872	852	
Public broadcasting services				
NZ On Air	176,664	174,377	166,694	3
Radio New Zealand	1,900	2,488	2,488	3
Broadcasting Standards Authority	609	759	759	3
	179,173	177,624	169,941	
Public Media Services				
Radio New Zealand	-	5,000	5,000	3
	-	5,000	5,000	
Total appropriations for non-departmental output expenses	316,230	341,785	319,688	

	Actual expenditure 2022 \$000	Appropriation voted* 2023 \$000	Actual expenditure 2023 \$000	Location of end-of-year performance information**
<i>Appropriation for other expenses to be incurred by the Crown</i>				
COVID-19—cultural sector response and recovery	72,908	87,825	70,427	2
Heritage and cultural sector initiatives	1,710	60	60	2
Impairment of debt and debt write-offs	-	-	-	7
Maintenance of war graves, historic graves and memorials	4,772	9,695	5,773	2
Screen Sector—payments in respect of indemnity scheme for COVID-19 loss events PLA	604	-	872	2
Treaty of Waitangi commemorations	69	2,250	2,250	7
Waitangi National Trust	3,600	3,000	3,000	7
Total appropriations for other expenses to be incurred by the Crown	83,663	102,830	82,382	
<i>Appropriations for capital expenditure</i>				
Development of national memorials	-	3,809	-	7
Heritage and culture sector capital	29,850	53,601	52,838	2,8,9,10,11
Total appropriations for capital expenditure	29,850	57,410	52,838	
Total non-departmental Vote Arts, Culture and Heritage	429,743	502,025	454,908	

Table continues on the following page.

	Actual expenditure 2022 \$000	Appropriation voted* 2023 \$000	Actual expenditure 2023 \$000	Location of end-of-year performance information**
VOTE SPORT AND RECREATION				
Appropriations for non-departmental output expenses				
Sports anti-doping	4,548	4,758	4,758	6
Sport and recreation programmes	64,599	68,840	68,840	5
High-performance sport	72,992	75,312	75,312	5
Total appropriation for output expenses	142,139	148,910	148,910	
Appropriations for other expenses to be incurred by the Crown				
Miscellaneous grants	44	44	44	7
Prime Minister's sport scholarships	4,250	4,250	4,250	7
Total appropriations for other expenses to be incurred by the Crown	4,294	4,294	4,294	
Total non-departmental Vote Sport and Recreation	146,433	153,204	153,204	

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2023.

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

- 1 The Ministry's 2022/23 annual report.
- 2 To be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga annual report.
- 3 To be reported by the Minister of Broadcasting, Communications and Digital Media in a report appended to the Manatū Taonga annual report.

- 4 The New Zealand Film Commission's 2022/23 annual report.
- 5 Sport New Zealand's 2022/23 annual report.
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- 8 Ngā Taonga Sound & Vision's 2022/23 annual report.
- 9 Museum of New Zealand Te Papa Tongarewa 2022/23 annual report.
- 10 New Zealand Symphony Orchestra's 2022/23 annual report.
- 11 Radio New Zealand's 2022/23 annual report

Details of departmental multi-year appropriations for the year ended 30 June 2023

Policy advice, monitoring of funded agencies and ministerial advice MCMYA

The Ministry's policy activities are now funded through a multi-year, multi-category appropriation. This appropriation commenced on 1 July 2019 and expires on 30 June 2024.

	Actual 2023 \$000	Location of end-of-year performance information
VOTE ARTS, CULTURE AND HERITAGE		
Policy advice, monitoring of funded agencies and ministerial advice		
Original appropriation	51,880	
Cumulative adjustments	26,183	
Total adjusted appropriation	78,063	
Cumulative actual expenditure 1 July 2022	48,877	
Current year actual expenditure	13,921	
Cumulative actual expenditure 30 June 2023	62,798	
Appropriation remaining 30 June 2023	15,265	
Ministerial servicing		
Original appropriation	7,264	
Cumulative adjustments	1,171	
Total adjusted appropriation	8,435	
Cumulative actual expenditure 1 July 2022	5,759	
Current year actual expenditure	2,543	
Cumulative actual expenditure 30 June 2023	8,302	
Appropriation remaining 30 June 2023	133	1
Monitoring of funded agencies		
Original appropriation	16,601	
Cumulative adjustments	(1,424)	
Total adjusted appropriation	15,177	
Cumulative actual expenditure 1 July 2022	7,765	
Current year actual expenditure	3,324	
Cumulative actual expenditure 30 June 2023	11,089	
Appropriation remaining 30 June 2023	4,088	1

1 The Ministry's 2022/23 annual report.

Table continues on the following page.

	Actual 2023 \$000	Location of end-of-year performance information
Policy advice		
Original appropriation	28,015	
Cumulative adjustments	26,436	
Total adjusted appropriation	54,451	
Cumulative actual expenditure 1 July 2022	35,352	
Current year actual expenditure	8,055	
Cumulative actual expenditure 30 June 2023	43,407	
Appropriation remaining 30 June 2023	11,044	1

Cultural Diplomacy International Programme

The Ministry has a departmental multi-year appropriation for the Cultural Diplomacy International Programme. This is for management and delivery of an international cultural diplomacy

programme through a series of projects and activities primarily focused on Asia and other regions where New Zealand is pursuing free trade agreements. This appropriation commenced on 1 July 2020 and expires on 30 June 2025.

	Actual 2023 \$000	Location of end-of-year performance information
VOTE ARTS, CULTURE AND HERITAGE		
Cultural Diplomacy International Programme		
Original appropriation	8,345	
Cumulative adjustments	(4,828)	
Total adjusted appropriation	3,517	
Cumulative actual expenditure 1 July 2022	1,269	
Current year actual expenditure	127	
Cumulative actual expenditure 30 June 2023	1,396	
Appropriation remaining 30 June 2023	2,121	1

1 The Ministry's 2022/23 annual report.

Establishment of New Public Media Entity

The Ministry has a departmental multi-year appropriation for establishing a new public media entity and related services and advice to support

its establishment and initial operations. This appropriation commenced on 1 April 2022 and expires on 30 June 2024.

	Actual 2023 \$000	Location of end-of-year performance information
VOTE ARTS, CULTURE AND HERITAGE Establishment of New Public Media Entity		
Original appropriation	38,300	
Cumulative adjustments	(23,700)	
Total adjusted appropriation	14,600	
Cumulative actual expenditure 1 July 2022	2,338	
Current year actual expenditure	11,259	
Cumulative actual expenditure 30 June 2023	13,597	
Appropriation remaining 30 June 2023	1,003	1

1 The Ministry's 2022/23 annual report.

Details of non-departmental multi-year appropriations for the year ended 30 June 2023

Earthquake-prone heritage buildings

The Ministry has a non-departmental multi-year appropriation for supporting earthquake

strengthening of privately-owned heritage buildings. This appropriation commenced on 1 July 2020 and expires on 30 June 2024.

	Actual 2023 \$000	Location of end-of-year performance information
VOTE ARTS, CULTURE AND HERITAGE		
Earthquake-prone heritage buildings		
Original appropriation	6,750	
Cumulative adjustments	3,480	
Total adjusted appropriation	10,230	
Cumulative actual expenditure 1 July 2022	3,440	
Current year actual expenditure	2,566	
Cumulative actual expenditure 30 June 2023	6,006	
Appropriation remaining 30 June 2023	4,224	2

New Zealand Screen Production Grant

The Ministry has a non-departmental multi-year appropriation for providing grant assistance or equity investments for New Zealand screen productions

that meet the qualifying tests as determined by the New Zealand Film Commission. This appropriation commenced on 1 July 2021 and expires on 30 June 2025.

