

**Manatū
Taonga**

Ministry
for Culture
& Heritage

Te Pūrongo-ā-Tau Annual Report

2023/24



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Ngā wāhanga o roto

Contents

Pūrongo a te Tumu Whakarae Chief Executive's foreword	2
Section 1	
Tā mātou tūnga Our role	5
Ā mātou mahi What we do	6
Section 2	
Whakatutukinga mahi Our performance	11
Kokenga ki ā mātou whāinga rautaki Progress towards our strategic intentions	12
Summary of key statistics	14
Kōrero whakatutukinga mō ngā tāpuinga pūtea Performance information for appropriations	41
Section 3	
Tō mātou whakahaere Our organisation	54
Te kauneke atu i te huringa Moving through change	55
Tatauranga kāhui kaimahi Workforce statistics	56
Kanorautanga me te whai a wāhitanga Diversity, equity and inclusion	60
Ngā hononga ki ngā iwi Māori Relationships with iwi Māori	63
Uruparenga ki te huringa āhuarangi Responding to climate change	70
Hauora me te haumarutanga Health, safety and wellbeing	74
Section 4	
He pūrongo pārongo ahumoni Reporting on financial information	77
Tauākī tāpuinga pūtea Appropriation statements	78
Tauākī pūtea Financial statements	92
Whakamārama ki ngā tauākī pūtea Notes to the financial statements	101
Hōtaka me te tauākī moni me whakapau ā-waho Non-departmental schedules and statement of trust monies	124
Whakamārama ki ngā hōtaka me whakapau ā-waho Notes to the non-departmental schedules	131
Pūrongo kaiarotake motuhake Independent auditor's report	149

Pūrongo a te Tumu Whakarae

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.

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

I'm pleased to present the 2023/24 Annual Report for Manatū Taonga Ministry for Culture and Heritage. This report provides a snapshot of the important pieces of work we delivered during the last financial year to make progress towards our strategic outcomes, as well as laying out our expenditure and how we have invested in the arts, media, screen, heritage and sport sectors.

It's important to acknowledge that it's been a year of change, which presents its own challenges and opportunities. For our Ministry, the year has strengthened our resolve to support the cultural system as a whole. I see the position of the Ministry as a steward uniquely placed to bring groups together to achieve better outcomes for New Zealanders. We were able to work effectively with our funded cultural agencies on the Budget process and collectively contributed to the government's savings programme.

Our organisation also went through consultation on a new structure that would better align our resources with our strategy, 'Te Rautaki'. We've been through that period of uncertainty, and we've come out the other side with an operating model that allows us to be more flexible and agile and to focus on building our evidence-based system-view of the cultural sectors. Utilising this model, we can provide information and insights that will help government and sector organisations make decisions.

Alongside internal, sector and global change, we've continued to deliver for New Zealanders in line with our vision: **Ki te puāwai te ahurea Ka ora te iwi Culture is thriving The people are well.**

In 2023/24, we made milestone progress in a number of areas. Supporting careers in the arts is a key part of making sure culture is valued and nurtured. Through initiatives like the new Artists Resale Royalty scheme, generations of artists will be supported to sustain a career in the arts. We have continued to partner with iwi Māori to help them achieve their cultural aspirations and to ensure that Māori culture is recognised, valued and embraced. We have continued to connect people with each other, their communities and society through various projects and partnerships – whether that's helping to modernise the way media operate, or by publishing histories that build our understanding. We have supported communities to participate in meaningful cultural experiences and continue to work on improving access. At an international level, the year has seen us support New Zealand's government engagement across many different initiatives and we've helped to amplify

New Zealand's international presence through a cultural diplomacy programme. You can read about all these initiatives, and more, in this report.

I want to thank all our partners, including the organisations we fund and the people we have worked with over the past year. Thank you for your trust, your enthusiasm and passion, and thank you for your efforts to create opportunity and connection.

Finally, a huge thank you to my staff at Manatū Taonga. I appreciate your hard work, expertise and commitment to our mahi through what has been a challenging year.

I look forward to the next financial year and the impact we will continue to make together.

Ngā manaakitanga



Leauanae Laulu Mac Leauanae

Tumu Whakarae

Secretary for Culture and Heritage and Chief Executive





Matariki hautapu ceremony hosted by Ngāi Tahu and Te Rūnaka o Ōtākou at Treble Cone, Wānaka. Photographer: Richie Mills

Section 1

Tā mātou tūnga

Our role



Ā mātou mahi

What we do

We lead government work in the arts, heritage, media and sports sectors and provide Ministers with advice on legislation, policy and sector development.

Our legislative responsibilities

We are a small Ministry with a wide remit. Our legislative responsibilities span a range of areas, from caring for protected objects of historical importance to supporting the observance of Matariki as a public holiday.

We are responsible for the care of war graves and memorials for the casualties of the First and Second World War, including Pukeahu National War Memorial Park, and we lead national commemorations such as Anzac Day. We are responsible for directives on the half-masting of the New Zealand flag on government buildings, and issue guidance on rules of conduct and etiquette for the flying of the New Zealand flag.

We also have government responsibilities for Crown entities such as Creative New Zealand, Radio New Zealand and Heritage New Zealand Pouhere Taonga.

This report focuses on our arts, culture and heritage portfolio (including media) as information on the sports portfolio is available from Sport New Zealand.

Working closely with New Zealand's cultural sector

Manatū Taonga is uniquely placed to bring people together from across New Zealand's cultural sector to achieve greater impacts for the cultural sector and the people and communities of New Zealand. The most recent assessment of the contribution of the arts and creative sector to New Zealand's total economy is \$16.3 billion, 4.3 per cent of the country's Gross Domestic Product (GDP), the highest recorded contribution to date. Our Ministry's expertise is critical to providing a whole-of-system view and an understanding of the issues and opportunities in the arts and creative sector. This is how we add value.

Our role as the government's principal advisors on the cultural system means we take a short, medium and long-term view of opportunities and challenges, and lead a collective response to them. Our strategy *Te Rautaki* provides the framework for us to drive a thriving culture, which is set out in the next section and sets out our progress.

One of the ways this stewardship approach works in practice is by regularly bringing together the chief executives of our cultural entities. This engagement enables the sharing

of critical information about government expectations and programmes, and encourages shared approaches to common challenges and opportunities.

Our strengthened connections have resulted in closer collaboration in areas such as cross-system support to build the evidence base on the value of arts, heritage, media and sport. Over the past year, we've partnered with our funded cultural entities to develop *Te Angamahi Taunakitanga Pūnaha Ahurea | Cultural System Evidence Framework*. This framework will be used to identify and collate evidence and guide both the Ministry's and our funded entities' future insights programmes. This will help us better understand the health and value of the cultural system, and support evidence-based, effective social investment.

We have published 10 reports during the financial year, including the *Growing Up in New Zealand* report, which is outlined on page 30.

Our reputation

The reputation of the Ministry and the arts and creative sector has improved since 2023. According to the Public Sector Reputation Index 2024, Manatū Taonga and Creative New Zealand were among the five organisations that showed the strongest improvement in reputation – suggesting a more favourable view of the arts and creative sector.

Budget significant initiatives

The status of significant initiatives funded in recent Budgets is summarised below. A significant initiative can be a new activity or the expansion of an existing activity. Cost pressure initiatives that sustain existing activities have been excluded.

Strong Public Media

This initiative was first funded in Budget 2022 at \$370.1 million over four years, partially offset by expected returned (surplus) revenue.

The Strong Public Media programme was closed in February 2023. Funding of Radio New Zealand was increased by \$24.7 million per annum to meet the government's public media objectives. The remainder of uncommitted funding was returned to the government for allocation to other priorities.

Performance information for Radio New Zealand is available in its annual report.

A summary of this programme, including its final costs, is available on the Ministry's website: mch.govt.nz/our-work/broadcasting-and-media-sector/strong-public-media

Te Papa Tongarewa – Replacement Facility for Spirit Collection Area

This initiative was first funded in Budget 2022 at \$42.9 million, with additional amounts held in a tagged contingency fund. The contingency amount is not reported for reasons of commercial sensitivity.

This project, now known as the Biodiversity Research Centre, has progressed with the purchase of land in Upper Hutt and design work to inform an Implementation Business Case that will be submitted to Ministers.

Information on the current status of this project is available in the annual report of Te Papa Tongarewa.

Whakanui – Embedding Te Ao Māori in Aotearoa through Matariki and Waitangi Commemorations

This initiative was first funded in Budget 2022, by:

- increasing the funding for Waitangi Day commemorations to \$750,000 per annum
- creating a new Matariki Public Holiday Fund of \$1.5 million per annum.

Decisions in subsequent Budgets have increased the funding for the Matariki Public Holiday Fund to \$3 million per annum.

Performance information for Supporting Commemorations and Anniversaries is provided in the Minister’s Report on Non-Departmental Appropriations, which is available on the Parliament website.

The Commemorating Waitangi Day Fund supports the national event at Waitangi and provides contestable funding for community events. Information about the contestable funding is available at: mch.govt.nz/our-work/apply-funding/commemorating-waitangi-day-fund

More information about support for the commemoration of Waitangi Day is provided on page 17 of this annual report.

To date the Matariki Public Holiday Fund has supported the national hautapu and related broadcasting and awareness activities, with some contestable funding for community events.

More information about Matariki is provided on page 22 of this annual report.

Extension of Cultural Sector COVID-19 Financial Support

This initiative was funded in February 2022 to expand existing programmes to support the cultural sector in response to the impact of new variants of COVID-19. It consisted of:

- \$70 million for the Arts and Culture Event Support Scheme to provide confidence to organisations planning future events
- \$35 million for the Cultural Sector Emergency Relief Fund to support arts and cultural sector organisations and practitioners
- \$15 million to extend the Screen Production Recovery Fund to provide confidence to the screen sector by reimbursing costs attributed to certain impacts of COVID-19.

These initiatives have now been concluded.

Details of the spending and support provided through the Arts and Culture Event Support Scheme and the Cultural Sector Emergency Relief Fund are available at:

mch.govt.nz/our-work/apply-funding/arts-and-culture-covid-recovery-programme-funds

The Screen Production Recovery Fund was administered by the New Zealand Film Commission and New Zealand On Air. A total of \$13.2 million was paid to productions.

Performance information for the COVID Response and Recovery Programme is provided in the Minister's Report on Non-Departmental Appropriations, which is available on the Parliament website.

Artist Resale Royalty Scheme – Implementation

This initiative was funded in Budget 2023 at \$189,000 in 2023/24 and \$255,000 per annum in the following three years, to support a collection agency to administer the scheme, which enables artists to claim a royalty each time their artwork sells on the secondary art market.

The progress of this scheme is discussed on page 38 of this annual report.

Te Matatini – Funding to Stimulate the Sustainable Growth of Kapa Haka

This was initially funded in Budget 2023, providing an additional \$17 million to Te Matatini, making a total of \$19.9 million for two years. A subsequent decision in Budget 2024 baselined the total funding for Te Matatini at \$19.1 million in 2025/26 and \$19.2 million per annum thereafter.

Performance information for Te Matatini is available in its annual report and in the Minister's Report on Non-Departmental Appropriations, which is available on the Parliament website.

Implementing Government’s Commitment to Deliver a Dawn Raids Historical Account

A series of initiatives was initially funded in Budget 2022 to deliver on announcements made at the Government Dawn Raid Apology in 2021. The outputs administered by the Ministry are:

- \$890,000 in 2022/23 and \$540,000 per annum thereafter transferred from the Ministry for Pacific Peoples for a platform of stories
- a one-off sum of \$2 million for creative works that capture and reflect community experiences of the Dawn Raids.

The work of the Ministry to develop the platform of stories is discussed in this annual report on page 19.

Details of the funding provided for creative works are available at: creativenz.govt.nz/funding-and-support/all-opportunities/niu-dawn-raids-funding-initiative-grants

Integrity of Sport and Recreation – Participant Safety and Wellbeing

This initiative was funded in Budget 2023, which provided \$31.4 million over four years to establish a new independent Crown Entity to promote and protect the safety and wellbeing of participants in sport and active recreation. When this is added to existing funding, the ongoing baseline for the new entity will be \$11.3 million per annum from 2026/27.

The Integrity Sport and Recreation Act 2023 established the Integrity Sport and Recreation Commission and set out its responsibilities. This Act also moved the responsibilities of Drug Free Sport New Zealand to the new Commission.

The Integrity Sport and Recreation Commission began operating on 1 July 2024. Performance information for the previous agency, Drug Free Sport New Zealand, is available in its annual report.

Section 2

Whakatutukinga mahi

Our performance



Kokenga ki ā mātou whāinga rautaki

Progress towards our strategic intentions

We operate under the guidance of our strategy, *Te Rautaki o Manatū Taonga 2021–2040* (Te Rautaki), which describes the aspirations we have for New Zealand’s cultural and creative system, our stewardship role, and the approach we take to optimising our contribution and impact.

Te Rautaki is a 20-year journey that describes what success will look like for us and our sectors. We are three years into that journey. Over the past year the Ministry has moved through a change process to align our operating model to our strategy, and to set ourselves up to make sure the work we do is driven by our strategic priorities.

Our long-term outcomes are to have higher cultural participation rates in targeted communities, and a cultural system that is inclusive, reflective, sustainable and resilient.

In this annual report, the Te Rautaki success descriptors are used to frame our work:

1. Culture is inclusive and reflective, supporting people to connect and engage with each other, their community and society
2. 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

In the following pages, we explain how the Ministry’s work programmes support the five success descriptors, and describe how our work during 2023/24 has driven progress towards our long-term goals.

Te Rautaki o Manatū Taonga

Our outcomes

2

Higher cultural participation rates in targeted communities

1

Inclusive and reflective cultural system

3

The cultural system is sustainable and resilient

Our vision

Ki te puāwai te ahurea,
ka ora te iwi
Culture is thriving,
the people are well

> > > >

< < < <

1

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

4

Cultural activity is valued, supported and nurtured

Our success descriptors

3

People can access and are participating in cultural activities and experiences

2

Māori culture is recognised, valued and embraced by New Zealanders

5

The cultural system is resilient and sustainable

Summary of key statistics

In each section of this report, you'll find insights and data relating to the five success descriptors listed above. This information is provided at both a national and a programme level, with reference to recent research. Here is a summary of the key data:

Government support

\$448 million government investment

through Vote Arts, Culture and Heritage for FY2023/24.

+ \$153 million lottery profits

directly allocated to four bodies: Creative New Zealand, New Zealand Film Commission, Ngā Taonga Sound & Vision, Sport New Zealand.

The cultural system contributes

\$16.3 billion (4.3% of GDP)

contribution of the cultural system to the New Zealand economy.

5.3% growth in cultural system GDP

compared to 2.9% growth for the whole economy.

11,345 Māori

had their primary employment in the cultural system in 2023.

Māori employment in the cultural system grew by 3.1% in 2023, compared with overall growth of 2.8% within New Zealand's cultural system.