	Actual 2023 \$000	Location of end-of-year performance information
VOTE ARTS, CULTURE AND HERITAGE		
New Zealand Screen Production Grant		
Original appropriation	75,500	
Cumulative adjustments	72,529	
Total adjusted appropriation	148,029	
Cumulative actual expenditure 1 July 2022	69,483	
Current year actual expenditure	65,634	
Cumulative actual expenditure 30 June 2023	135,117	
Appropriation remaining 30 June 2023	12,912	4

Note 2 To be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga annual report.

Regional Culture and Heritage Fund

The Ministry has a non-departmental multi-year appropriation for providing contributions to capital projects at regional cultural and heritage institutions.

This appropriation commenced on 1 July 2019 and expires on 30 June 2023.

	Actual 2023 \$000	Location of end-of-year performance information
VOTE ARTS, CULTURE AND HERITAGE Regional Culture and Heritage Fund		
Original appropriation	26,668	
Cumulative adjustments	17,780	
Total adjusted appropriation	44,448	
Cumulative actual expenditure 1 July 2022	23,310	
Current year actual expenditure	15,734	
Cumulative actual expenditure 30 June 2023	39,044	
Appropriation remaining 30 June 2023	5,404	2

Note 2 To be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga annual report.

Statement of departmental capital injections for the year ended 30 June 2023

The Ministry has not received any capital injections during the year (2022: nil).

Statement of expenses and capital expenditure incurred without or in excess of appropriation or other authority

for the year ended 30 June 2023

Expenses and capital expenditure incurred without appropriation or outside scope or period of appropriation
Nil.

Expenses and capital expenditure incurred in excess of appropriation
Nil.

Statement of departmental capital injections without, or in excess of, authority

for the year ended 30 June 2023

The Ministry has not received any capital injections during the year without, or in excess of, authority.

Mentor Moewai Marsh supports participant Afina Antonio to make Manu Taratahi and Pātiki kites to celebrate Matariki.
Photo: Neil Wallace



Tauākī pūtea

Financial statements

Statement of responsibility

I am responsible, as Chief Executive of the Ministry for Culture and Heritage (the Ministry), for:

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

In my opinion:

- the financial statements fairly reflect the operations, progress and the organisational health and capability of the Ministry;
- the financial statements fairly reflect the financial position of the Ministry as at 30 June 2023 and its operations for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2024 and its operations for the year ending on that date.



Lulu Mac Leauanae
Tumu Whakarae | Chief Executive
29 September 2023



Above Royal New Zealand Ballet principal Sara Garbowski and artist Damani Campbell Williams in *Aurum* by Alice Topp, *Venus Rising*, November 2022. Photo: Royal New Zealand Ballet. Stephen A'Court
Left The New Zealand Symphony Orchestra performs *Mana Moana* with the 80-strong Signature Choir. Photo: New Zealand Symphony Orchestra

Statement of comprehensive revenue and expense

for the year ended 30 June 2023

	Note	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000	Forecast* 2024 \$000
Revenue					
Revenue Crown		40,397	62,034	42,966	30,694
Revenue from other departments		-	-	131	-
Revenue from third parties		14	-	15	-
Total revenue		40,411	62,034	43,112	30,694
Expenditure					
Personnel costs	4	19,882	20,412	22,866	23,158
Other operating expenses	5	18,766	40,938	18,054	7,124
Depreciation and amortisation expenses		344	612	351	340
Capital charge	7	72	72	72	72
Total expenditure		39,064	62,034	41,343	30,694
Net surplus/(deficit)		1,347	-	1,769	-
Other comprehensive revenue and expense		-	-	-	-
Total comprehensive revenue and expense		1,347	-	1,769	-

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 14. The accompanying notes form part of these financial statements.

Statement of financial position

as at 30 June 2023

	Note	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000	Forecast* 2024 \$000
ASSETS					
Current assets					
Cash and cash equivalents		7,050	2,072	600	2,423
Debtors and other receivables	2	15	125	5,283	125
Prepayments		108	150	132	150
Total current assets		7,173	2,347	6,015	2,698
Non-current assets					
Property, plant and equipment	6	1,117	1,289	873	949
Intangible assets		20	61	35	50
Total non-current assets		1,137	1,350	908	999
Total assets		8,310	3,697	6,923	3,697
LIABILITIES					
Current liabilities					
Creditors and other payables	8	4,711	1,500	2,366	1,500
Repayment of surplus to the Crown	9	1,012	-	1,769	-
Employee entitlements	10	1,053	700	1,209	700
Total current liabilities		6,776	2,200	5,344	2,200
Non-current liabilities					
Employee entitlements	10	87	50	132	50
Total non-current liabilities		87	50	132	50
Total liabilities		6,863	2,250	5,476	2,250
Net assets		1,447	1,447	1,447	1,447
Taxpayers' funds		1,447	1,447	1,447	1,447

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 14. The accompanying notes form part of these financial statements.

Statement of changes in equity

for the year ended 30 June 2023

	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000	Forecast* 2024 \$000
Note				
Taxpayers' funds				
Balance at 1 July	1,447	1,447	1,447	1,447
Total comprehensive revenue and expense for the year	1,347	-	1,769	-
Repayment of surplus to the Crown	9	(1,347)	(1,769)	-
Balance at 30 June	1,447	1,447	1,447	1,447

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 14. The accompanying notes form part of these financial statements.

Statement of cash flows

for the year ended 30 June 2023

	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000	Forecast* 2024 \$000
Cash flows from operating activities				
Receipts from the Crown	37,778	62,034	36,952	30,694
Receipts from other departments/third parties	212	-	105	-
Payments to employees	(19,803)	(20,412)	(22,665)	(23,155)
Payments to suppliers	(16,119)	(40,938)	(20,093)	(3,444)
Goods and services tax (net)	329	-	461	-
Payments for capital charge	(72)	(72)	(72)	(72)
Net cash flows from operating activities	2,325	612	(5,312)	340
Cash flows from investing activities				
Purchase of property, plant and equipment	(220)	(390)	(89)	(390)
Receipts from sale of property, plant and equipment	-	-	-	-
Purchase of intangible assets	(9)	(40)	(37)	(40)
Net cash flows from investing activities	(229)	(430)	(126)	(430)
Cash flows from financing activities				
Repayment of surplus	(1,398)	-	(1,012)	(1,769)
Net cash flows from financing activities	(1,398)	-	(1,012)	(1,769)
Net increase/(decrease) in cash held	698	182	(6,450)	1,824
Cash at the beginning of year	6,352	1,890	7,050	599
Cash at the end of year	7,050	2,072	600	2,423

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 14. The accompanying notes form part of these financial statements.

Reconciliation of net surplus to net cash flow for operating activities

	Actual 2022 \$000	Actual 2023 \$000
Net surplus	1,347	1,769
<i>Add/(less) non-cash items</i>		
Depreciation and amortisation	344	351
Total non-cash items	344	351
<i>Add/(less) items classified as investing or financial activities</i>		
Net (gains)/losses on disposal of property, plant and equipment	-	7
Total items classified as investing or financing activities	-	7
<i>Add/(less) movements in statement of financial position items</i>		
(Increase)/decrease in receivables	394	(6,055)
(Increase)/decrease in prepayments	1,019	(24)
Increase/(decrease) in creditors and other payables	(839)	(1,516)
Increase/(decrease) in provisions	-	-
Increase/(decrease) in employee entitlements	60	156
Total net movements in statement of financial position items	634	(7,439)
Net cash flows from operating activities	2,325	(5,312)

Explanations of major variances against budget are provided in Note 13.
The accompanying notes form part of these financial statements.

Statement of commitments

as at 30 June 2023

Non-cancellable operating lease commitments

The Ministry leases property, plant and equipment in the normal course of its business, with the main commitment relating to office premises.

The Ministry has entered into a lease of the Old Public Trust building, with a commencement date of 31 October 2015 and expiry on 30 October 2030. The lease term includes two further rights of renewal, each for a three year term, meaning a final expiry date of 30 October 2036.

There are no restrictions placed on the Ministry by any of its leasing arrangements.

	Actual 2022 \$000	Actual 2023 \$000
Non-cancellable operating lease commitments		
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:		
Not later than one year	1,250	887
Later than one year and not later than five years	4,049	3,548
Later than five years	3,375	2,073
Total non-cancellable operating lease commitments	8,674	6,508

Capital commitments

Capital commitments are the aggregate amount of capital expenditure contracted for the acquisition of property, plant and equipment and intangible assets that have not been paid for or not recognised as a liability at balance date.

Cancellable commitments that have penalty or exit costs explicit in the agreement on exercising the option to cancel are included in the statement

of commitments as the lower of the remaining contractual commitment and the value of the penalty or exit cost.

The Ministry has no capital commitments at 30 June 2023 (2022: nil).

The accompanying notes form part of these financial statements.

Statement of contingent assets and liabilities

as at 30 June 2023

Contingent liabilities

The Ministry has no contingent liabilities at 30 June 2023 (2022: nil).

Contingent assets

The Ministry has no contingent assets at 30 June 2023 (2022: nil).

**Whakamārama ki ngā
tauākī pūtea**

**Notes to the financial
statements**

Note 1

Statement of accounting policies

Reporting entity

Manatū Taonga the Ministry for Culture and Heritage (the Ministry) is a government department as defined by section 5 of the Public Service Act 2020 and is domiciled and operates in New Zealand. The relevant legislation governing the Ministry's operations includes the Public Finance Act 1989 and the Public Service Act 2020. The Ministry's ultimate parent is the New Zealand Crown.

In addition, the Ministry has reported on Crown activities and Trust monies that it administers, starting on page 131.

The Ministry's primary objective is to provide services to the New Zealand public. The Ministry's primary outputs are policy advice, monitoring of cultural organisations that are funded by the Government, administration of legislation and care for a portfolio of national memorials and war graves. The Ministry does not operate to make a financial return. The Ministry has designated itself as a public benefit entity (PBE) for the purposes of complying with generally accepted accounting practice.

The financial statements of the Ministry are for the year ended 30 June 2023. The financial statements were authorised for issue by the Chief Executive of the Ministry on 29 September 2023.

Basis of preparation

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

Statement of compliance

The financial statements of the Ministry have been prepared in accordance with the requirements of the Public Finance Act 1989, which include the requirement to comply with New Zealand generally

accepted accounting practice (NZ GAAP) and Treasury Instructions.

These financial statements have been prepared in accordance with and comply with Tier 1 PBE Accounting Standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of the Ministry is New Zealand dollars.

Standards issued and not yet effective and not early adopted

There are no standards and amendments issued but not yet effective that have not been early adopted, and which are relevant to the Ministry.

New or amended standards adopted

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for periods beginning on or after 1 of January 2022. The Ministry has determined the main impact of the new standard is that additional information will need to be disclosed on those judgements that have the most significant effect on the selection, measurement, aggregation, and presentation of service performance information.

These disclosures have been included in the Performance Reporting Section of the annual report.

PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments In March 2019, the External Reporting Board (XRB) issued PBE IPSAS 41 Financial Instruments, which supersedes both PBE IFRS 9 Financial Instruments and PBE IPSAS 29 Financial Instruments: Recognition and Measurement. The Ministry has adopted PBE IPSAS 41 for the first time this year. There has been little change as a result of adopting the new standard, because the requirements are similar to those contained in PBE IFRS 9.

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below

Foreign currency transactions

Foreign currency transactions (including those for which forward foreign exchange contracts are held) are translated into \$NZ (the functional currency) using the spot exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the surplus or deficit.

Cash and cash equivalents

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

Goods and services tax

All items in the financial statements, including appropriation statements, are stated exclusive of goods and service tax (GST), except for receivables and payables, which are stated on a GST-inclusive basis. Where GST is not recoverable as input tax, then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD)

is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, 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.

Income tax

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

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Budget and forecast figures

Basis of the budget and forecast figures

The 2023 budget figures are for the year ended 30 June 2023 and were published in the 2021/22 annual report. They are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget and Economic Update (BEFU) for the year 2022/23.

The forecast figures are those included in the Budget Economic and Fiscal Update for the year ending 30 June 2024.

The forecast financial statements have been prepared as required by the Public Finance Act to communicate forecast financial information for accountability purposes.

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

The 30 June 2024 forecast figures have been prepared in accordance with PBE FRS 42 Prospective Financial Statements and comply with PBE FRS 42.

The forecast financial statements were approved for issue by the Chief Executive on 11 August 2023. The Chief Executive is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

While the Ministry regularly updates its forecasts, updated forecast financial statements for the year ended 30 June 2024 will not be published.

Significant assumptions used in preparing the forecast financials

The forecast figures contained in these financial statements reflect the Ministry's purpose and activities and are based on a number of assumptions on what may occur during the 2023/24 year. The forecast figures have been compiled on the basis of existing government policies and Ministerial expectations at the time the Pre-Election Fiscal Update was finalised.

The main assumptions, which were adopted on 11 August 2023, were as follows:

- Operating costs were based on historical experience and other factors that are believed to be reasonable in the circumstances and are the Ministry's best estimate of future costs that will be incurred. Remuneration rates are based on current wage and salary costs, adjusted for anticipated remuneration changes.
- Unaudited year-end information for 2022/23 was used as the opening position for the 2023/24 forecasts.

The actual financial results achieved for 30 June 2024 are likely to vary from the forecast information presented, and the variations may be material.

Since the approval of the forecast, no significant events have occurred which would have a material impact on forecast revenue and expenditure.

Note 2

Debtors and other Receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

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

The debtor Crown consists of operating funding (GST inclusive) not drawn down as a result of the timing of cash requirements.

	Actual 2022 \$000	Actual 2023 \$000
Debtors and other receivables		
Trade debtors	15	56
Debtor Crown	-	5,227
Total debtors and other receivables	15	5,283

Note 3

Revenue

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

Revenue Crown

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

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

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

Other revenue

Other departmental and third-party revenue is predominantly derived from work performed on a cost-recovery basis and contributions to one-off projects. Revenue is recognised when earned and is reported in the financial period to which it relates.

The sale of Ministry publications such as history books is recognised when the product is sold to the customer. The recorded revenue is the gross amount of the sale.

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Note 4

Personnel costs

Salaries and wages

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

Superannuation schemes

Defined contribution schemes

Obligations for contributions to the State Sector Retirement Savings Scheme, KiwiSaver and Government Superannuation Fund are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit as incurred.

	Actual 2022 \$000	Actual 2023 \$000
Salaries and wages	18,514	21,590
Training and development	141	187
Employer contributions to defined contribution plans	542	655
Other personnel costs	685	434
Total personnel costs	19,882	22,866

Note 5

Other operating expenses

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Critical judgements in applying accounting policies

Determining whether a lease agreement is a finance lease or an operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to the Ministry. The Ministry has exercised its judgement on the appropriate classification of property and equipment leases, and has determined all lease arrangements to be operating leases. This is after consideration of the fair value of the leased asset and the lease term compared to the economic life of the asset.

	Actual 2022 \$000	Actual 2023 \$000
Fees to external auditor for audit of financial statements	116	140
Rental and leasing expenses	1,043	1,258
Other occupancy expenses	732	342
Publicity and research	237	393
Professional and specialist services—consultancy	1,630	3,430
Professional and specialist services—contractors	8,402	4,677
Travel and associated expenses	233	556
Information communication technology	1,531	1,438
Payments to other organisations*	2,333	611
Other operating expenses	2,509	5,209
Total other operating expenses	18,766	18,054

* Payments to other organisations relates to projects including the Cultural Diplomacy International Programme, the Te Hau Kōmaru National Waka Hourua Charitable Trust, Nga Kahu National Repatriation Project, Tohu Whenua Programme, Matauranga Māori Marae Ora and a Policy Project with DPMC.