117,517 people

have their primary employment in the cultural system (2023).

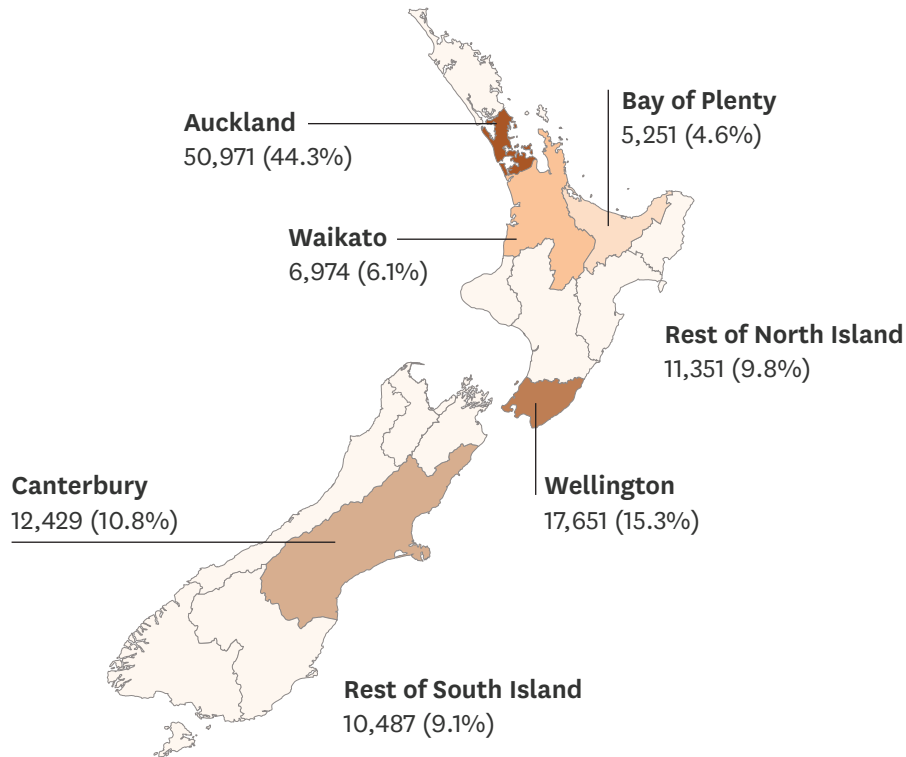
Cultural system employment grew by 2.8% in 2023, compared with overall New Zealand growth of 2.4%.

37,157 businesses

in the arts and creative sector in 2023.

The number of businesses in the sector grew by 3.1% in 2023, compared with a growth of 1.7% in the total economy.

Regional employment in the cultural system



New Zealanders take part in cultural activities

97%

of New Zealanders participated in at least one form of cultural activity.

\$2.3 billion tourism expenditure

on cultural, recreation, travel and tour services in the year to March 2023 (StatsNZ 2023).

99%

of the population engaged with some form of media each week.

68%

of New Zealanders think that Matariki brings people and communities together.

\$133 spent per household

each week (on average) on recreation and cultural activities (StatsNZ 2023).

82%

of New Zealanders preferred to engage with cultural activities in person in 2023, up from 67% in 2020.

Success descriptor

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

The cultural and creative sector plays a key role 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.

Research has shown that there is a strong link between cultural participation and social cohesion and inclusion. For example, in the Ministry's 2023 national cultural participation survey, half of all respondents said they engaged in arts, culture and heritage activities to connect with and understand others.

Additional findings highlight these links:

38%

of New Zealanders say the arts make them feel less lonely and isolated.

60%

of New Zealanders agree that the arts help improve society, with the most common reason being that the arts bring people together.

68%

of New Zealanders learn about different cultures through the arts.

54%

of New Zealanders agree that the arts provide opportunities for them to socialise and connect with others.

54%

of New Zealanders see their community and people like themselves in New Zealand media content (reported in *The Current State of New Zealand's Media System 2023*).

Research conducted for the Creative New Zealand report *New Zealanders and the Arts – Ko Aotearoa me ōna Toi* report found a strong link between the arts and New Zealanders' sense of identity:

- **63 per cent** of New Zealanders agree the arts help define who we are as New Zealanders
- **77 per cent** of New Zealanders feel proud when New Zealand artists succeed overseas.

Some of the work the Ministry has undertaken to support an inclusive and reflective cultural system is described below.

Supporting Waitangi Day commemorations

We directly fund the Commemorating Waitangi Day Committee, an umbrella grass-roots organisation which coordinates the Waitangi Day commemorations at Waitangi. Our funding helps visitors experience our national day, including events at Te Tii Marae, activities for families and children, waka events, and associated logistics such as traffic management.

Record crowds attended the 2024 events at Waitangi, with more than 50,000 people estimated to be in attendance, more than double of the number 2023. The kōrero about the Treaty at Te Whare Runanga and the Lower Treaty grounds was wide-ranging and robust.

We also have a strong relationship with the Waitangi National Trust, which cares for the Waitangi National Estate on behalf of the people of Aotearoa New Zealand. We work closely with the Trust on a range of issues, from board governance and appointments to supporting the Trust's administration of the estate.

Our Commemorating Waitangi Day Fund supports community-led events across the motu that commemorate the signing of Te Tiriti o Waitangi / The Treaty of Waitangi. We fund events throughout Aotearoa that increase awareness and knowledge of the Treaty through celebrations and the telling of local stories.

In 2023 we refreshed the funding criteria. We used feedback from applicants and funding assessors to identify ways to make it easier for applicants to show how their event would meet the purpose of the fund.

In 2024, 35 community events to commemorate Waitangi Day around the country were funded using the refreshed criteria. More than 200,000 people from Northland to Otago came out to connect with each other, and commemorate and learn about the Treaty.

Modernising the Pacific Media Network to better serve Pacific audiences

We fund the National Pacific Trust (the Trust), which operates the Pacific Media Network (PMN), to empower and nurture Pacific cultural identity and prosperity in Aotearoa. Supporting Pacific media helps to support indigenous Pacific cultures within New Zealand.

During the past financial year, Manatū Taonga worked with the Ministry for Pacific Peoples, NZ On Air and PMN to update the Trust's deed to modernise the strategic objectives of the organisation. The changes remove barriers and constraints, and refresh the Trust's objectives so it can better serve the needs of Pacific people and communities. This will help the Trust deliver aspects of the Pacific Languages Strategy.

The changes to the Trust deed will help future-proof the organisation. NZ On Air's *Where are the Audiences 2023* survey showed that Pacific audience habits are changing. Pacific audiences are more likely to listen to streaming music than radio. This shows the importance of digital transformation to make the PMN more relevant to Pacific audiences.

The amendments allow the PMN to harness new and emerging technologies to transform Pacific media delivery from linear television and radio broadcasting to modern multi-media operations. The Trust has been renamed the National Pacific Media Trust to reflect its new focus on delivering multiple types of media to better serve the needs of Pacific audiences.

Telling the story of New Zealand women's football during the FIFA Women's World Cup

Revisiting the stories and histories that we share is one of the ways we make sure we reflect an inclusive society. To help promote the 2023 FIFA Women's World Cup, which was co-hosted by New Zealand and Australia, Manatū Taonga published new historical content about women's football on the NZHistory website and Te Ara online encyclopedia.

A detailed illustrated timeline on NZHistory explores the long but often neglected history of women's football in New Zealand. The new stories and timeline more accurately reflect the diverse history of the game in New Zealand. We revised existing Te Ara football content to provide more balanced coverage of the women's and men's games. The webpages hosting this content have been viewed by thousands of New Zealanders since they were updated.

During the 2023 FIFA Women's World Cup we also contributed historical advice to support the New Zealand Story Group's Wahine Toa campaign, which celebrated Kiwi women who have achieved world firsts.

The tournament had the highest positive impact on the gender balance of sports news coverage since SportNZ's media and gender study began four years ago. During the tournament, media coverage was split equally between women's and men's sports.

Increasing understanding of the Dawn Raids as a significant period in our history

Manatū Taonga has made significant progress in developing an online platform to support the telling of Pacific people's historical stories, including the Dawn Raids. Creating an online home for digital storytelling is one outcome of the Government's 2021 apology for the Dawn Raids.

The online platform will help New Zealanders understand the Dawn Raids and promote healing and reconciliation for Pacific communities. It is a key component of the broader Dawn Raids Historical Account Package (funded through Budget 2022), with the first iteration of the platform scheduled to go live by the end of 2024.

To scope and shape this work, we have been connecting with communities and agencies across the country. During the past year, we collaborated with three Pacific community project 'navigators' and engaged with more than 50 Pacific communities across New Zealand. Through a series of community meetings, immersive workshops and talanoa sessions, we heard a diverse range of perspectives.

These community interactions emphasised the significance of content accessibility, and the need to consider the diverse Pacific demographic and uncover the lesser-known histories of this era. Insights from these community engagements empower us to honour the extensive histories of the Dawn Raids by positioning this platform as an important educational tool for future generations, fostering connections within the community and wider society.

Manatū Taonga has also worked closely with key stakeholders, including the Ministry for Pacific Peoples, Creative New Zealand and Te Papa Tongarewa Museum of New Zealand. We supported Creative New Zealand with its Niu Dawn Raids Funding Initiative, a one-off \$1.9 million investment allocated in March 2024, which will enable 28 Pacific artists and organisations to share their stories in diverse and meaningful ways.

Commemorating Anzac Day and other military events

Every year Pukeahu National War Memorial Park (Pukeahu) hosts numerous commemorations and other events that connect communities to each other and strengthen New Zealand's international connections.

The largest event of the year is Anzac Day, when many thousands attend the Dawn Service. This year's dawn service had the largest crowd since the park opened, but high winds meant that the 11 a.m. national commemoration had to be moved inside the Hall of Memories. This was the first time that this ceremony could not be held as planned or broadcast due to weather.

Commemorations of the wars in Korea, Vietnam and Malaya/Malaysia, and services for Merchant Navy Day and Armistice Day, also brought communities together. Hundreds of veterans and family members gathered to remember their fallen comrades and express gratitude for their service, or tuned in to watch livestream coverage.

Visits by international dignitaries are also regular events at Pukeahu. International heads of state, military leaders and diplomats regularly make their way to the park to pay their respects. During the 2023/24 financial year we hosted 15 international dignitaries, including the head of state of Samoa, a Ukrainian parliamentary delegation, the mayor of Flers (France), the deputy commander of United Nations Command and the president of the Korean War Memorial.

Diplomacy can take many forms. International visits to Pukeahu often form part of a wider visit programme and official engagements are managed in collaboration with the Visits and Ceremonial Office of the Department of Internal Affairs, the Ministry of Foreign Affairs and Trade, and the New Zealand Defence Force. Visits to the Pukeahu memorials help build international relationships, as guests acknowledge the New Zealanders who have lost their lives in conflict.

Success descriptor

2. Māori culture is recognised, valued and embraced by New Zealanders

Te ao Māori is a foundation of Aotearoa New Zealand and plays a pivotal role in defining our multicultural society. We are focused on strengthening Māori–Crown relations to support iwi Māori to achieve their cultural aspirations. Our work assists the recognition of Māori culture as a central, unique and intrinsic part of the culture and identity of Aotearoa New Zealand.

We measure success in this area at a national or population level. This includes looking at data on New Zealanders’ participation in, and attitudes towards, Māori cultural activities, te reo Māori and the Matariki public holiday. Core surveys conducted in 2023 included the Ministry’s report on *New Zealanders’ Cultural Participation in 2023* and Creative New Zealand’s *New Zealanders and the Arts – Ko Aotearoa me ōna Toi*.

Overall, participation in Māori arts, events and media has remained stable or increased in recent years.

Listening to iwi radio has increased significantly over the last three years, with Māori and younger audiences (18 to 29 years) more likely to have listened to iwi radio. Increased attendance at Māori performing arts events reflects a trend in performing arts more generally since 2020. Māori were significantly more likely than the total population to have attended a Māori performing arts event in 2023.

Percentage participation in the last three months (total sample)

Participation category	2020	2022	2023
Listened to iwi radio	6%	6%	9%*
Attended a Māori cultural festival	6%	7%	8%
Attended a Matariki public/community event (new question asked in 2023)	-	-	18%
Attended Māori performing arts	9%	8%	12%*
Attended Māori visual arts	7%	5%	8%

* Indicates a significant increase from previous year

Ngā Toi Māori (Māori arts) are the works of Māori artists across heritage and contemporary artforms, including, but not limited to, whakairo (carving), raranga (weaving), kanikani (dance), tuhinga (literature), puoro (music) and whakaari (theatre). Since 2020, more Māori have used Ngā Toi Māori to connect with their culture, and more people have felt that Ngā Toi Māori helps define who we are as New Zealanders.

The rise in positive perceptions of Ngā Toi Māori is not restricted to Māori. Ngā Toi Māori has fostered greater cultural learning, improved emotional wellbeing, and (since 2017) the speaking of te reo by both Māori and the wider New Zealand population.

Wider impacts of Ngā Toi Māori include:

78%

of Māori feel Ngā Toi Māori is an important way of connecting with their culture and identity.

75%

of Māori and 59 per cent of all New Zealanders feel Ngā Toi Māori helps define who we are as New Zealanders.

66%

of Māori and 49 per cent of all New Zealanders learn about Māori culture through Ngā Toi Māori.

55%

of Māori and 31 per cent of all New Zealanders feel Ngā Toi Māori improves how they feel about life in general.

Some of the work the Ministry has undertaken to support Māori culture to be recognised, valued and embraced by all New Zealanders is described below.

Matariki heri kai – Matariki, the bringer of food

Matariki is a taonga that is deeply rooted in Te ao Māori. We continue to support the delivery of commemorations for Te Rā Aro ki a Matariki (Matariki Observance Day) and help to regenerate mātauranga Matariki across Aotearoa.

The theme for Matariki celebrations in 2024 was Matariki Heri Kai. The phrase comes from the Māori proverb ‘Matariki whetū heri kai’, which means ‘Matariki, the bringer of food’. This proverb speaks to the link between the appearance of Matariki and the bounty of the impending season. This built on last year’s theme, ‘Matariki kāinga hokia’, which encouraged people to view Matariki as a time to journey home and spend time with whānau and friends.

The Ministry partnered with Ngāi Tahu and Te Rūnaka o Ōtākou to host a televised traditional hautapu ceremony in Wanaka on Friday 28 June 2024. Working closely with Te Māngai Pāho, the ceremony was livestreamed, showcasing traditional Matariki knowledge in te reo Māori to a large national and international audience.

Providing regional support and funding for Matariki has helped mātauranga Matariki to grow, become embedded in our national identity, and be protected for future generations.

For Matariki 2024 we partnered with Te Puni Kōkiri to distribute funding through its Te Pū Harakeke fund, streamlining government support for Matariki. The partnership used established networks and relationships with Māori and community groups to support traditional knowledge holders of mātauranga Matariki.