Note 6

Property, plant and equipment

Property, plant and equipment consists of the following asset classes: works of art, leasehold improvements, office furniture, office equipment and computer equipment.

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

Individual assets, or groups of assets, are capitalised if their cost is greater than \$2,000. The value of an individual asset that is less than \$2,000 and is part of a group of similar assets is capitalised. In addition, information communications technology (ICT) assets that individually cost more than \$1,000 each and have a useful life greater than 12 months are capitalised.

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 the Ministry and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are included 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 (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Office furniture	5–12 years	8.5–20%
Office equipment	5–15 years	6.67–20%
Computer equipment—PC based	3–5 years	20–33%
Computer equipment—other than PCs	2–5 years	20–50%
Artwork	100 years	1%

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

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

Impairment

Property, plant and equipment 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 asset's carrying amount exceeds its recoverable service 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 depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily

dependent on the asset's ability to generate net cash inflows and where the Ministry would, if deprived of the asset, replace its remaining future economic benefits or service potential.

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

	Computer equipment \$000	Office equipment \$000	Office furniture \$000	Leasehold improvements \$000	Works of art \$000	Total \$000
Cost						
Balance at 30 June and 1 July 2021	1,021	92	560	563	21	2,257
Additions	58	-	5	41	-	104
Disposals	-	-	-	-	-	-
Work in progress	12	-	-	7	-	19
Balance at 30 June 2022	1,091	92	565	611	21	2,380
Additions	68	-	-	3	-	71
Disposals	(51)	(11)	(56)	-	-	(118)
Work in progress	19	-	-	-	-	19
Balance at 30 June 2023	1,127	81	509	614	21	2,352
Accumulated depreciation and impairment losses						
Balance at 30 June and 1 July 2021	528	67	210	118	3	926
Depreciation expense	238	6	45	47	1	337
Elimination on disposal	-	-	-	-	-	-
Balance at 30 June 2022	766	73	255	165	4	1,263
Depreciation expense	222	6	44	55	-	327
Elimination on disposal	(50)	(11)	(50)	-	-	(111)
Balance at 30 June 2023	938	68	249	220	4	1,479
Carrying amounts						
At 30 June and 1 July 2021	493	25	350	445	18	1,331
At 30 June 2022	325	19	310	446	17	1,117
At 30 June 2023	189	13	260	394	17	873

There are no restrictions over the title of the Ministry's assets.
No assets are pledged as security for liabilities.

Note 7

Capital charge

The capital charge is recognised as an expense in the financial year to which the charge relates.

The Ministry pays a capital charge to the Crown on its equity as at 30 June and 31 December each year.

The capital charge rate for the year ended 30 June 2023 was 5% (2021/22: 5%).

Note 8

Creditors and other payables

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

	Actual 2022 \$000	Actual 2023 \$000
Trade creditors	275	241
Accrued expenses	3,254	1,207
GST payable	133	594
PAYE payable	262	324
Deferred revenue	787	-
Total creditors and other payables	4,711	2,366

Note 9

Return of operating surplus

The Ministry's operating surplus to the Crown is required to be paid by 31 October each year.

	Actual 2022 \$000	Actual 2023 \$000
Net surplus/(deficit)	1,347	1,769
Amount already paid	(335)	-
Total return of operating surplus	1,012	1,769

Note 10

Employee entitlements

Short-term employee entitlements

Employee entitlements expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave and time off in lieu earned but not yet taken at balance date, and retiring and long service leave entitlements expected to be settled within 12 months.

Long-term employee entitlements

Employee entitlements that are due to be settled beyond 12 months after the end of the reporting period in which the employee renders the related service, such as long service leave and retiring leave, are calculated on an actuarial basis. The calculations are based on:

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

	Actual 2022 \$000	Actual 2023 \$000
Current portion		
Annual leave	1,012	1,144
Long service leave	41	65
Total current portion	1,053	1,209
Non-current portion		
Long service leave	87	132
Total non-current portion	87	132
Total employee entitlements	1,140	1,341

Note 11

Equity

Equity

Equity is the Crown's investment in the Ministry and is measured as the difference between total assets and total liabilities.

Capital management

The Ministry's capital is its equity, which comprises taxpayers' funds. Equity is represented by net assets. The Ministry manages its revenues, expenses, assets, liabilities, and general financial dealings prudently. The Ministry's equity is largely managed as a by-product of managing revenue, expenses, assets, liabilities, and compliance with government budget processes, Treasury Instructions, and the Public Finance Act. The objective of managing the Ministry's equity is to ensure that the Ministry effectively achieves the goals and objectives for which it has been established while remaining a going concern.

Note 12

Financial instruments

The Ministry is party to financial instruments entered into in the course of its normal operations. All financial instruments are measured at amortised cost in the statement of financial position. All associated revenue and expenses are credited to or charged against the net surplus/deficit.

The carrying amounts of financial assets and financial liabilities approximates fair value due to their short term nature. The carrying amounts in each financial instrument category are as follows:

	Actual 2022 \$000	Actual 2023 \$000
<i>Financial assets measured at amortised cost</i>		
Cash and cash equivalents	7,050	600
Debtors and other receivables	15	56
Total financial assets	7,065	656
<i>Financial liabilities measured at amortised cost</i>		
Creditors and other payables (excluding GST and PAYE payable)	275	241
Total financial liabilities	275	241

Financial instrument risks

The Ministry's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. The Ministry has policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies do not allow any transactions that are speculative in nature to be entered into.

Market risk—currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

The Ministry's Foreign Exchange Exposure Policy requires the Ministry to manage currency risk arising from future transactions and recognised liabilities by entering into foreign exchange forward contracts when the total transaction exposure to an individual currency exceeds NZ\$100,000 or \$50,000 in a single transaction. The Ministry's policy has been approved by the Treasury and is in accordance with the requirements of the Treasury's Guidelines for the Management of Crown and Departmental Foreign-Exchange Exposure.

There was no significant exposure to currency risk during the period.

Credit risk

Credit risk is the risk that a third party will default on its obligation to the Ministry, causing the Ministry to incur a loss. In the normal course of its business, credit risk arises from receivables

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

Although cash and cash equivalents as at 30 June 2023 are subject to the expected credit loss requirements of PBE IFRS 9, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial. The Ministry is permitted to deposit funds only with Westpac (Standard & Poor's credit rating of AA-), a registered bank, and enter into foreign exchange forward contracts with the New Zealand Debt Management Office (Standard & Poor's credit rating of AA+).

Liquidity risk

Liquidity risk is the risk that the Ministry will encounter difficulty raising liquid funds to meet commitments as they fall due. The Ministry closely monitors its forecast cash requirements with expected cash drawdowns from the New Zealand Debt Management Office.

The contractual maturity of all financial liabilities is below 6 months.

Note 13

Related parties

The Ministry is a wholly owned entity of the Crown. The government significantly influences the roles of the Ministry, as well as being its major source of revenue.

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

Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel compensation

LEADERSHIP TEAM, INCLUDING THE CHIEF EXECUTIVE

	Actual 2022 \$000	Actual 2023 \$000
Remuneration	1,672	1,797
Full time equivalent staff	5.6	6.0

Key management personnel of the Ministry comprise the Minister for Arts, Culture and Heritage, the Minister for Broadcasting and Media, the Minister for Sport and Recreation, the Chief Executive, and the members of the Ministry Leadership Team.

The key management personnel compensation stated above reflects remuneration and other benefits for the Chief Executive and Ministry Leadership Team. It excludes the remuneration and other benefits received by the Minister for Arts, Culture and Heritage, the Minister for Broadcasting and Media and the Minister for Sport and Recreation. The ministers' remuneration and other benefits are not received only for their role as a member of the

key management personnel of the Ministry. The ministers' remuneration and other benefits are set by the Remuneration Authority under the Members of Parliament (Remuneration and Services) Act 2013 and are paid under Permanent Legislative Authority, and not paid by the Ministry.