A unique aspect of Matariki is that it is recognised in different many ways around Aotearoa. Iwi, hapū and other Māori communities have different traditions and ways of celebrating Matariki, and some celebrate Puanga instead. This diversity is unique and important, and is the reason we chose to spread funding across more than 70 regional events in 2024.

- Funding provided to communities for Matariki in 2023 is detailed at: mch.govt.nz/publications/matariki-ahunga-nui-funding-recipients
- Funding provided to communities for Matariki in 2024 is detailed at: tpk.govt.nz/en/nga-putea-me-nga-ratonga/community-and-commemoration/te-pu-harakeke-fund

Research tracks New Zealanders' engagement with Matariki

In 2023 we commissioned an online survey of 1,653 New Zealanders aged 18 years and over to measure their knowledge of, attitudes towards, and behaviour around Matariki and the Matariki public holiday. The research was published in June 2024 at: mch.govt.nz/publications/new-zealanders-engagement-matariki-report-2023

The research showed that there was a sense of momentum behind Matariki, with 67 per cent of New Zealanders thinking it was growing every year and 46 per cent wanting to do more to celebrate it in 2024.

Other insights were that:

- **Most New Zealanders (87 per cent)** are aware of Matariki and more than half (57 per cent) understand what it is and why we celebrate it
- **More than two in three New Zealanders (70 per cent)** think Matariki is a chance to celebrate the culture, people and stories of Aotearoa New Zealand
- **Two in three (66 per cent)** think Matariki is for all New Zealanders
- **72 per cent** see it as an opportunity to connect with Māori culture, and 65 per cent see it as an opportunity for intergenerational storytelling and knowledge sharing
- **55 per cent** feel Matariki encourages people to do something to connect with the natural environment
- **68 per cent** think it brings people and communities together, with 60 per cent of New Zealanders celebrating Matariki in 2023; getting together with friends and whānau for kai and to view the stars were the most popular activities.

This research contributes to our understanding of engagement with Matariki over time and will be repeated in 2024. The survey confirms initial insights gathered as part of the Cultural Participation in 2022 survey.

Protecting Mātauranga Māori through the Te Awe Kōtuku programme

In 2023 the Ministry received the results of a kaupapa Māori evaluation of the Mātauranga Māori Te Awe Kōtuku (Te Awe Kōtuku) programme. We delivered this programme to support iwi, hapū, whānau and other Māori communities to safeguard arts, cultural and heritage mātauranga that was at risk because of COVID-19. Te Awe Kōtuku included more than 16 initiatives delivered by six partner agencies.

The evaluation reported on the wide-ranging impacts of Te Awe Kōtuku, and on the ongoing risks and opportunities relating to the preservation and protection of mātauranga Māori. Completed by Aiko Ltd, the evaluation found the programme made a positive difference to the lives of ringatoi Māori, mātanga, tohunga, whānau, marae, hapū and iwi recipients and supported the reclamation, protection, preservation and transmission of mātauranga Māori.

The evaluation found that Te Awe Kōtuku:

- increased access to and participation in mātauranga
- improved the health and wellbeing of whānau, hapū, kaumātua, rangatahi
- strengthened connections to cultural identity and pride
- supported the reclamation of mātauranga that had lain dormant for generations
- protected mātauranga that was at risk of being lost
- built the capacity and capability of a new generation of ringatoi
- celebrated indigenous brilliance and the depth and breadth of mātauranga.

One of the Te Awe Kōtuku wānanga projects undertaken during the 2023/24 financial year was ‘Tauranga Ika, Tauranga Waka’. This wānanga was delivered by Te Kāhui o Taranaki Iwi Trust in partnership with Heritage New Zealand Pouhere Taonga to preserve the mātauranga of traditional fishing practices and sites.

Over the course of three wānanga, Taranaki uri (descendants) young and old gathered to examine tauranga waka (waka landing channels) and fishing practices that were once common along the Taranaki coastline. They shared kōrero tuku iho (ancestral histories), visited ancient fishing traps and held wānanga. Wānanga were led by kaimahi from local hapū and pūkenga (experts) demonstrated how to weave kūpenga (nets) to help revive this traditional practice.

Creating the compelling award-winning podcast

Te Rauparaha: Kei Wareware

Our historians worked with iwi Māori to share Te ao Māori histories with Aotearoa New Zealand. The most notable project over the past year was working alongside multiple iwi to create the podcast series *Te Rauparaha: Kei Wareware*.

The five-part series tells the story of the life and times of Ngāti Toa leader Te Rauparaha, a significant figure in the history of Aotearoa. We partnered with Ngāti Toa Rangatira, Ngāi Tahu and the Kurahaupō iwi collective to create a historical and educational resource for all New Zealanders which recognises, values and embraces Māori culture. At least 30 per cent of the podcast is in te reo Māori.

Our historians worked closely with the historian and translator Ross Calman (Ngāti Toa). Calman's new translation of Tamihana Te Rauparaha's manuscript about the life of his father was a basis for the project. Producer Kirsten Johnstone (Ngāi Tahu, Pākehā) of Popsock Media led the interviewing and production process to create an engaging and fast-paced story.

A multi-iwi model was used to enhance the mana of all those involved. Ngāti Toa tikanga and kawa guided the project to ensure the mātauranga gathered for the production remained in the guardianship of the iwi involved. A Māori Data Sovereignty model was utilised, with all interviews sent to iwi archives once the production was completed.

By June 2024, the podcast series had been downloaded more than 40,200 times and broadcast across Aotearoa by Radio New Zealand. *Te Rauparaha: Kei Wareware* won Best Education podcast in the New York Festivals Radio Awards and was a finalist in the New Zealand Radio and Podcast Awards for Best Technical Production and Best Te Reo Māori podcast.

COVID funding leaves a lasting legacy for Māori

Safeguarding mātauranga Māori and supporting Toi Māori were key aims of the Regeneration and Innovation Funds. These funds were set up to support the cultural and creative sectors to survive, adapt and thrive in response to the effects of the COVID-19 pandemic. Many of the initiatives funded will have long-term benefits for Māori and New Zealand for years to come.

An evaluation of the Innovation Fund found evidence that funded initiatives have contributed to increasing mātauranga Māori. These kaupapa have done this through initiatives that have included conversations around traditional Māori art forms, creating new te reo words related to art forms, preserving traditional art methods, and telling mana whenua stories.

One such initiative was led by Te Tōpuni Ngārahu Limited. This organisation protects Taranaki oral arts by recording and analysing mātauranga Māori specific to Taranaki, developing a body of tikanga practitioners throughout the rohe. It continues to grow and strengthen region-specific tikanga, including kaikarakia, kaikaranga, kaiwhaikōrero, kaiwaiata, poi manu, pao, haka, paki waitara o Taranaki.

Similarly, Te Rā Ringa Raupā, a Māori weaving group, was funded to safeguard the mātauranga of Te Rā – the only historic woven Māori sail in existence, which is housed in the British Museum. The weaving group held wānanga with weavers throughout Aotearoa to build the capacity and skills required to revitalise this practice. For the first time in generations, several new sails are in the works, and a future where traditional rā can be seen on the water is within reach.

The Centre for New Zealand Music Trust (SOUNZ) developed Hōtaka Māori content in partnership with experts and knowledge-holders of mātauranga Māori. This content is freely available online for all audiences, safeguarding kōrero on mōteatea and puoro Māori. SOUNZ has also been assisting practitioners through online masterclasses on music-business skills from the perspective of Māori artists.

Supporting communities in the return of ancestral remains from overseas

We provide funding to support the Ngākahu National Repatriation Partnership (Ngākahu) which is run by the Museum of New Zealand Te Papa Tongarewa (Te Papa). Ngākahu provides museums, iwi, hapū and other communities with leadership, expert guidance, facilitation and grants. For iwi, the partnership enables repatriation of ancestral human remains to descendant communities. Ngākahu builds capacity and capability for museums, iwi and imi to ensure the safe return and care of ancestral remains. For example, in 2023 Ngākahu worked in partnership with a family, Marlborough Museum and Te Rūnanga a Rangitāne o Wairau to support caring for, housing and repatriating kōiwi tangata to the iwi. After conducting bioarchaeological research and analysis, Ngākahu also delivered a report to the Okains Bay Māori and Colonial Museum Board and Te Rūnanga o Koukourarata.

Ngākahu also supports delicate international repatriation efforts. In July 2023, Auckland Museum completed an examination of Aboriginal ancestral human remains. Experts provided a report to the Australian government which will support the repatriation of these ancestors.

Native American ancestors were also repatriated with the support of Ngākahu. The partnership contributed funding to repatriate two ancestors to the Confederated Tribes of the Umatilla Indian Reservation, the Confederated Tribes of the Warm Springs Reservation and the Confederated Tribes and Bands of the Yakama Nation. The repatriation ceremony was held in May 2024 at Auckland Museum, where the ancestors have been since the late 1870s.

Close partnerships enable the preservation of taonga tūturu

When taonga tūturu (protected objects that whakapapa to te ao Māori) are discovered, we support Māori to care for these objects. Our role is to facilitate consultation between iwi, hapū and our panel of conservators on options for conserving found taonga tūturu. An iwi-led approach to conservation, from decision-making through to long-term care, ensures that we uphold the Crown's responsibilities under the Protected Objects Act 1975.

The Kuranui waka was revealed in the Pātea river after heavy rain. Ngāti Ruanui, Ngaa Rauru and Te Pakakohi are all connected to this tōtara waka. In June 2023, kaumātua led karakia and waiata as the waka was uplifted and transported to Heritage Preservation Field Support Solutions Studios, conservators who specialise in wet organic wood treatment in the Taranaki region.

The waka was moved to a purpose-built tank filled with water from the Pātea river to maintain the mauri connection between the waka and the whenua of its origin. Mātauranga Māori will inform Western conservation practices to guide the treatment process. Iwi have decided, in consultation with the conservators, to take a 3D scan of the waka before progressing conservation treatment and aftercare, to ensure the longevity of the tōtara.

The strengthening hononga (relationship) between project participants has continued, with Manatū Taonga support of iwi aspirations for the future of the waka and the facilitation of access to specialist conservators through our Crown Appropriation Fund. South Taranaki District Council and Aotea Utanganui Museum of South Taranaki are also supporting the project.

Success descriptor

3. People can access and are participating in cultural activities and experiences

We have worked to support communities to access meaningful cultural activities and experiences. We know most New Zealanders participate in cultural activities, and we take an active role to increase access to New Zealand content, stories and heritage.

Our commitment to improving access to cultural activities crosses all areas of our work at Manatū Taonga. This ranges from direct funding of world-leading initiatives to hosting stories that make our history available to all New Zealanders and promoting opportunities for our creative communities in the Pacific.

New Zealanders participate in a wide range of cultural activities, including screen and performing arts, music, festivals, visual arts, literary arts, and gaming and cultural websites. In 2023 we conducted our third national cultural participation survey, using a representative sample of New Zealanders aged 18 and over. The survey was expanded to include new activities, including gaming and creating art.

The survey found that 97 per cent of adult New Zealanders participate in at least one form of cultural activity.

Participation category	Percentage who participated in the last three months
Sound	89%
Screen	69%
Literary arts and education	65%
Heritage and cultural sites	45%
Performing arts	33%
Festivals and commemorations	30%
Visual arts	28%
Gaming (NZ-made games)	12%
Total	97%

What changes have we seen in cultural participation?

Participation in some activities, including listening to radio, watching New Zealand-made television series and visiting libraries, was similar in 2022 and 2023.

Activities where engagement increased included:

- Listening to New Zealand podcasts increased in 2023, with 29 per cent of respondents doing so at least occasionally (up from 25 per cent in 2022 and 2020)
- Attending a musical, dance or theatre performance and Māori performing arts increased in 2023, with 23 per cent of respondents having attended a live performance of New Zealand music in the previous 12 months.

New Zealanders prefer to engage with cultural activities in person (82 per cent in 2023, compared to 77 per cent in 2022 and 67 per cent in 2020).

Differences in cultural participation between groups

Participation in and attendance at cultural activities differs among demographic groups. For example:

- Younger New Zealanders (aged 18 to 29 years) are more likely than older age groups to engage in some cultural activities (for example, playing New Zealand-made games, visiting a museum, attending a festival).
- Watching New Zealand movies is more likely to be reported by younger people (18–29 years, 55 per cent) and Māori (49 per cent) and Pacific (51 per cent) respondents (vs 40 per cent of the total)
- Women were more likely to have read New Zealand literature (30 per cent versus 23 per cent), whereas men were more likely to have sourced information from New Zealand archives (26 per cent vs 19 per cent)
- 44 per cent of New Zealanders reported creating their own art. New Zealanders who engage in artistic, cultural and heritage activities (particularly attending visual arts, festivals and commemorations, and performing arts) are more likely to report creating their own art.

Drivers for and barriers to cultural participation

Key drivers for participation:

- wanting to learn and experience new things (66 per cent)
- fun and entertainment (61 per cent)
- connecting with and understanding others (50 per cent)
- self-improvement and self-expression (27 per cent).

The biggest barrier to participation was cost (45 per cent). Respondents earning higher incomes were more likely to engage with a range of visual arts. Other key barriers were a lack of interest (33 per cent) or awareness (32 per cent), and it being difficult to get there (30 per cent) or find the time (29 per cent).

Youth participation in arts, culture and recreation

In 2023 we collaborated with the University of Auckland's Growing Up in New Zealand project to better understand how young people take part in the cultural system. We investigated the engagement of 12-year-olds with arts, culture and recreation.

This report was the latest from the Growing Up in New Zealand longitudinal research study, which follows the lives of more than 6,000 young people from before birth. This was the first time Growing Up in New Zealand was able to focus on arts, culture and recreation participation in depth, and the research filled a gap in the data and provided insights for Manatū Taonga into how young people are involved in the cultural system.

The analysis showed that 97 per cent of 12 year olds reported participating in some kind of extracurricular activity, including sport, dance and drama, community clubs and groups, arts, craft and technology, and music. The report underscores the importance of providing access to these activities across New Zealand.

These insights allow us to consider what characteristics could enable (or be barriers for) children to have greater access to arts, cultural and recreational activities. Results of the research were made available on Children's Day 2024 to acknowledge the importance of tamariki and rangatahi as New Zealand's future artists, performers, mātanga, creatives and athletes.

Some of our findings include:

15%

of young people do kapa haka in their own time.

3 out of 4

young people read books weekly.

39%

of young people regularly paint or draw.

**More than half
(57%)**

of 12 year olds listen to music daily.

88%

of 12 year olds regularly do sports in their free time.

Manatū Taonga supports several initiatives and programmes that enable people to access and participate in cultural activities and experiences.

Digitising the National War Memorial Roll of Honour

Manatū Taonga is responsible for the National War Memorial in Wellington. While the National War Memorial has been closed for seismic strengthening, we have taken the opportunity to digitise the Roll of Honour. The Roll contains the names of all those who have died while serving in the New Zealand armed forces during times of war. The 30,000 names are contained in bound volumes which are on display in the Hall of Memories. It is the one place where the names of all New Zealand's fallen are on display.

Digitising the Roll will allow the names to be made available online, giving access to anyone, not just visitors to the National War Memorial. The Roll is used by researchers to check the details of individuals. This digitisation project will help to preserve the books, as they will be handled less in future.

International festival of Pacific cultures

One of our funded entities Creative New Zealand led the New Zealand delegation to the 13th Festival of Pacific Arts and Culture (FestPAC) in Hawaii in June 2024. FestPAC brought together around 2000 indigenous artists and cultural practitioners, traditional leaders, Pacific Ministers of Culture and youth leaders from 27 Pacific Island countries and territories. The delegation included 85 artists, performers and cultural experts. The delegation continued New Zealand's tradition of participation since the first FestPAC in Fiji in 1972, ensuring our ongoing engagement across the Pacific family of nations. Manatū Taonga supported government engagement with the event.

After not being held since 2016 years due to COVID-19, this festival was an important opportunity to showcase and promote our unique Māori and Pacific arts, culture and heritage on the world stage, and strengthen our cultural diplomacy and relationships across the region.

A world first in musical literacy for braille users

Supporting our communities to have equitable access to and participation in New Zealand's arts and cultural heritage is an important aspect of our work. Thirty-three per cent of projects funded by the Cultural Sector Regeneration Fund made a specific contribution to improving access and participation.

In a world first, the Tactile and Technology Literacy Centre (TTLC) developed a braille music curriculum and teaching system. The curriculum enables the teaching of music literacy with existing braille code, ensuring access for any braille reader who wants to learn music.

Our funding enabled TTLC to build its curriculum and set up the infrastructure to support it. TTLC has subsequently showcased its work at two international conferences. The project provided TTLC with opportunities to test the curriculum and make valuable connections with peers globally. TTLC has secured partnerships to help continue its work.

Creating positive experiences for young people through dance

Part of our role is to administer funding for cultural organisations which deliver programmes that provide opportunities for communities to engage with the arts and culture. A good example is the Royal New Zealand Ballet. Creating positive experiences for youth with dance and performances is an important part of the national ballet's annual programme. It does this through initiatives such as school matinees and *Tutus on Tour*.

A highlight from the Royal New Zealand Ballet's youth programme is Ballet in a Box, which is hosted by Due Drop Events Centre in Manukau, Auckland. In September 2023, more than 1700 students from across the Auckland region came to the theatre to experience a mix of classical and contemporary works. Students were offered free workshops where they could learn basic ballet steps and positions, as well as choreography from the show they were about to watch. The performances were narrated in English and te reo Māori. Relaxed performances with a New Zealand sign language interpreter were tailored to students with neurodiversity needs or who experience physical barriers to attending a regular performance. For many students, Ballet in a Box is their first experience of watching dance or any kind of live performance.

The Royal New Zealand Ballet also completed the DANCEwithME programme – a residency with six schools in Auckland. The ballet team visited schools once a week to work with students to create a dance piece to perform for a live audience. For many of the students, this was their first experience of dance and performing. The programme built confidence, fitness, creativity, and the courage to stand up on a stage and perform.

Success descriptor

4. Cultural activity is valued, supported and nurtured

We have worked to support people participating in cultural activities.

Research shows that New Zealanders' recognition of the arts and its benefits for society has grown since 2017. Data from the report *New Zealanders and the Arts – Ko Aotearoa me ōna Toi 2023* provides the most recent indication of how much New Zealanders value the arts.

How much New Zealanders value the arts

How much do you agree?	2017	2020	2023
The arts contribute positively to our economy	59%	64%	64%
Arts help improve society	57%	62%	60%
Community would be poorer without the arts	50%	54%	53%
The arts should receive public funding	54%	64%	63%
I feel proud when New Zealand artists succeed overseas	74%	80%	77%
Overall, New Zealand arts are of high quality	62%	64%	63%
The arts should be part of the education of every New Zealander	61%	67%	66%

Additional findings from the 2023 report:

74%

of adults agreed that the arts create jobs, both in and around the creative industries.

53%

of adults agreed that the arts teach them things that are useful in their everyday lives.

80%

of adults agreed that the arts help to develop and foster creativity.

63%

of adults agreed that the arts are good for their mental health and wellbeing.

67%

of adults agreed that the arts can play a role in raising issues facing our society.

Over the last year, we have contributed to building the capability of our creative industries, made funding changes to maximise cultural and economic benefits, and provided support for kapa haka through funding for Te Matatini, which you can read more about below.

Supporting careers in the arts

Manatū Taonga worked alongside the Ministry of Social Development (MSD) to deliver the final year of the Creative Careers Service pilot programme. This \$7.9 million programme delivered over four years helped build the business capability of more than 1200 creatives. It developed skills that will help them build sustainable careers in their chosen field. Participants received up to nine months of support, which included a combination of mentoring, professional development and training.

A survey of 297 participants found that 79 per cent had diversified their sources of income with the assistance of the programme – and 59 per cent had increased their income from creative activities. While the pilot programme ended in June 2024, the insights gained will inform future work to support sustainable creative careers.

Another initiative that supports careers in the arts is the Artist Resale Royalty scheme, which allows visual artists to benefit from the resale of their original works. Manatū Taonga developed and supported the legislative framework for a New Zealand Artist Resale Royalty Scheme, which you can read more about on page 38.

Developing skills with the Creative Arts and Prisons Initiative

Through our Creative Arts Recovery and Employment Fund we partnered with the Department of Corrections to fund creative arts and cultural wellbeing programmes at 17 prison sites over three years. This initiative helps improve outcomes for prisoners through participation in the arts and provides employment and skill diversification opportunities for programme providers, helping increase the sustainability of their careers. By 30 June 2024, more than 500 prisoners had participated in these programmes.

The programmes include carving, weaving, creative writing, storytelling, music, performing arts and film making. Many of them are inspired and informed by kaupapa and mātauranga Māori and reflect a holistic approach to healing and restoration.

Early findings from the first-year evaluation highlight key successes, including building positive relationships, fostering self-expression and awareness, and nurturing meaningful engagement with the programme. The evaluation also identified some issues and challenges in delivering arts programmes in prisons, which will be used to improve the delivery of programmes in the future.

Maximising government investment in the screen sector

We are responsible for the domestic part of the New Zealand Screen Production Rebate, which supports the screen sector by encouraging domestic production activity.

During the past year we made changes to maximise the cultural and economic benefits of government investment in New Zealand's screen sector. Domestic screen productions can now access the rebate alongside and in addition to funding from NZ On Air, Te Māngai Pāho and the New Zealand Film Commission.

These changes sparked a shift in the funding landscape that has allowed more private investment to partner with government to create bigger-budget productions that showcase New Zealand here and around the world. As a result, we've seen an increase in the amount of high-quality local content telling authentic New Zealand stories for all New Zealanders.

Enabling regional decision-making and growth in kapa haka

One of our funded organisations is Te Matatini, the national organisation for kapa haka in Aotearoa New Zealand. Through Budget 2023, Te Matatini received a boost (in addition to baseline funding) to enable it to build a rohe-based kapa haka network.

The rohe development model nurtures and supports kapa haka at a regional level to achieve intergenerational growth, enhance wellbeing and economic sustainability, and enable the groups in each rohe to make self-determined decisions. Investment in rohe-based kapa haka also grows financial and operational capacity in the regions, strengthening kapa haka for the future.

Showcasing contemporary New Zealand culture internationally

The arts and creative sectors are strong contributors to New Zealand's economy and help to amplify New Zealand's international presence through cultural diplomacy.

We administer the Cultural Diplomacy International Programme (CDIP), which funds a New Zealand presence at cultural events and activities taking place overseas, helping boost New Zealand's profile and our economic, trade, tourism, diplomatic and cultural interests.

The inaugural South by Southwest (SXSW) Sydney festival held in October 2023 presented an opportunity to showcase contemporary New Zealand culture and creativity across the gaming, screen, technology and music sectors to audiences and markets from Australasia, Asia, North America and the United Kingdom. CDIP funds supported Creative New Zealand, partnering with the New Zealand Music Commission and Te Māngai Pāho, to deliver a cross-sector activation that was accessible to the more than 287,000 people who attended SXSW Sydney.

A cross-government CDIP Steering Group including the Ministry of Foreign Affairs and Trade, New Zealand Trade and Enterprise, Tourism New Zealand, Te Puni Kōkiri, Education New Zealand and NZ Story led the programme alongside Manatū Taonga.

Success descriptor

5. The cultural system is resilient and sustainable

We support Aotearoa New Zealand to have a resilient and sustainable cultural system. Growth in the arts and creative sector over the past year indicates its resilience.

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

The arts and creative sector's contribution to Gross Domestic Product (GDP) grew by 5.3 per cent to \$16.3 billion, 4.3 per cent of the total economy, in the year to March 2023. Growth in the arts and creative sector was greater than growth in the economy as a whole, suggesting the sector has been somewhat resilient despite ongoing economic challenges. Employment in the sector has grown overall, but continues to be fragile in some areas.

In the year to March 2023:

- the number of businesses operating in the arts and creative sector grew by 3.1 per cent
- primary employment in the arts and creative sector grew by 2.9 per cent, compared to national job growth of 2.8 per cent
- the arts and creative sector continued to have a high rate of self-employment (31 per cent) – nearly twice the rate in the total economy (15.9 per cent)
- people whose primary job was in the arts and creative sector, across all roles, earned on average \$76,300, compared to national average earnings of \$70,100. The average arts worker earned \$63,700.

A recent report commissioned by Toi Mai Workforce Development Council highlighted that although arts workers have high levels of life satisfaction, they continue to face ongoing challenges relating to career sustainability. The average earnings of those surveyed were 20 per cent below the average earnings of non-arts workers.

Manatū Taonga has progressed work that will allow hundreds of New Zealand visual artists to benefit from the resale of their works, funded multiple initiatives that contribute to sector resilience and sustainability, and supported funded entities to grow talent.

We also have a responsibility to preserve and protect our heritage and historic assets. We have invested in cultural infrastructure, actively promoted best practice in the heritage sector, and upgraded our tools to support the maintenance of historic war graves and memorials.

Agency appointed to enable visuals artists to receive resale royalties

In the past year, Manatū Taonga developed and supported the legislative framework for a New Zealand Artist Resale Royalty Scheme.

The Artist Resale Royalty scheme allows visual artists (or their estates) to benefit from the resale of their original works in New Zealand and reciprocating countries, aligning New Zealand with common international practice.

The Resale Right for Visual Artists Act passed in August 2023 and the Resale Right for Visual Artists Regulations were agreed by the Executive Council in April 2024. The Ministry undertook wide-ranging agency consultation on these regulations in July–August 2023 and January–February 2024.

In May 2024, Copyright Licensing New Zealand was selected as the collection agency, taking responsibility for collecting and distributing the royalties. The scheme will potentially make more than a thousand secondary art market sales each year liable to pay a royalty, and hundreds of New Zealand artists will benefit.

As the value of their work grows, the scheme will benefit generations of artists and help them sustain their careers – contributing directly to a more resilient cultural system.

Funding for initiatives to build sustainability and revenue

We funded a range of initiatives focused on building sustainability, resilience and revenue streams in the cultural sectors through the time-limited COVID-19 recovery programme. The benefits of many of these initiatives continue to be felt.

Funding supported the development of digital tools for the performing arts sector – enabling deeper engagement with arts experiences and reaching wider audiences, including people overseas. Hackman Limited, InWorld Limited and Dot Dot Limited were funded to develop tools to help practitioners present their work in virtual environments and create digital hybrid art experiences. InWorld’s mobile application, Pickpath, enhanced arts experiences at CubaDupa, Auckland Writers Festival and Auckland Pride.

Funding provided to the Little Family Foundation (BIG FAN) helped build the capability of emerging musicians in songwriting and music production. With access to state-of-the-art recording facilities and increased opportunities for live performance, musicians have grown their audiences and gained tangible career benefits. The programme ‘BIG FAN Live’ enables musicians to host a gig at no cost, with all ticket revenue going to the artist. One emerging artist achieved a sell-out show, the revenue from which enabled them to produce their first EP.

Funding provided to the Creative Capital Arts Trust supported sustainable career development for emerging and independent performing artists in Wellington. A series of practitioner workshops focused on developing capability and mentorship. More than 130

participants attended the workshops, and an online hub of information and resources was developed for a network of New Zealand Fringe Festival artists.

Developing New Zealand musical talent

Part of our role is to administer funding for cultural agencies which deliver programmes that support our talent. The New Zealand Music Commission is a good example; it was able to attend five international music trade events (in Australia, Spain, North America and the United Kingdom) in the past financial year. These events gave for 47 New Zealand artists the opportunity to showcase their talent on an international stage.

The Music Commission's annual NZ Music Month Summit brought together those in the music sector (including 24 interns from the Industry Internship Programme) for upskilling seminars and discussions, and to network with others.

Supporting New Zealand's heritage

This year saw strengthening and repair work start on New Zealand's National War Memorial Carillon in Wellington, one of the country's most significant buildings.

This work will make the building safe for distinguished visitors and the public and protect it from the threat of significant damage in an earthquake. It will ensure that the National War Memorial continues to be an important place for New Zealanders to remember those who have served in the armed forces and reflect on how conflict has helped shape our national identity.

Through the Regional Cultural and Heritage Fund we have supported two cultural institutions in Te Waipounamu, the South Island. The Forrester Art Gallery in Oamaru is building an extension to its heritage-listed building. The extension will enhance collection care and accessibility, and provide both more space for exhibitions and climate-controlled storage for their 2500-item collection of New Zealand art.

Canterbury Museum is going through one of Aotearoa's largest museum redevelopment projects in recent history. This includes earthquake-strengthening its heritage buildings and the addition of a large basement storage facility which will enable the museum to securely care for its significant collections for future generations.

Previously funded projects continued to develop, with work on Rotorua Museum's redevelopment project starting in 2024. The renewal of the museum will create jobs and generate economic benefits across the Bay of Plenty region. The restoration of one of Rotorua's most iconic buildings will support the city's reputation as a world-class tourism destination, and ensure that the stories and taonga of its residents are accessible to all.

The Ministry also supports New Zealand's heritage at a system level by contributing to the government's reform of resource management legislation. This year we supported the first two phases of this reform, including by advising the Environment Select Committee on the Fast Track Approvals Bill.

Promoting best-practice government heritage conservation

Government agencies play a key role as owners and managers of significant cultural heritage places. These include sites of significance to Māori and Moriori, archaeological sites, heritage buildings and monuments. Many of these places are recognised on the New Zealand Heritage List / Rārangī Kōrero and protected by local authorities under the Resource Management Act.

During the 2023/24 financial year we updated the policy that directs government agencies in how to conserve and manage heritage places in their care. We contracted Heritage New Zealand Pouhere Taonga to provide webinars to promote the policy. The topics covered included how heritage values apply to Crown agencies, asset management, managing change, conservation planning and complying with heritage legislation. The webinars were attended by approximately 180 people and have received more than 400 views online.