There are no close family members of key management personnel employed by the Ministry.

Note 14

Explanation of major variances against budget

Explanations for major variances from the Ministry's budgeted figures in the Information Supporting the Estimates are as follows:

Statement of comprehensive revenue and expense

Crown revenue

Crown revenue is less than budget by \$19.1 million.

The primary drivers were:

- \$22.7 million related to the reprioritisation of funding from the Establishment of a New Public Media Entity and transferred to 2023/24 for the Strengthen Public Media in New Zealand programme.
- \$1.1 million new funding for the Dawn Raids Online Platform and Maturanga Māori Marae Ora programmes.

Other operating expenses

Other operating expenditure is \$22.9 million less than budget. The main drivers of decreased expense mirror revenue above, in particular expenditure on Establishment of a New Public Media Entity was \$11.3 million but originally forecast at \$33.3 million.

Statement of financial position

Cash

Cash at 30 June 2023 is less than budgeted by \$1.5 million as cash drawn down in anticipation of spending on Establishment of a New Public Media Entity was returned to the centre. The budget assumed higher cash reserves would be maintained to fund this programme.

Debtors and other receivables

Debtor Crown is \$5.2 million higher than budget due to funding owing to the Ministry for core outputs that was not drawn down before 30 June.

Creditors and other payables

Payables are higher than budgeted by \$0.9 million due to a range of accruals for activity in June. These include \$0.6m for salary expenses unpaid due to the timing of fortnightly payroll, and a \$0.1m for expenses associated with the Ministry's annual audit.

Statement of cash flows

Receipts from the Crown

Receipts are less than budgeted by \$24.3 million for the same reasons as revenue described above.

Payments to suppliers

Payments to suppliers are less than budgeted by \$20.8 million for the same reasons as other operating expenses described above. The cash flow impact is \$2.1 million lower than the expense impact because of the higher accrued expenses from 2022 paid in cash during 2022/23. These accrued expenses related to previous initiatives for Covid response and waka voyaging.

Note 15

Events after balance date

No event has occurred since the end of the financial period (not otherwise dealt with in the financial statements) that has affected, or may significantly affect, the Ministry's operations or position as at 30 June 2023 (2022: nil).



Left Chief Executive Leauanae Laulu Mac Leauanae addresses guests at an event at National Library Wellington commemorating the 50th anniversary of the Equal Pay Act. Photo: Te Kawa Mataaho Public Service Commission

Below Manatū Taonga is the New Zealand agent for the Commonwealth War Graves Commission. Here Becky Masters-Ramsay, Senior Adviser War Graves and Memorials, visits Quinn's Post Cemetery (Gallipoli), Türkiye in April 2023. Photo: Manatū Taonga



Hōtaka me te tauākī moni me whakapau ā-waho

Non-departmental schedules and statement of trust monies

For the year ended 30 June 2023.

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

Schedule of non-departmental revenue

for the year ended 30 June 2023

	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000
VOTE ARTS, CULTURE AND HERITAGE			
Broadcasting Standards Authority—fines	5	-	3
Total non-departmental revenue	5	-	3

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Schedule of non-departmental capital receipts

for the year ended 30 June 2023

	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000
VOTE ARTS, CULTURE AND HERITAGE			
Repayment of Advanced Advertising Initiative loans	511	-	5
Total non-departmental capital receipts	511	-	5

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 10.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.

Schedule of non-departmental expenses

for the year ended 30 June 2023

	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000
VOTE ARTS, CULTURE AND HERITAGE & VOTE SPORT AND RECREATION			
Grants, subsidy and benefit expenses	146,735	202,438	137,466
Other operating expenses	472,090	471,554	500,229
Net loss on concessionary loan fair value remeasurement	(103)	-	(5)
Depreciation—buildings	936	1,060	1,515
GST input expense	88,301	101,258	96,592
Total non-departmental expenses	707,959	776,310	735,797

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 10.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.

Schedule of non-departmental assets

as at 30 June 2023

	Note	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000
ASSETS				
Current assets				
Cash and cash equivalents		37,828	15,632	1,078
Prepayments		8,089	-	4,227
Debtors and other receivables	2	7,590	-	6,240
Total current assets		53,507	15,632	11,545
Non-current assets				
Property, plant and equipment				
Land	4	5,110	5,110	5,110
Buildings	3	38,375	41,361	36,910
Leasehold improvements	5	450	405	404
Intangible assets				
Digitisation of TVNZ Archive	6	-	-	4,583
Total non-current assets		43,935	46,876	47,007
Total non-departmental assets		97,442	62,508	58,552

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

In addition, the Ministry monitors 10 Crown entities. The Crown's investment in those entities is consolidated in the Financial Statements of the Government on a line-by-line basis. The investment in those entities is not included in this schedule.

Explanations of major variances against budget are provided in Note 10.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.

Schedule of non-departmental liabilities

as at 30 June 2023

	Note	Actual 2022 \$000	Budget* 2023 \$000	Actual 2023 \$000
LIABILITIES				
Current liabilities				
Creditors and other payables		586	5,000	753
Grants payable	7	31,399	-	19,761
Provisions	8	73,192	40,000	73,418
Total current liabilities		105,177	45,000	93,932
Total non-departmental liabilities		105,177	45,000	93,932

* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 10.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.

Schedule of non-departmental contingent assets and contingent liabilities

as at 30 June 2023

Contingent liabilities

The Ministry, on behalf of the Crown, had no contingent liabilities as at 30 June 2023.

As at 30 June 2022 the following contingent liabilities were recorded:

The Auckland War Memorial Museum Tāmaki Paenga Hira is hosting the exhibition *Ancient Greeks: Athletes, Warriors and Heroes*. The exhibition is indemnified under the Government Indemnity for Touring Exhibition Scheme from 2 May 2022 to 31 December 2022 to cover the period of transit and display of this exhibition. The value indemnified for exhibition is \$272.172 million.

The Arts and Culture Event Support Scheme provides cover to help organisers of arts and cultural events have confidence to commit to and deliver events that may be impacted by Government restrictions in place in response to COVID-19. As at 30 June 2022 total pre-registered future had an estimated potential exposure of \$5.7 million. This initiative has now concluded.

Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets (2022: nil).

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.

Schedule of non-departmental commitments

as at 30 June 2023

The Ministry, on behalf of the Crown, has no non-cancellable capital commitments (2022: nil).

The Ministry, on behalf of the Crown, has no non-cancellable lease commitments (2022: nil).

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.

Statement of trust monies

For the year ended 30 June 2023

	Opening balance 2023 \$000	Contributions \$000	Distributions \$000	Revenue \$000	Expenditure \$000	Closing balance 2023 \$000
New Zealand Historical Atlas	9	-	-	1	-	10
New Zealand History Research	350	-	(105)	11	-	256
New Zealand Oral History Awards	1,122	-	(116)	42	-	1,048
War History	18	-	-	-	-	18
Total	1,499	-	(221)	54	-	1,332

New Zealand Historical Atlas Trust

This trust was established to hold New Zealand Lottery Grants Board funds, donations and royalties from sales, to be used for the production of the New Zealand Historical Atlas and subsidiary volumes.

New Zealand History Research Trust

This trust was established to hold New Zealand Lottery Grants Board funds to be used to make awards to individuals and groups for historical research and writing projects.

New Zealand Oral History Awards

This trust was established to hold funds from the Government of the Commonwealth of Australia, gifted to New Zealand in 1990 specifically to gather oral histories of importance to this country. The income from these funds is used to promote oral history in New Zealand.