Preserving our historic assets with a new management system

We are responsible for more than 4000 assets (national memorials and graves – both war and historic) across 400 sites in New Zealand, the Pacific, and around the world. This portfolio is large and complex, and we want to make maintaining and preserving our assets easier and more cost-efficient.

During the 2023/24 financial year we started work to move to a purpose-built asset management system. This system will integrate all aspects of our asset management information and processes and improve our ability to identify, protect and conserve significant cultural heritage for current and future generations.

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, Communications and Digital Media.

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 2023/24.

Policy advice, monitoring of funded agencies and ministerial servicing

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
Ministerial satisfaction with the quality of services and/or support provided by the Ministry for Culture and Heritage (see Note 1)	4.38	4	4.2

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 the four portfolio Ministers and one Parliamentary Under-Secretary over the 2023/24 financial year: ‘I have confidence in the policy (or advice) provided; and, ‘I have trust in the officials I engage with from the Ministry’.

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 indicates that the minister(s) were satisfied ‘Most of the time’.

Policy advice

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
Ministerial satisfaction with the timeliness of advice for policy briefings, advice and reports (see Note 1)	4	4	4.5
Ministerial satisfaction with the quality of advice for policy briefings, advice and reports (see Note 1)	4.27	4	4
The average quality of written policy papers to the ministers, as assessed annually by an expert panel (see Note 2)	3.35	4	3.31

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 indicates that the minister(s) were satisfied ‘Most of the time’.

Note 2—Ministerial servicing—correspondence

The Ministry uses the New Zealand Institute of Economic Research Inc (NZIER) to assess papers. NZIER uses the Department of Prime Minister and Cabinet’s Policy Quality Framework to make its assessment. Papers are assessed on a scale of 1–5. An overall score of 3.31 means the Ministry is meeting the standards of the Policy Quality Framework.

Monitoring of funded agencies

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
Ministerial satisfaction with the timeliness of advice for agency-related briefings, advice and reports (see Note 1)	4	4	4.5
Ministerial satisfaction with the quality of advice for agency-related briefings, advice and reports (see Note 1)	4.5	4	3.8
Ministerial satisfaction with the quality of advice for board appointments to Crown-connected boards (see Note 1)	4.5	4	3.75
The average quality of new board member governance workshops, as assessed by survey of attendees (Note 2)	N/A	80%	N/A

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 indicates that the minister(s) were satisfied 'Most of the time'.

Note 2—Average quality of new board member governance workshops

The Ministry ran a board induction in 2023/2024 but did not receive any responses to the evaluation survey. The Ministry intends to run further induction sessions in 2024/25 and will seek evaluations after each session.

Ministerial servicing

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
Percentage of Parliamentary questions responded to within agreed timeframes	100%	100%	100%
Ministerial satisfaction with the quality of Parliamentary question responses (see Note 1)	3.67	4	4.33
Percentage of speeches and draft replies to ministerial correspondence provided within agreed timeframes	86.4%	95%	97.6%
Ministerial satisfaction with the quality of speeches and draft replies to ministerial correspondence (see Note 1)	4	4	4.33
Percentage of ministerial and Ministry OIA responses responded to within legislative timeframes	100%	95%	99.4%
Ministerial satisfaction with the quality and robustness of ministerial OIA responses (see Note 1)	4	4	4.33

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 indicates that the minister(s) were satisfied 'Most of the time'.

Vote Arts, Culture and Heritage

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 2023/24.

Administration of legislation to protect New Zealand and taonga Māori and cultural heritage

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
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	100%	100%	100%
Newly found taonga tūturu in prima facie Crown ownership have suitable care and custody arrangements in place	100%	100%	100%
Ministerial acceptance of advice in relation to the Flags, Emblems, and Names Protection Act 1981	100%	100%	100%

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.

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.

Maintain war graves and access to memorials and other places of national significance

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
The National Erebus Memorial is delivered in line with agreed plan	Not delivered	Achieved	Achieved in line with agreed plan
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 1)	4.5	4	4.68

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

The 2023/24 agreed plan for the National Erebus Memorial focused on the selection of a new preferred site for the memorial and expanding the online content about the passengers and crew. At year end, two potential sites had been identified but required further stakeholder engagement before moving to the next stage of engagement, design and construction, which may take a further 12–24 months. Additional stories from Erebus family members and members of Operation Overdue, as well as new educational resources, have been developed and uploaded onto Ministry websites.

Note 1

Teachers were surveyed as to whether their experience at Pukeahu National War Memorial 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 indicates 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 2023	Budget standard 2024	Actual performance 2024
Manage annual programme to collect, preserve, and provide information on New Zealand and Māori history, society, and culture	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	N/A
Annual number of total visits to the Ministry's websites	10,751,261	11 million	12,095,178
Annual number of page impressions for the Ministry's websites (see Note 2)	21,438,510	30 million	22,378,390
Number of returning visitors to the Ministry's websites	2,826,092	600,000	752,197

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

The management of the annual history programme is assessed on website content delivered, the completion of funding rounds and the hosting of school visits at Pukeahu National War Memorial.

Manatū Taonga websites include the Ministry's corporate site, NZ History, Te Ara, 28 Māori Battalion, Vietnam NZ, Nga Tapuwae, WW100, Walking with an Anzac, Canterbury Earthquake Memorial and the Heritage Earthquake Upgrade Incentive Programme (EQUIP) websites.

Note 1—Te Tai Whakaea Treaty Settlement Stories

For this measure we survey Iwi involved in the programme to ascertain 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. We were unable to undertake this survey as the Ministry's current Te Tai projects were still in progress at the end of the financial year. The survey is undertaken at the completion of each project.

Note 2—Annual number of page impressions

The annual number of page impressions for the Ministry's websites were under our Budget standard of 30 million due to changes made to some Ministry websites this financial year, including the decommissioning and consolidation of some stand-alone web platforms and the launch of a new, streamlined corporate site.

Promotion of cultural events and significant commemorations

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
Ministerial satisfaction with the coordination of anniversaries and the military and non-military commemorations programme (see Note 1)	5	4	3

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 indicates that the minister(s) were satisfied 'Most of the time'.

Vote Arts, Culture and Heritage

Ministry for Culture and Heritage – Capital Expenditure PLA

Scope: Purchase and development of assets by and for the use of the Ministry for Culture and Heritage, as authorized by section 24(1) of the Public Finance Act 1989.

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 2023/24.

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
Expenditure is in accordance with Manatū Taonga's capital plan	Achieved	Achieved	Achieved

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.

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 2023/24.

Cultural Diplomacy International Programme

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
Percentage of approved projects completed and evaluated	N/A	100%	100%
Extent to which the desired outcomes for these projects have been achieved	N/A	80%	80%
Ministerial satisfaction with the quality and timeliness of advice is consistently high (see Note 1)	5	4	3

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 indicates that the minister(s) were satisfied ‘Most of the time’.

Vote Arts, Culture and Heritage

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 2023/24.

Purchase advice and monitoring of sport and recreation crown entities

Performance measures	Actual performance 2023	Budget standard 2024	Actual performance 2024
Ministerial satisfaction with the quality and timeliness of advice is consistently high (see Note 1)	4	4	N/A

Note 1—Ministerial satisfaction measures

The Minister was unable to complete the survey for this measure in 2023/24 due limited interactions with the Ministry.

Section 3

Tō mātou whakahaere

Our organisation



Te kauneke atu i te huringa

Moving through change

Since 2020 Manatū Taonga has changed how we work and what we deliver to the cultural sectors across Aotearoa.

COVID-19 presented an opportunity to administer landmark investment in the arts, culture and heritage sectors through the Covid Recovery Programme. Alongside the Stronger Public Media initiative, we saw an increase in our headcount and more specialist roles.

During the past financial year, the Ministry has undergone a significant change programme which focused on a review of our operating model and included a process of structural change. The change process was designed to better align our organisational structure with our strategic outcomes and recognised the cessation of the Covid Recovery Programme and Stronger Public Media and the constrained fiscal environment.

The change process was divided into two phases. The first phase focused on reducing duplication, bringing together and strengthening our Māori-Crown capabilities, and growing a stronger strategic centre.

The second phase aligned our structure with our strategy by focusing on creating a more flexible organisation, strengthening our insights and evidence capabilities, right-sizing the Ministry in the right places and operating with a reduced budget.

These structural changes are not the end of the Ministry's journey. We will continue to focus on embedding our operating model, maturing our operational capabilities, and supporting our people to work in new and different ways to deliver outcomes that align with our strategy.

This will ensure that the Ministry continues to be a trusted advisor to government, using our role to leverage the cultural system to achieve better outcomes for all New Zealanders.

Tatauranga kāhui kaimahi

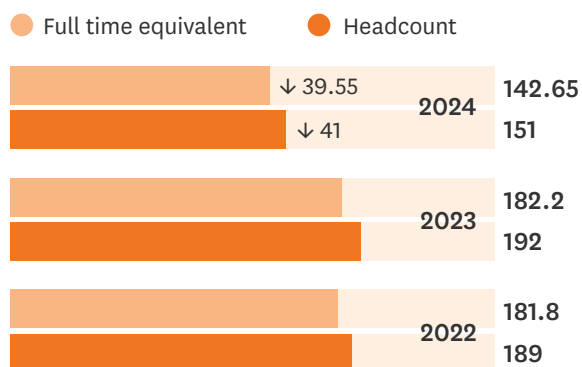
Workforce statistics

While we have been through a significant change process and our kaimahi numbers have reduced, there have also been some positive changes in our workforce:

- The proportion of fixed-term kaimahi fell from 18.2% to 6% in the past year, as some positions were made permanent. The average length of service of kaimahi rose from 3.9 years in 2022 to 5.3 years in 2024. This shows the commitment our kaimahi have to their roles at Manatū Taonga and to the public service. Four kaimahi celebrated 30 years’ tenure in the public service during the year.
- While we have a high proportion of female employees, in the past year the percentage of male kaimahi increased from 34.3% to 39.1%. Despite this increase in male staff, our gender pay gap of 4.9% remained well below the public service average of 7.1%.
- Although the number of our tier 3 leaders fell, their diversity increased, with 24% of our tier 3 leaders being Māori and 6% Pacific Peoples.
- The average age of our workforce in the Ministry has risen to 43.4 years, up from 40.7 years in 2022. This aligns closely with the average age of public servants, which has remained steady at 44 years over the past two years.

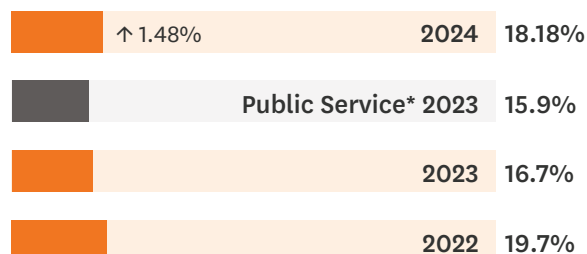
Employee numbers

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



Turnover

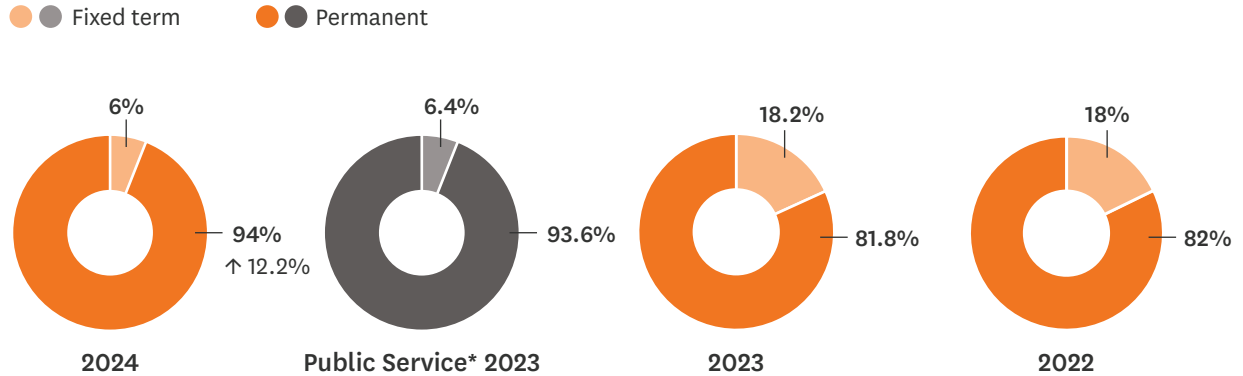
Core unplanned turnover for the year. This covers permanent employees only and excludes cessations due to the ending of fixed-term employment.



* Public Service figure as at 30 June 2023.
 ↑ ↓ Higher/lower than the previous year.

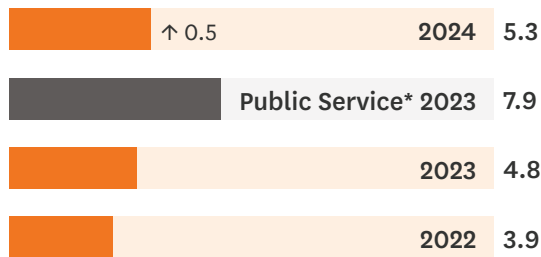
Tenure

Proportion of fixed-term employees and ongoing tenure (permanent) employees as at 30 June.



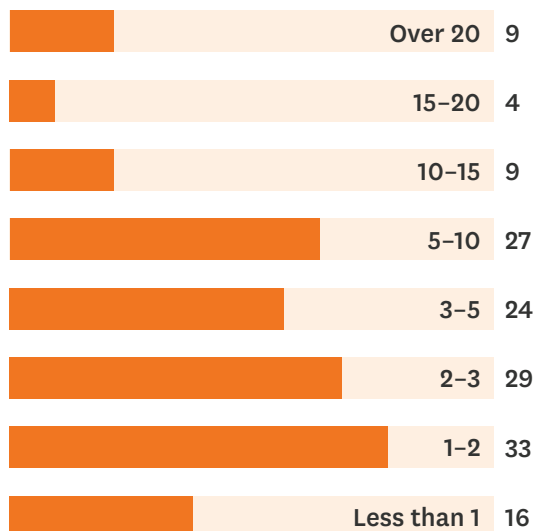
Length of service

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



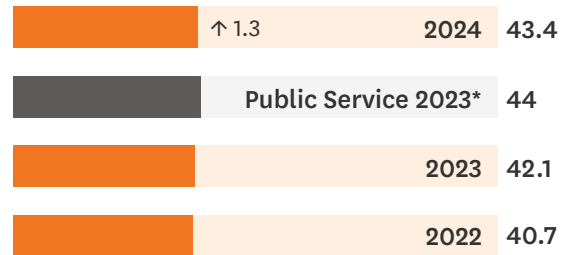
Service length breakdown

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



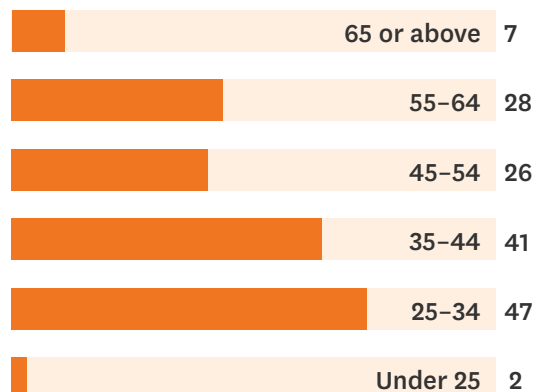
Age

Average age of employees as at 30 June.