War History Trust

This trust was established to hold funds bequeathed to the Ministry by the estate of Mr J B Watson, a long-time supporter of research into New Zealand's military history. The funds and any interest income are to be used for the researching and writing of works on New Zealand's involvement in overseas conflicts.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.

**Whakamārama ki ngā hōtaka
me whakapau ā-waho**

**Notes to the non-departmental
schedules**

Note 1

Statement of accounting policies

Reporting entity

These non-departmental schedules and statements present financial information on public funds that are managed by the Ministry on behalf of the Crown.

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

Basis of preparation

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

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

Presentation currency and rounding

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

Standard issued and not yet effective and not early adopted

There are no standards and amendments issued but not yet effective that have not been early adopted, and which are relevant to the Ministry.

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Expenses

Grant expenses are detailed in Note 7. Other expenses are recognised as goods and services are received.

Cash and cash equivalents

Cash and cash equivalents consists of deposits held at call with banks with original maturities of three months or less. No interest is payable to the Ministry.

Commitments

Commitments are future expenses and liabilities to be incurred on contracts that have been entered into at balance date. Information on non-cancellable capital commitments is reported in the schedule of non-departmental commitments.

Goods and services tax

Items in the non-departmental schedules and statement of trust monies are stated exclusive of goods and services tax (GST), except for receivables and payables, which are stated on a GST-inclusive basis. In accordance with Treasury Instructions, GST is returned on revenue received on behalf of the Crown, where applicable. However, an input tax deduction is not claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-departmental expenditure is recognised as

a separate expense and eliminated against GST revenue on consolidation of the Financial Statements of the Government.

Property, plant and equipment

Property, plant and equipment administered by the Ministry on behalf of the Crown includes land, non-residential buildings and leasehold improvements. These assets are carried at fair value less subsequent impairment losses and, for non-land assets, less subsequent accumulated depreciation. Land and buildings are revalued every three years. If it is established during the intervening period that an item of plant, property or equipment's carrying value may be materially different from its fair value, a revaluation will be sought.

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 the Ministry and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated.

Disposals

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

Depreciation

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

The Ministry, on behalf of the Crown, currently depreciates non-residential buildings at 2% per annum. Leasehold improvements are depreciated at 6.67% per annum.

Impairment

The Ministry does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment 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 asset's carrying amount exceeds its recoverable service 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 depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the Ministry would, if deprived of the asset, replace its remaining future economic benefits or service potential.

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

Intangible Assets

Intangible assets are recognised and subsequently measured at cost.

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, are tested annually for impairment, irrespective of whether there is any indicator of impairment.

Budget figures

The 2023 budget figures are for the year ended 30 June 2023 and are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget Economic and Fiscal Update (BEFU) for the year ending 2022/23.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and 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 that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in respect of:

- Useful lives of non-residential buildings (see Note 3)
- Revaluation and impairment of non-residential buildings (see Note 3)
- Provisions (see Note 8).

Trust monies

The Ministry administers trust monies on behalf of the Crown under Part VII of the Public Finance Act 1989. Under the Act, and by delegation from the Secretary to the Treasury, trust money can only be invested on deposit with New Zealand registered banks or in New Zealand Government stock.

Trust money is also managed so that there is no significant concentration of credit risk. Interest rate risk is managed by investing across a wide range of maturity dates, subject to liquidity requirements.

Note 2

Receivables

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

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. All receivables as at 30 June 2023 are current [2022: All receivables current].

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

	Actual 2022 \$000	Actual 2023 \$000
Loans receivable		
Face value of loans	78	57
Less: write down at initial recognition, impairment and other fair value changes	(78)	(57)
Carrying value of loans receivable	-	-
Debtors and other receivables		
Face value of debtors and other receivables	7,590	6,240
Less: allowance for credit losses	-	-
Carrying value of debtors and other receivables	7,590	6,240
Total receivables	7,590	6,240
Total receivables are represented by:		
Current	7,590	6,240
Non-current	-	-

Advanced Advertising Initiative loans

Advanced Advertising Initiative loans issued at below-market interest rates are initially recognised at fair value. The difference between the face value and fair value of the loan is recognised as a grant expense in the schedule of non- departmental expenses.

The initial fair value was determined based on a model that forecasts the expected loan repayments and discounts these to present values using a discount rate of 10%.

The loans are subsequently measured at amortised cost because the repayments are solely of principal.

	Actual 2022 \$000	Actual 2023 \$000
Loans receivable		
Balance at 1 July	409	-
Face value of new loans granted during the year	-	-
Fair value adjustment on initial recognition recognised as an expense	-	-
Loans repaid during the year	(511)	(5)
Subsequent fair value adjustment recognised as an expense	-	-
Subsequent net impairment adjustment	102	5
Interest unwind	-	-
Balance at 30 June	-	-

Note 3

Non-residential buildings

	Massey Memorial \$000	National War Memorial \$000	Canterbury Earthquake Memorial \$000	Pukeahu National War Memorial Park \$000	National Erebus Memorial \$000	Total buildings \$000
<i>Cost or valuation</i>						
Balance at 30 June / 1 July 2021	520	2,861	9,111	25,960	1,003	39,455
Additions	-	-	-	-	-	-
Net transfers to/from Work in progress	-	-	-	-	(190)	(190)
Revaluation	-	-	-	-	-	-
Balance at 30 June 2022	520	2,861	9,111	25,960	813	39,265
Additions	-	-	-	-	-	-
Net transfers to/from Work in progress	-	-	-	-	4	4
Revaluation	-	-	-	-	-	-
Balance at 30 June 2023	520	2,861	9,111	25,960	817	39,269
<i>Accumulated depreciation and impairment losses</i>						
Balance at 30 June / 1 July 2021	-	-	-	-	-	-
Depreciation expense	25	100	139	626	-	890
Depreciation reversal on revaluation	-	-	-	-	-	-
Balance at 30 June / 1 July 2022	25	100	139	626	-	890
Depreciation expense	25	100	139	626	-	890
Impairment Expense	-	-	-	-	579	579
Balance at 30 June 2023	50	200	278	1,252	579	2,359
<i>Carrying amounts</i>						
At 30 June and 1 July 2021	520	2,861	9,111	25,960	1,003	38,452
At 30 June 2022	495	2,761	8,972	25,334	813	37,562
At 30 June 2023	470	2,661	8,833	24,708	238	36,910

Revaluations

The National War Memorial, Massey Memorial, Canterbury Earthquake Memorial and Pukeahu National War Memorial Park were revalued as at 30 June 2021 by Aon Risk Solutions (an independent registered valuer) using depreciated building cost in accordance with the New Zealand Accounting Standards Board's Public Benefit Entity standards. The Ministry on behalf of the Crown revalues the memorials at least every three years. The balance of the revaluation reserve at 30 June 2023 is \$1.494 million (2022: \$1.494 million).

Impairment Expense

Manatū Taonga is committed to creating a National Erebus Memorial. Te Paerangi Ataata - Sky Song was announced as the Memorial design in 2019, to be built at Taurarua Dove-Myer Robinson Park in Auckland.

After extreme weather events in January and February 2023, Taurarua Dove-Myer Robinson Park was deemed to no longer be a suitable site. Manatū Taonga announced in April 2023 that it will seek a new site for the National Erebus Memorial.

The impairment loss of \$579,000 represents detailed technical consultation, consents, project management and contractors previously recognised as a work-in-progress asset. This work was specific to Taurarua Dove-Myer Robinson Park. The remaining value in use at 30 June 2023 of \$238,000 mainly represents materials held in storage that can be utilised at a new site.