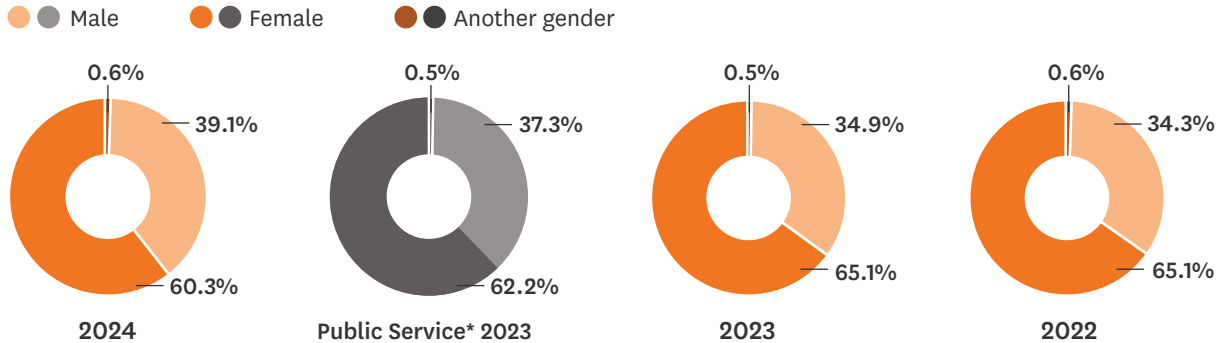
Age breakdown

Distribution of employees by age as at 30 June.



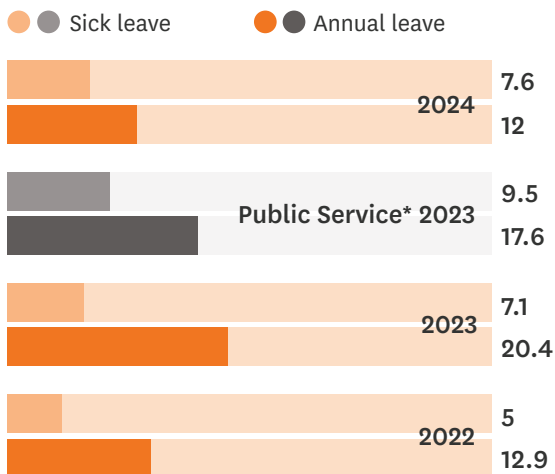
Gender

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.



Annual leave and sick leave

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



* Public Service figure as at 30 June 2023.

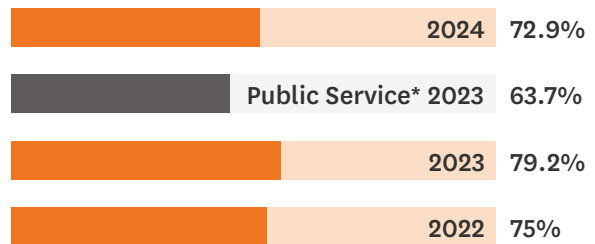
** Ethnicity numbers may not add up to 100% as people can identify with more than one ethnicity.

↑ ↓ Higher/lower than the previous year.

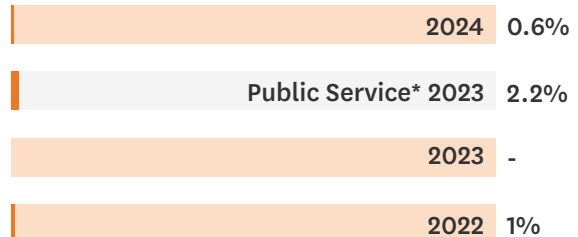
Ethnicity

Ethnicity** of employees as at 30 June.

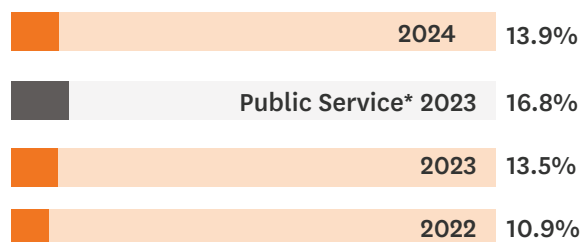
European



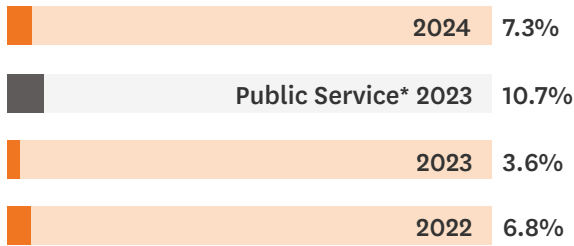
Middle Eastern, Latin American and African



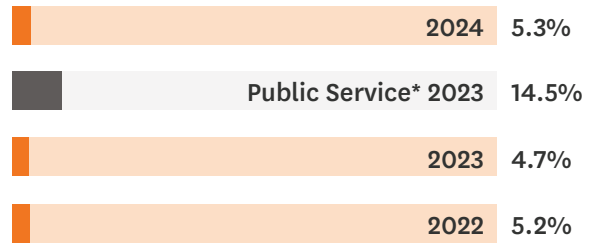
Māori



Pacific



Asian

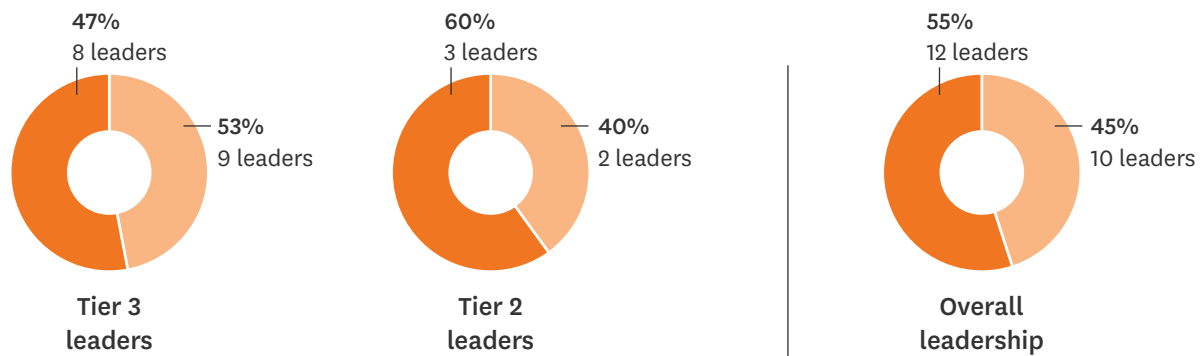


Manager information

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.

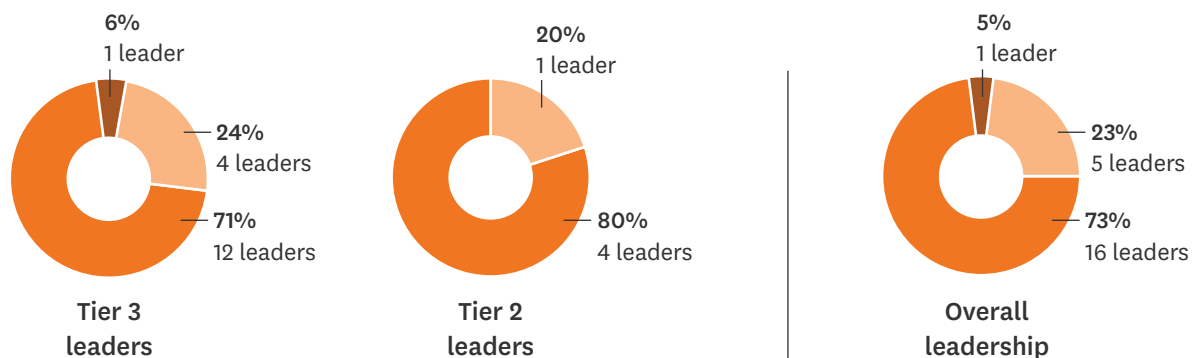
Gender

● Male ● Female



Ethnicity

● Māori ● European ● Pacific



* Public Service figure as at 30 June 2023.

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

↑ ↓ Higher/lower than the previous year.

Kanorautanga me te whai a wāhitanga

Diversity, equity and inclusion

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

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 cultural sectors that reflects today's Aotearoa New Zealand.

Equity and inclusion

Kia Toipoto is the Public Service Pay Gaps Action Plan. It focuses on closing gender, Māori, Pacific and Ethnic pay gaps. Papa Pounamu is a programme designed to strengthen workplace diversity, inclusion and cultural competency, with the goal of achieving better outcomes for all groups. These programmes share common goals which are important to our Ministry and our people.

Our Kia Toipoto Action Plan 2022–2025 was created with representatives from our staff networks and the Public Service Association Te Pūkenga Here Tikanga Mahi (PSA). Their feedback informed the focus of the Ministry's equity and inclusion activities on leadership, representation, and eliminating bias and discrimination.

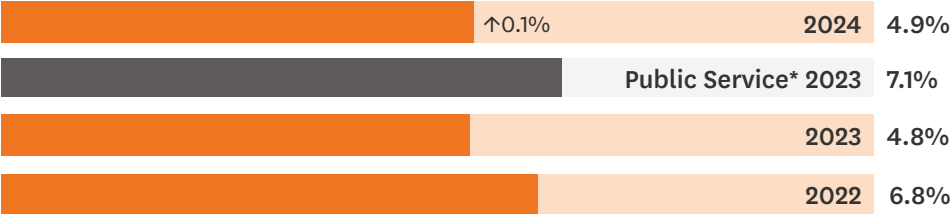
This year we focused on obtaining meaningful data about our people. We have 100% disclosure of ethnicity, and we encourage employees to disclose their gender identity and pronouns, which allows us to improve our monthly and quarterly reporting of these matters.

The Ministry monitoring recruitment closely for much of the year as we worked through a programme of organisational change. Sixteen positions were filled by a diverse group of people:

- 75% women
- 31% Māori
- 19% Pacific Peoples
- 50% European

Gender pay gap

A key contributor to our work on minimising the gender pay gap is our step-based remuneration framework. This has been embedded within the Ministry over the last 18 months and gives clarity to relativity data for recruiting managers. This, in turn, drives equality and fairness for people joining or progressing within the Ministry. As we are a relatively small organisation, our pay gaps fluctuate as individuals start and leave. We remain committed to eliminating all pay gaps.



* Public Service figure as at 30 June 2023.
 ↑ ↓ Higher/lower than the previous year.

Learning and development

Development conversations at Manatū Taonga encourage reflection on recent successes and learnings, with a focus on activities that build personal wellbeing. In discussion with their leaders, our people agree to individual delivery and development goals that are recorded in a plan. Learning needs are identified and met through coaching, funded individual learning and development activities. The Ministry’s Study Assistance Programme provides additional financial support and study leave to successful applicants.

Flexible working

Nearly everyone at Manatū Taonga utilises some form of flexible or hybrid working. Flexible working is a characteristic of our culture. Our individual arrangements support working parents, graduated return-to-work programmes, external study and other goals. This inclusive approach helps us attract and retain the diversity of skills and leadership we need to carry out our work programmes.

Mitigation of bias

Understanding bias and countering its impact is part of the Ministry Induction Programme. Building this core capability and providing the language for the discussion of bias ensures our people are alert, conscientious and have the confidence to call out risks to equity, whether perceived or actual.

Our new Applicant Tracking System provides data that will give us a deeper understanding of the people who apply for our vacancies and the effectiveness of specific advertising methods in attracting the range of talent we need. Using diverse interview panels adds strength to our recruitment decisions and regular reporting helps leaders monitor the representativeness of their business groups.

Employee-led networks

This year, we started a New Parents Network to provide connection and support for working parents with tamariki aged under five. The group aims to learn from shared experiences of managing the demands of parenting and working life. Our Deputy Secretaries sponsor and support, our networks which include: Ngā Uri o Kiwa (Māori and Pacific peoples), Rainbow Network and Te Ata Māhina – Women’s Network. Networks enhance employee experience and engagement and are valued channels for collaboration within Manatū Taonga.

Ngā hononga ki ngā iwi Māori

Relationships with iwi Māori

We work with other sector agencies and iwi, imi and hapū Māori to meet our shared Treaty settlement commitments for the benefit of all New Zealanders.

In 2023/2024, the Ministry brought together our key Māori–Crown partnership activities in a new group, Te Hononga–Māori Crown Partnerships, to create a centre of excellence for our work with iwi Māori. Te Hononga supports and works alongside others in the Ministry and our sector to ensure we continue to build and honour our relationships with iwi by delivering on our Treaty settlement commitments. Te Hononga also ensures that we are meeting our legal obligations under the Protected Objects Act in relation to taonga tūturu, and that we are working with Māori in a way that supports their cultural aspirations and strengthens our national identity.

Treaty settlement commitments

Settlements of historical Treaty of Waitangi Claims (Treaty settlements) are intended to address the historical grievances of iwi, imi and hapū that resulted from the Crown’s breaches of Te Tiriti o Waitangi/the Treaty of Waitangi.

Through Treaty settlements, the Crown acknowledges and apologises for these breaches. Settlements also provide cultural, financial and commercial redress in recognition of past wrongs, and can form a foundation for future partnerships between Māori and the Crown.

Manatū Taonga supports the facilitation of Treaty settlement claims by working with other sector agencies and iwi Māori on partnership agreements and commitments relating to the culture and heritage aspirations of iwi Māori and the care of taonga.

Our role in the Treaty settlements process

Through the settlement process, we engage with iwi claimant groups and their post-settlement governance entities (PSGEs) which choose relationship redress as part of their overall Treaty settlement package. The Ministry enters into relationship agreements with iwi and hapū through the Treaty settlement process. The purpose of these agreements is to:

- formally establish a relationship with iwi and hapū,
- outline relevant functions of the Ministry, and
- enhance and support the taonga, culture and heritage aspirations of iwi.

Three main types of relationship agreements are used by the Ministry:

- Accords/Protocols
- Taonga Tūturu Protocols
- Whakaaetanga Tiaki Taonga (Whakaaetanga).

The Whakaaetanga, implemented in 2017, is a collective agreement that covers redress provided by the Ministry, the Department of Internal Affairs, Archives New Zealand, the National Library of New Zealand, the Museum of New Zealand (Te Papa Tongarewa), Heritage New Zealand Pouhere Taonga (HNZPT) and Ngā Taonga Sound & Vision.

Although the Whakaaetanga is now the preferred redress instrument used in Treaty settlement negotiations with iwi and hapū, the Ministry also continues to work through our existing Accords, Protocols and Taonga Tūturu Protocols with settled groups. Relationship agreements include commitments around the administration of legislation and other responsibilities of the Ministry, such as:

- the Protected Objects Act 1975 claims process in relation to ngā taonga tūturu
- administration of national monuments, war graves and historical graves in the relevant rohe
- history research and publications
- arts, culture and heritage board appointments opportunities
- consultation on major policy and legislation
- registration of iwi as expert examiners and collectors of ngā taonga tūturu.

We currently have around 67 relationship agreements – a similar number to much larger agencies – because many iwi and hapū have an interest in our sector. The oldest of these agreements dates back to 2002.

He Korowai Whakamana

In December 2022, Cabinet agreed to the He Korowai Whakamana framework for achieving oversight of Treaty settlement commitments and ensuring a consistent approach to addressing and resolving settlement issues. The He Korowai Whakamana framework:

- provides guidance and tools to support settlement delivery
- requires core Crown agencies to track the status of their commitments using Te Haeata, and report on these from financial year 2023/24 onwards
- establishes an issue resolution process for post-settlement governance entities and Crown agencies.

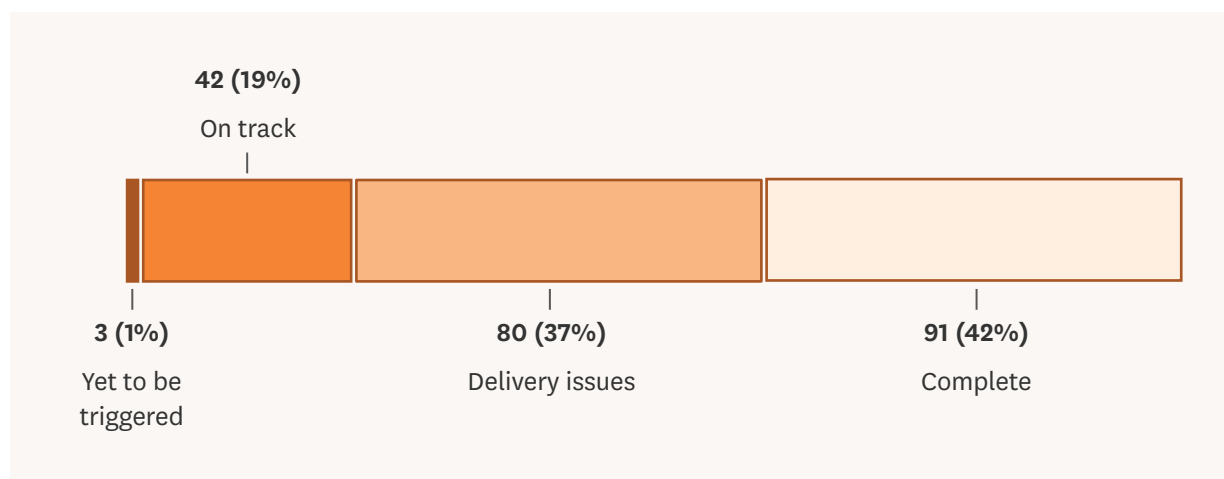
Current status of Manatū Taonga's Treaty settlement commitments

The graph below sets out the status of all the commitments in our relationship agreements. This is the first year the Ministry has reported on these commitments in our annual report, so this provides a baseline against which to measure our progress in meeting them.

As of 30 June 2024, the Ministry was responsible for 216 Treaty settlement commitments as set out in our relationship agreements. Less than half of the commitments (91, or 42%) are complete. A further 42 (19%) are on track, while three (1%) have yet to be triggered. There are 80 (37%) Treaty settlement commitments that can be considered as having delivery issues. Included in this category are commitments which we have judged ourselves to have not fully met. The most common reason for this judgment is that a review of the agreement has not been undertaken both parties.

The Ministry is working to resolve these delivery issues. We have started training all staff to understand our commitments and how they apply to the work we do, and have implemented regular reporting on and monitoring of our progress towards meeting our Treaty settlement commitments. We are committed to improving our planning and processes to ensure that we fully meet our Treaty settlement commitments.

Our progress



Yet to be triggered

The responsible entities are yet to start on the delivery of the commitments. This may be because delivery is conditional on other commitments, or is to be completed in a timeframe that is yet to be triggered. For example, for participation arrangements over natural resources, the first meeting of a statutory board may have not yet been held because other participating iwi have not yet finalised their Treaty settlements.

On track

The responsible entities have the systems in place or have started the actions required to deliver the commitments and are on track to complete them within any timeframe that has been specified. For example, the organisation has a system in place to manage the Right of First Refusal process.

Delivery issues

The responsible entities have made attempts to complete the actions required to fulfil the commitments. However complicating factors have meant that they are unlikely to be able to deliver the commitments as required (including within any timeframe specified). For example, there are delivery issues because the disclosure information for a Deferred Selection Property was not provided in the timeframe specified in the deed.

Complete

The responsible entities have completed the actions required to deliver the commitments. For example, all letters of introduction have been sent.

Whāinga Amorangi Public Service Cultural Capability Plan

Phase One: Empowering People

In 2021 each core Crown agency developed a Whāinga Amorangi – Phase One plan which set out how they will build the Māori–Crown relations capability of their people in a way that is relevant to their role and function. The Ministry has continued to progress our plan primarily through the implementation of Te Ara Reo, the Ministry’s Māori Language Plan, as well as by seeking and supporting opportunities for staff to improve their understanding of New Zealand history and te Tiriti.

Te Ara Reo (2020) has two main goals:

- We will be able to conduct our core business in te reo Māori and English in a culturally competent and safe way by 2040, and will normalise the use of te reo Māori within our organisation.
- 85% of New Zealanders will value te reo Māori as a key part of national identity by 2040 – our role is as lead co-convenor of the Crown’s Māori language plan, Maihi Karauna.

Manatū Taonga raises the visibility of te reo Māori by:

- using bilingual signs at our office and for any new war memorials we manage
- using bilingual job titles, and bilingual text in our job advertisements and position descriptions
- using bilingual email greetings and signoffs
- using te reo Māori in our external websites
- normalising the use of karakia, waiata and te reo in day-to-day interactions between our staff
- organising special events to celebrate Te Wiki o te Reo Māori and Matariki.

Manatū Taonga shows it values te reo Māori by:

- maintaining a working relationship with Te Taura Whiri i te Reo Māori
- remunerating staff for Māori language competency
- ensuring that te reo Māori translations used by our organisation in external communications are quality assured by certified translators/interpreters.

Activities undertaken by the Ministry during this financial year to make progress towards these goals included:

Matariki 2024

We partnered with Te Rūnaka o Ōtākou and Ngāi Tahu iwi to deliver the national hautapu ceremony, and with Te Māngai Pāho to deliver the national broadcast of the hautapu ceremony and ensure that digital content supporting wide and diverse participation in Matariki was accessible to all New Zealanders. We also partnered with Te Puni Kōkiri to fund events that encouraged communities to participate in Matariki activities and practices. Matariki provides an important focus for the normalisation of te reo Māori by connecting New Zealanders to Māori culture, knowledge and practice.

Pukeahu National War Memorial Park

We provide bilingual interpretation for all memorials at the park and partner with Taranaki Whānui to ensure that ceremonies conducted there are consistent with tikanga Māori, and that visitors to the park have an opportunity to connect with iwi.

Manatū Taonga's corporate website

We relaunched our corporate website with bilingual headings, titles, landing pages and content.

Te Konohete

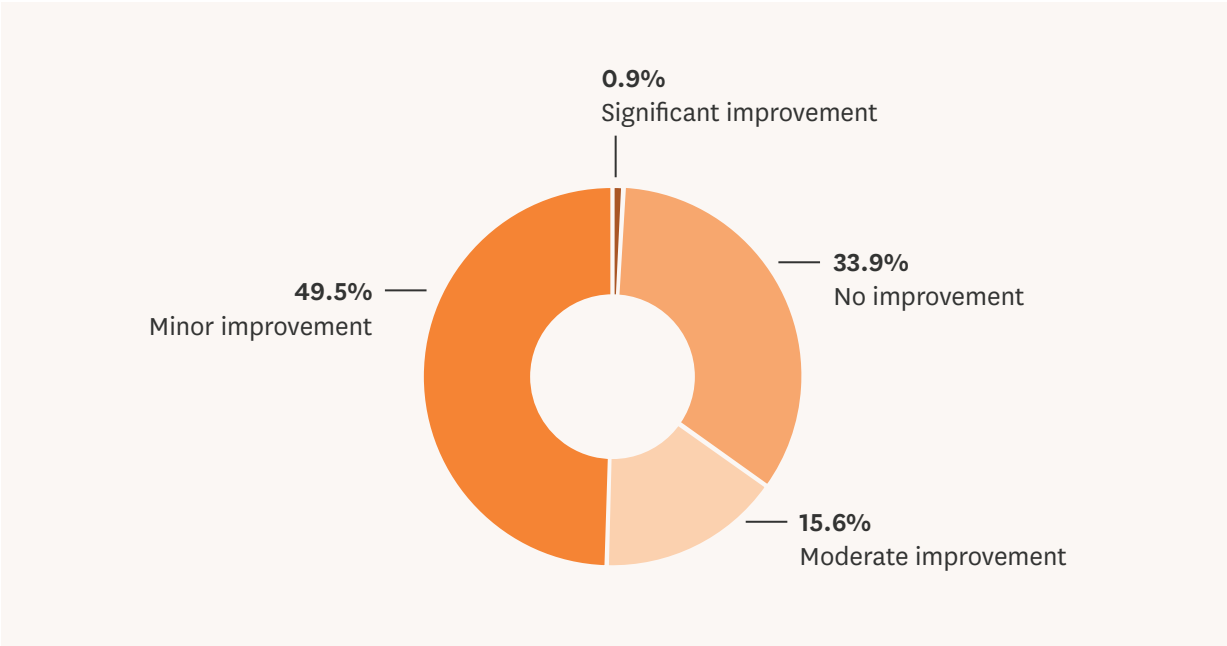
We joined with Pouhere Taonga Heritage New Zealand and Ngā Taonga Sound & Vision to celebrate Māori culture and participate in Te Konohete, the Public Sector Māori Cultural Festival.

Improving the capability of our people

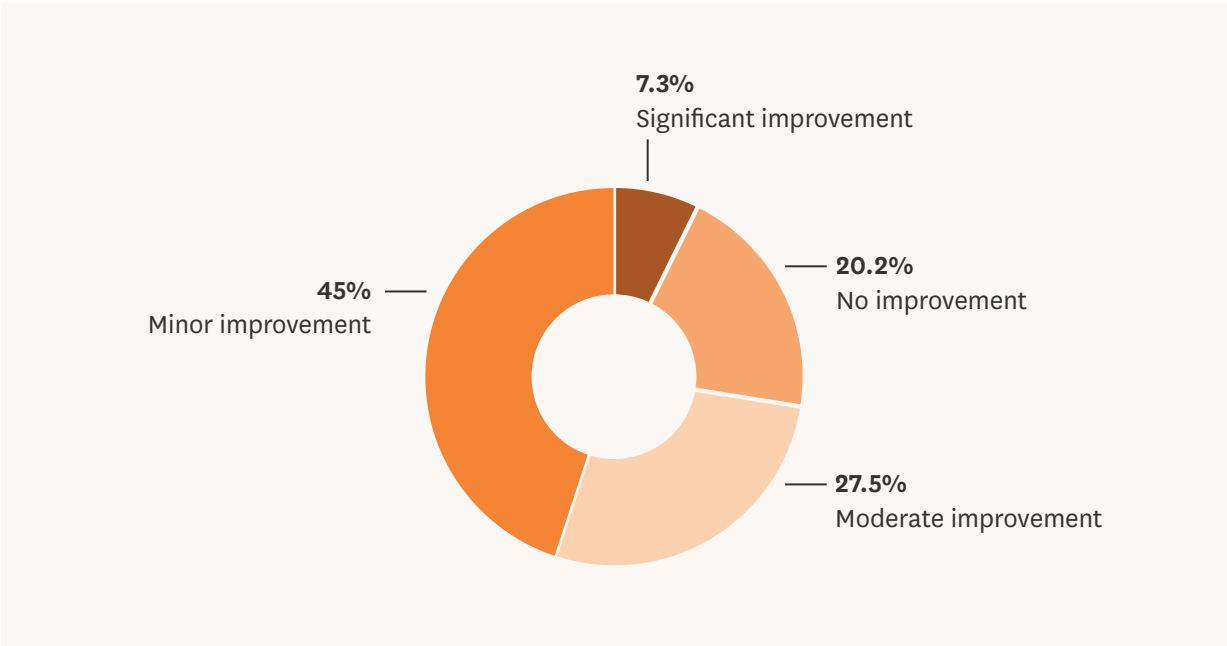
We present in visual form below the findings of the Ministry's latest staff survey on staff confidence in their use of te reo and understanding of New Zealand history. 66.1% of staff surveyed felt that their confidence in using te reo had improved in the last 12 months, while 79.8% of staff surveyed felt that their understanding of New Zealand history and te Tiriti had improved.

These improvements were due to formal training offered by an external provider, informal internal learning, and on-the-job development.

Improvement in confidence – te reo Māori



Improvement in confidence – New Zealand history / Te Tiriti o Waitangi



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.

As the principal advisor on the cultural system, Manatū Taonga has a role in advising the government on climate risks to Aotearoa's culture and heritage, and supporting the system to respond and adapt so that culture thrives in a sustainable way into the future. Manatū Taonga also has a role in advising Ministers on how the Ministry can help meet the government's climate change priorities.

Working with arts, culture and heritage sector to respond to climate change

Manatū Taonga plays a central role in supporting the cultural sectors to respond and adapt to the effects of climate change. As the steward of the cultural system, Manatū Taonga engages with sector organisations to support their voluntary actions to prepare for the future. Through our work with these organisations, we also gain valuable insights into the direct impact of climate change on our sector.

National Adaptation Plan

Manatū Taonga is responsible for leading four actions in the National Adaptation Plan 2022–2028.

- **Action 3.26** Produce guidance for disaster risk management for cultural heritage.
- **Action 3.27** Develop a framework for assessing the exposure and vulnerability of cultural assets / taonga to climate change.
- **Action 5.8** Support kaitiaki communities to adapt and conserve taonga/cultural assets.
- **Action 7.1** Research how cultural heritage contributes to community wellbeing and climate change adaptation.

In 2023, Manatū Taonga commissioned Manaaki Whenua Landcare Research to undertake research into climate change risk and adaptation tools for culture and heritage. The resulting report, available on the Manatū Taonga website, helped progress National Adaptation Plan Actions 3.26, 3.27 and 5.8 by developing a baseline understanding of the

current state and potential gaps. Options for future delivery of our National Adaptation Plan actions, as well as other climate change impacts and opportunities for the cultural system, will be assessed in late 2024.