Note 4

Land

	Massey Memorial \$000	National War Memorial \$000	Total land \$000
<i>Cost or valuation</i>			
Balance at 30 June / 1 July 2021	610	4,500	5,110
Additions	-	-	-
Revaluation	-	-	-
Reclassification	-	-	-
Balance at 30 June 2022	610	4,500	5,110
Additions	-	-	-
Revaluation	-	-	-
Reclassification	-	-	-
Balance at 30 June 2023	610	4,500	5,110

The National War Memorial and the Massey Memorial were revalued as at 30 June 2021 by Aon Risk Solutions (an independent valuer) using market-based evidence in accordance with NZ IAS PBE accounting standards.

The Ministry on behalf of the Crown revalues the land at least every three years. The balance of the revaluation reserve at 30 June 2023 is nil (2022: nil). The cumulative value of revaluations in this asset class is a loss of (\$3.006 million) (2022: loss of \$3.006 million).

Note 5

Leasehold improvements

	Queen Elizabeth II Pukeahu Education Centre \$000	Total Leasehold Improvements \$000
<i>Cost or valuation</i>		
Balance at 30 June / 1 July 2021	695	695
Additions	-	-
Revaluation	-	-
Balance at 30 June 2022	695	695
Additions	-	-
Balance at 30 June 2023	695	695
<i>Accumulated depreciation and impairment losses</i>		
Balance at 30 June / 1 July 2021	199	199
Depreciation expense	46	46
Balance at 30 June 2022	245	245
Depreciation expense	46	46
Balance at 30 June 2023	291	291
<i>Carrying amounts</i>		
At 30 June and 1 July 2021	496	496
At 30 June 2022	450	450
At 30 June 2023	404	404

Note 6

Intangible assets

	Digitisation of TVNZ Archive \$000	Total Intangible Assets \$000
<i>Cost or valuation</i>		
Balance at 30 June / 1 July 2021	-	-
Additions	-	-
Reclassification	-	-
Balance at 30 June 2022	-	-
Additions	4,583	4,583
Reclassification	-	-
Balance at 30 June 2023	4,583	4,583

Intangible heritage assets

In 2014 Television New Zealand (TVNZ) transferred to the Crown a substantial collection of audio-visual material. This material, referred to as the TVNZ archive, has a heritage importance arising from the diverse range of broadcast news and current affairs, documentaries and TV series, along with films, music, oral histories and live recordings of community events. The TVNZ archive captures the issues and experiences of people through the decades, unique cultural events and defining moments, New Zealand's environment and scenery, and New Zealand successes and tragedies over the last century.

The Crown obtained title and possession (but not the underlying intellectual property) of the TVNZ archive, as well as a restricted right to make the content publicly available. The content is largely held on ageing analogue physical media. Ngā Taonga Sound & Vision has been appointed to maintain and provide for the long-term preservation of the assets.

Rights of this nature are generally considered to be intangible assets. No amount has been previously recognised in the Schedule of Non-Departmental

Assets because the Ministry has assessed that the value of the asset cannot be reliably measured. This is because of:

- The Crown's unique and restricted rights to the TVNZ archive, as limitations are placed on how the content can be used. As a result, market-based comparisons to determine value are not appropriate.
- The ageing physical media and unavailability of playback equipment constrains the Crown's ability to realise the service potential embodied within the assets.

During 2022/23, a process to digitise the physical media has begun with the resulting digital files held for future public access. The digital files better realise the service potential embodied within the restricted right to make the content publicly available. Therefore costs associated with the digitisation are recorded as additions to the intangible asset with an indefinite useful life, and subsequently carried at historical cost.

Note 7

Grants payable

Grant expenditure

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

Discretionary grants are those grants where the Ministry has no obligation to award on receipt of the grant application. They are recognised as expenditure when conditions are approved by the grants approvals committee and the approval has been communicated to the applicant.

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

The most significant grant schemes operated by the Ministry are:

1 The Regional Culture and Heritage Fund (RCHF)

The RCHF is a capital fund of last resort for the performing arts sector and the broader art gallery, museums, and whare taonga sectors. The grants are for the purpose of renovating, restoring, adding to, and constructing buildings in which cultural and/or heritage activities take place.

2 The Heritage Earthquake Upgrade Incentive Programme (Heritage EQUIP)

The Heritage EQUIP scheme provides information and funding to assist private building owners to seismically strengthen their earthquake-prone heritage buildings.

3 Cultural recovery grants

The Government's COVID-19 Cultural Recovery Package includes grant funding for building capability, creating training and employment opportunities, facilitating innovation and supporting iwi, hapū, whānau and Māori communities to safeguard at-risk mātauranga. During 2022/23 additional grants were provided as emergency relief and support for events to the sector following the Delta and Omicron variants of COVID-19.

4 Premium Productions Fund

This fund is to support the New Zealand production sector to recover from COVID-19 by supporting high-quality productions that tell New Zealand stories for global audiences.

5 Matariki Public Holiday Fund

This contestable funding is designed to support Māori communities in leading the development of Te Kāhui o Matariki focused initiatives that recognise not only Te Rā Aro ki a Matariki, the public holiday, but also the wider Kaupapa and principles of Matariki.

	Heritage EQUIP \$000	RCHF \$000	Cultural recovery \$000	Premium Production Fund \$000	Matariki Fund \$000	Total grants \$000
Grants payable						
Balance at 30 June / 1 July 2021	66	5,500	4,709	20,915	-	31,190
Grants expensed during period	2,241	1,711	72,908	27,405	-	104,265
Payments made during period	(2,307)	(1,711)	(75,538)	(24,500)	-	(104,056)
Balance at 30 June / 1 July 2022	-	5,500	2,079	23,820	-	31,399
Grants expensed during period	2,566	15,734	70,427	(1,014)	1,515	89,228
Payments made during period	(2,566)	(6,734)	(67,763)	(24,140)	(997)	(102,200)
Balance at 30 June 2023	-	14,500	4,743	1,334	518	18,427
Grant funding to be repaid disclosed within receivables						1,334
Total Grants Payable at 30 June 2023						19,761

Note 8

Provisions

A provision is recognised for future expenditure of 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 an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

New Zealand Screen Production Rebate— Domestic (NZSPG)

The purpose of the NZSPR scheme (formally known as New Zealand Screen Production Grant) is to build the sustainability, scale and critical mass of the domestic film industry and support the development of New Zealand creatives. The scheme also provides cultural benefits to New Zealand by supporting the creation of New Zealand content and stories. NZSPR rebates are administered by the New Zealand Film Commission.

NZSPR rebates are non-discretionary in nature as they are available for any applicants that meet the scheme's eligibility criteria. The amount of each rebate is calculated based on a percentage of the "qualifying New Zealand production expenditure" incurred by the applicant over the life of each production.

Public Works Act

Claims have been made to the Ministry on behalf of the Crown, under the Public Works Act 1981, for compensation resulting from the acquisition of the easement taken under section 18 of the National War Memorial Park (Pukeahu) Empowering Act 2012, enabling part of the Park to be constructed on land owned by the claimants. Landscaping related to the Park has been undertaken on this land.

Section 18 of the National War Memorial Park (Pukeahu) Empowering Act 2012 entitles the landowners to compensation under the Public Works Act 1981 for the taking of this easement. The compensation claimed is \$4.604 million. This amount is accruing interest and the total claim expected is approximately \$6 million.

There is uncertainty over the claims process. There are a number of steps that have yet to take place to assess and agree the compensation payable. The Ministry has provided for \$3.000 million, being the mid-point between nil and the amount claimed. This acknowledges the wide range of possible outcomes as at 30 June 2023.

Seismic strengthening

The Ministry has a legal and constructive obligation to seismically strengthen the Carillon Tower, part of the National War Memorial. This obligation arises primarily from the Building Act 2004 and the structure's heritage status.

The provision was estimated using an independent assessment of cost, based on an early concept design for the necessary strengthening works. As at 30 June 2023 there is uncertainty about both the scope and cost of the final strengthening that will be performed.

	NZSPR Rebates \$000	Public Works Act \$000	Seismic strengthening \$000	Total provisions \$000
Balance at 30 June / 1 July 2021	59,773	2,988	7,164	69,925
Additional provisions made	42,078	-	-	42,078
Amounts used	(38,697)	-	(114)	(38,811)
Balance at 30 June 2022	63,154	2,988	7,050	73,192
Additional provisions made	66,649	-	-	66,649
Amounts used	(65,931)	-	(492)	(66,423)
Balance at 30 June 2023	63,872	2,988	6,558	73,418
Current portion	63,872	2,988	6,558	73,418
Non-current portion	-	-	-	-
Total provisions	63,872	2,988	6,558	73,418

Note 9

Financial instruments

The activities managed by the Ministry on behalf of the Crown involve financial instruments in the course of normal operations. All financial instruments are measured at amortised cost in the statement of financial position. All associated revenue and

expenses are credited to or charged against the net surplus/deficit.

The carrying amounts of financial assets and financial liabilities in each financial instrument category are as follows:

	Actual 2022 \$000	Actual 2023 \$000
Financial assets measured at amortised cost		
Cash and cash equivalents	37,828	1,078
Debtors and other receivables	7,590	6,240
Total financial assets	45,418	7,318
Financial liabilities measured at amortised cost		
Creditors and other payables including grants payable	586	753
Total financial liabilities	586	753

Financial instrument risks

Credit risk

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

Credit risk arises from deposits with banks, receivables and loans.

Funds must be deposited with Westpac, a registered bank. The maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and receivables. There is no collateral held as security against these financial instruments. Other than Westpac, there are no significant concentrations of credit risk. The Standard & Poor's credit ratings for cash and cash equivalents held at Westpac is AA-.

Although cash and cash equivalents and receivables as at 30 June 2023 are subject to the expected credit loss requirements of PBE IFRS 9, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

An allowance for expected credit loss has been made for advertising loans, as detailed in Note 2.

Liquidity risk

Liquidity risk is the risk that the Ministry will encounter difficulty raising liquid funds to meet commitments as they fall due. As part of meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements. The Ministry maintains a target level of available cash to meet liquidity requirements.

As at 30 June 2023, the expected cash outflows from payables maturing within six months is \$20.514m (2022: \$31.985m). These amounts are the contractual undiscounted cash flows.

Note 10

Explanations of major variances against budget

The major variances from the Ministry's non-departmental estimated figures in the Main Estimates are as follows:

Schedule of non-departmental expenses

Grants and subsidies

Grants and Subsidies were \$65 million lower than budgeted. This is mainly due to (\$63.5 million) lower spending on COVID grants than expected. The variance here is due to:

- \$22 million paid to Creative New Zealand was initially budgeted as Grants and Subsidies but paid out as Other Operating Expenses.
- \$24.5 million for the Arts and Culture Event Support Scheme. This is a demand driven scheme to provide support for events impacted by COVID-19. The actual disruption was lower than the amount set aside for potential claims.
- \$6.8 million lower New Zealand Screen Production Grants as screen sector activity was lower than expected.
- The remainder variance is timing differences for COVID grants. While all grants have been awarded prior to 30 June 2023, some of the projects funded continue into the 2023/24 financial year.

Other operating expenses

Other operating expenses were \$28.7 million greater than budgeted mainly due to:

- An additional \$22 million COVID-19 funding provided to Creative NZ, with a further \$2m related to the Dawn Raids Historical Account.
- \$5 million paid out to Radio New Zealand for an additional one off funding.
- \$1.95 million paid out to Heritage New Zealand Pouhere Taonga for Cyclone Gabrielle recovery and cost pressures.

The remainder were minor variances.

Schedule of non-departmental assets

Cash and cash equivalents

Actual cash was lower than budgeted by \$14.5 million as funding drawn down for the Premium Productions Fund and Screen Sector Recovery Fund initiatives were lower than expected.

Prepayments

Prepayments of \$5.6 million relates to the Digitisation of content held by Ngā Taonga Sound and Vision.

Debtors and other receivables

The balance of \$4.7 million largely relates to funding provided for the Screen Sector Recovery Fund and Premium Production Fund. Unspent funding from these initiatives is recorded as receivable from the delivery agency.

Schedule of non-departmental liabilities

Grants payable

The balance of \$19.7 million is detailed in note 7. The budget assumed that all grants will be paid at year end. The largest balance is the RCHF where grants have been awarded in June 2023, with payment due to take place in 2023/24.

Provisions

Provisions are \$33.4 million greater than budgeted mainly due to the volume and timing of payments for New Zealand Screen Production Grants. Payment is made at the conclusion of a production. Increased activity and COVID-19 delays to some productions have meant the provision has continued to increase in 2022/23.

Pūrongo kaiarotake motuhake

Independent auditor's report

To the readers of Manatū Taonga Ministry for Culture and Heritage's annual report for the year ended 30 June 2023

The Auditor-General is the auditor of Manatū Taonga Ministry for Culture and Heritage (the Ministry). The Auditor-General has appointed me, Stuart Mutch, using the staff and resources of Ernst & Young, to carry out, on his behalf, the audit of:

- the financial statements of the Ministry on pages 102 to 128, that comprise the statement of financial position, statement of commitments, statement of contingent assets and liabilities as at 30 June 2023, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows, for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information;
- the performance information for the appropriations administered by the Ministry for the year ended 30 June 2023 on pages 46 to 61; and
- the statements of departmental and non-departmental expenses and capital expenditure against appropriations for the year ended 30 June 2023 on pages 84 to 96.
- the schedules of non-departmental activities and statement of trust monies which are managed by the Ministry on behalf of the Crown on pages 132 to 155 that comprise:
 - the schedules of assets; liabilities; commitments; and contingent assets and contingent liabilities as at 30 June 2023;
 - the schedule of revenue; expenses; and capital receipts for the year ended 30 June 2023;

- the statement of trust monies for the year ended 30 June 2023; and
- the notes to the schedules that include accounting policies and other explanatory information.

Opinion

In our opinion:

- the financial statements of the Ministry:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2023; and
 - its financial performance and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- the performance information for the appropriations administered by the Ministry, for the year ended 30 June 2023:
 - presents fairly, in all material respects:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - complies with generally accepted accounting practice in New Zealand.

- the statements of expenses and capital expenditure of the Ministry are presented, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.
- The schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown present fairly, in all material respects, in accordance with the Treasury Instructions:
 - the assets; liabilities; contingent liabilities and contingent assets and commitments as at 30 June 2023;
 - revenue; expenses and capital expenditure for the year ended 30 June 2023;
 - the statement of expenditure and capital expenditure against appropriations for the year ended 30 June 2023; and
 - the statement of trust monies for the year ended 30 June 2023.

Our audit was completed on 29 September 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Chief Executive and our responsibilities relating to the information to be audited, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General’s Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General’s Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Chief Executive for the information to be audited

The Chief Executive is responsible on behalf of the Ministry for preparing:

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

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

In preparing the information to be audited, the Chief Executive is responsible on behalf of the Ministry for assessing the Ministry’s ability to continue as a going concern. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Ministry, or there is no realistic alternative but to do so.

The Chief Executive’s responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to the Ministry's information on strategic intentions.

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

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.
- We evaluate the appropriateness of the reported performance information for the appropriations administered by the Ministry.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Executive and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Executive regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Chief Executive is responsible for the other information. The other information comprises the information included on page 6 to 44 and 64 to 78, but does not include the information we audited, and our auditor's report thereon.

Our opinion on the information we audited does not cover the other information and we do

not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Ministry in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Ministry.



Stuart Mutch
Ernst & Young
On behalf of the Auditor-General
Wellington, New Zealand



Manatū Taonga

Ministry
for Culture
& Heritage



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Ministry
for Culture
& Heritage

Te Kāwanatanga o Aotearoa
New Zealand Government