Advice to other government agencies

Manatū Taonga provides advice on the arts, culture and heritage dimensions of cross-agency climate change policy development. This includes providing input into briefings to Ministers, Cabinet papers, international conventions and agreements, and Select Committee processes. This work includes supporting the development of the government's next Emissions Reduction Plan, an overarching government climate adaptation framework, and legislation.

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.

Our emissions arise from our core operations, as well as other activities on behalf of the Crown within our span of control. These include care for our portfolio of memorials, war and other graves, and the conservation of newly found taonga tūturu.

Manatū Taonga has agreed to reduce our gross emissions compared to our 2019/20 baseline by 21 per cent by 2025 and by 42 per cent by 2030.

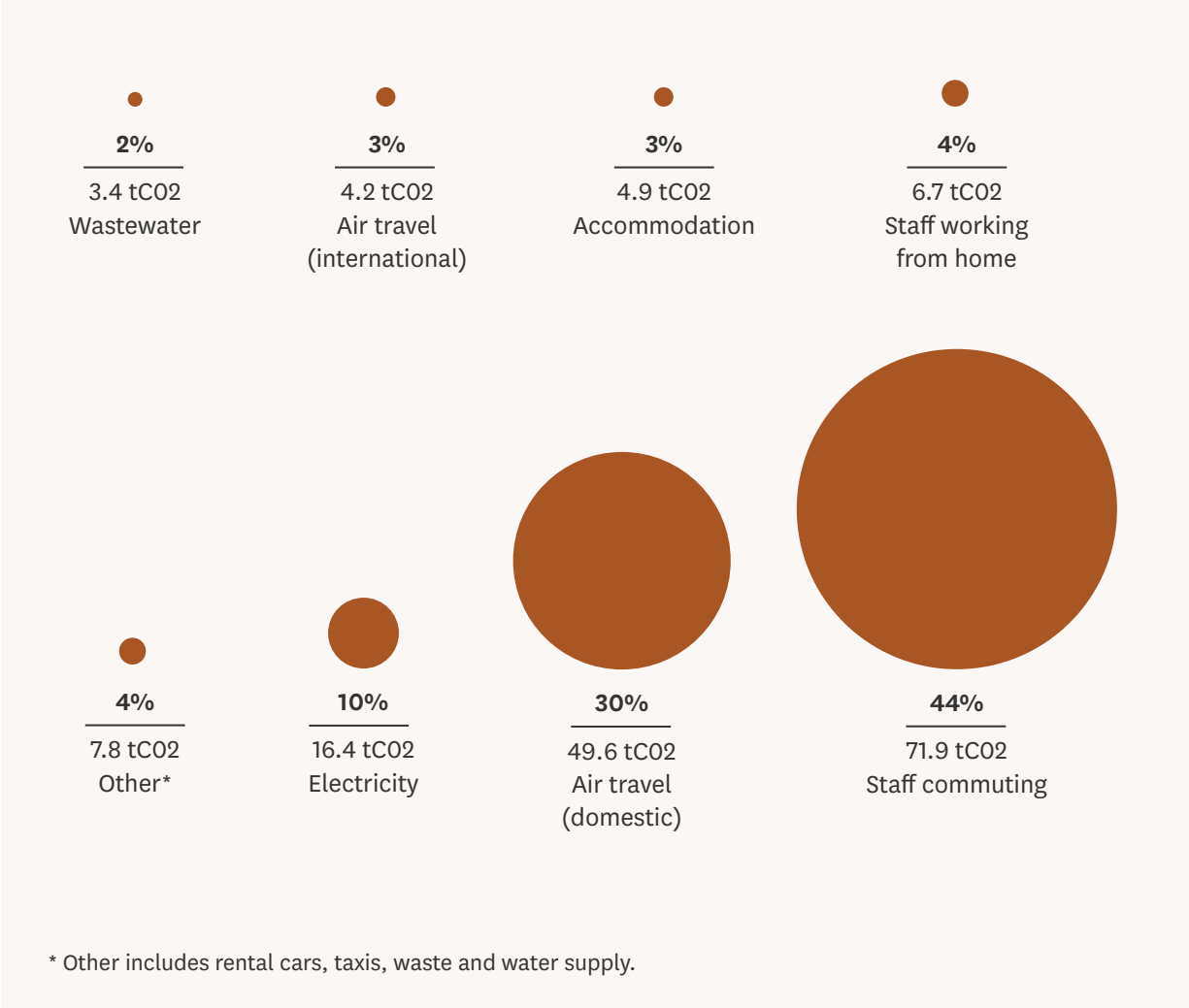
In 2023/24 our emissions were 165 tCO₂e, 37% below our 2019/20 baseline and 19% below our emissions in 2022/2. These measurements were independently verified by Toitū Envirocare.

The main driver behind the decrease in the past year was reduced travel. Domestic travel was lower due to the wind-down of the Covid-19 and new public media entity programmes. Planned international travel for representation at meetings of international cultural institutions, cultural diplomacy, and maintaining overseas war graves did not occur. Travel is also typically lower during an election year.

These reductions were partially offset by a significant increase in emissions related to staff commuting. These emissions are estimated through a survey of staff. We are analysing the factors behind this change, which may be due to changes in staff behaviour, or to improved survey methodology.

The main controllable factor in our emissions is travel. Much of our work relies on maintaining relationships across the country, and travel to meet *kanohi ki te kanohi* (face to face) is important. All travel is now approved by senior management.

Emission source breakdown, 2023/24



Manatū Taonga gross emissions reductions

	Base year 2019/20	2022/23	2023/24
Full time equivalent (FTE)	124.2	182.2	142.7
Total expenditure	\$31,629,000	\$41,343,000	\$36,523,000
Operating revenue	\$34,308,000	\$43,112,000	\$37,523,000
Total annual emissions	261 tCO ₂ e	204 tCO ₂ e	165 tCO ₂ e
Emissions profile broken down by emissions source/scopes	Scope 1: Nil	Scope 1: 3	Scope 1: Nil
	Scope 2: 18 tCO ₂ e	Scope 2: 14 tCO ₂ e	Scope 2: 15 tCO ₂ e
	Scope 3: 243 tCO ₂ e	Scope 3: 187 tCO ₂ e	Scope 3: 150 tCO ₂ e
Consolidation approach	Control – operational	Control – operational	Control – operational
Change in total emissions compared to baseline year	N/A	-57 tCO ₂ e	-96 tCO ₂ e
2025 gross emissions reduction target	21%	21%	21%
2030 gross emissions reduction target	42%	42%	42%
Change in gross emissions compared to baseline year	N/A	22%	37%
Current results compared to reduction targets		2025 target met	2025 target met
		52% of our 2030 target	87% of our 2030 target

Hauora me te haumarutanga

Health, safety and wellbeing

The health, safety and wellbeing of our kaimahi and other people are of paramount importance. Improvement of our health, safety and wellbeing systems continues to be a focus at Manatū Taonga. We want those working with us to return home from work safe, healthy and well.

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 goal

Everyone plays their part to manage health and safety risks effectively.

At the beginning of 2024, Manatū Taonga launched its first Wellbeing Plan. This plan demonstrates our organisation's commitment to wellbeing and maintaining a positive and healthy workplace culture. The plan covers injury prevention, health support, and care for wellbeing.

Our people and wellbeing

To create a workplace culture that prioritises health, safety and wellbeing, we make sure our people have ongoing engagement and learning opportunities. We encourage worker participation and engagement by incorporating health, safety and wellbeing topics in internal communications and meeting agendas, including kaimahi alongside our Health and Safety Representatives in regular workplace audits, and ensuring easy access to health, safety and wellbeing information, policies, and procedures.

Our Health, Safety and Wellbeing Committee is a key forum for employees to participate in the promotion of wellbeing, health and safety policies and practices in all workplaces where Ministry work is undertaken.

Training is provided annually to first aiders, floor wardens and Health and Safety Representatives. De-escalation training is offered to all front-line staff, including floor wardens.

The Ministry's Executive Leadership Team, Te Kāhui Mataaho, are committed to completing Officer Development Training through the Government Health and Safety Lead by June 2025.

Our risks

Work undertaken by Manatū Taonga is generally low risk, with minor hazards and injuries occurring infrequently. Our flexible working policy allows kaimahi to work either in a modern office or remotely.

Manatū Taonga is responsible for Pukeahu National War Memorial Park (Pukeahu). This facility comprises a large open-air park with shared vehicle and pedestrian roadways. Pukeahu is open to the public and regularly hosts memorial services, school groups, tours and visiting dignitaries.

A traffic management survey conducted in 2023/24 found that there were actions that could be taken to improve pedestrian safety around the park. Steps to implement these changes have been embedded in the 2024/25 work programme for Pukeahu.

Manatū Taonga maintains national memorials and war graves throughout Aotearoa New Zealand and in a range of locations overseas. This work is often undertaken in remote locations. To mitigate risk, our inspectors travel with a GPS tracking tool to enable monitoring and distress messaging.

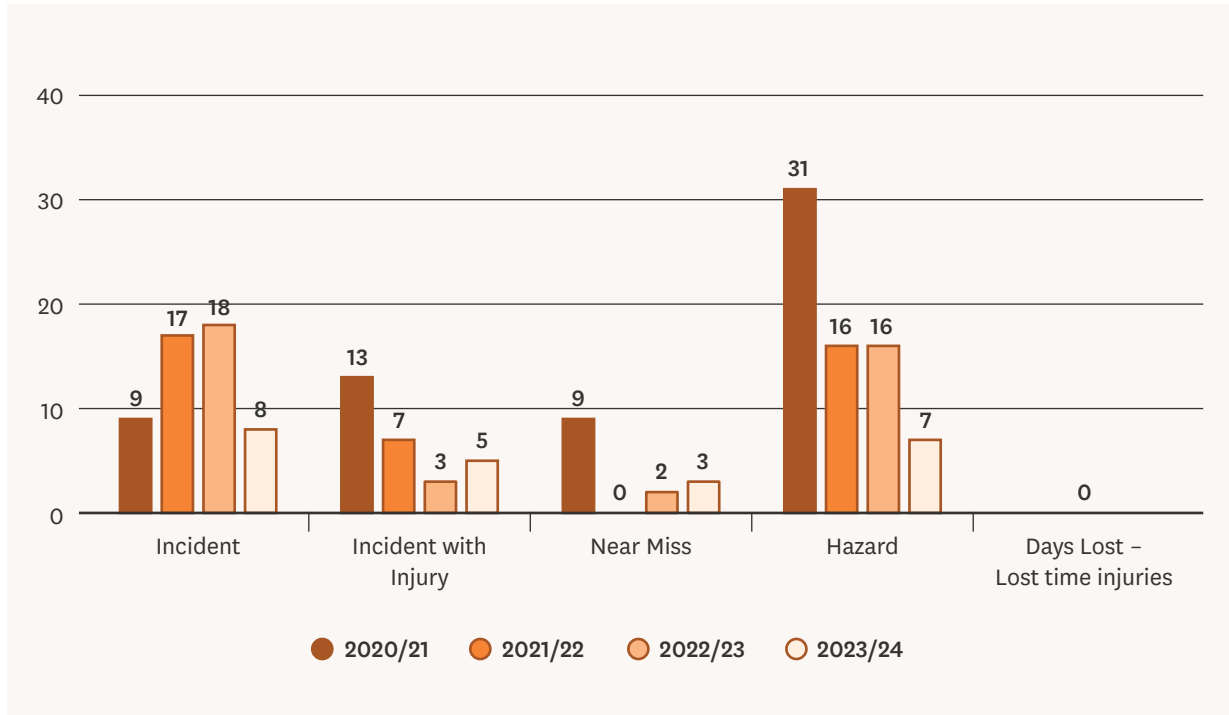
Work to earthquake-strengthen the carillon tower at the National War Memorial began in May 2024. Manatū Taonga shares its PCBU (person conducting business or undertaking) duties with the lead contractor. A site-specific safety plan and emergency protocols are in place and the Ministry receives reports onsite health and safety. The National War Memorial has been closed to the public since February 2020 and use of the building has been guided by strict health and safety protocols.

For the delivery of the national Matariki hautapu ceremony, Manatū Taonga worked with all parties involved to ensure the health and safety of those working and attending.

Health and safety incidents

The number of hazards and incidents reported this financial year was down from the previous year. We encourage staff to log all Health and Safety incidents and continue to manage these in line with established policies and procedures. This year we have added a new reporting category: days lost because of injuries.

Number of reported health and safety incidents



Our service critical assets

Manatū Taonga has no service critical assets as defined by *CO(23)9 Investment Management and Asset Performance in Departments and Other Entities*, i.e., assets which, if damaged or destroyed, are likely to have a significant adverse impact on the delivery of the agency’s services.

We acknowledge our responsibility for maintaining a range of national memorials, historic graves and war graves throughout Aotearoa New Zealand and overseas. These memorials and graves provide places for New Zealanders to gather, remember and reflect on significant aspects of our nation’s history, including disasters, conflicts and prominent leaders. While these are important assets, damage to them does not have a direct impact on the delivery of our services.

We also acknowledge that our funded agencies manage a range of assets and taonga which are important parts of the cultural system but are not directly associated with the delivery of our services.

Section 4

**He pūrongo
pārongo ahumoni**

Reporting on financial
information



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 2024. 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 2024

	Actual expenditure 2023 \$000	Appropriation voted* 2024 \$000	Actual expenditure 2024 \$000	Location of end-of-year performance information**
Vote Arts, Culture and Heritage Appropriations for departmental output expenses				
Heritage services	15,619	15,718	15,227	1
Total Vote Arts, Culture and Heritage	15,619	15,718	15,227	
Vote Sport and Recreation Appropriations for departmental output expenses				
Purchase advice and monitoring of sport and recreation Crown entities	424	470	456	1
Total Vote Sport and Recreation	424	470	456	
Total Vote Arts, Culture and Heritage and Vote Sport and Recreation	16,043	16,188	15,683	
Appropriation for departmental capital expenditure				
Ministry for Culture and Heritage – Permanent Legislative Authority	126	430	65	1

Table continues on the next page

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2024.

** 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 2023/24 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 2023/24 annual report.
- 5 Sport New Zealand's 2023/24 annual report.
- 6 Drug Free Sport New Zealand's 2023/24 annual report.
- 7 No reporting due to an exemption obtained under section 15D of the PFA.
- 8 Ngā Taonga Sound & Vision's 2023/24 annual report.
- 9 Museum of New Zealand Te Papa Tongarewa 2023/24 annual report.
- 10 New Zealand Symphony Orchestra's 2023/24 annual report.
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	Actual expenditure 2023 \$000	Appropriation voted* 2024 \$000	Actual expenditure 2024 \$000	Location of end-of-year performance information**
Vote Arts, Culture and Heritage				
Appropriations for departmental output expenses				
Management of historic places				
Antarctic Heritage Trust	1,526	1,526	1,526	2
Heritage New Zealand Pouhere Taonga	18,938	17,151	17,151	2
	20,464	18,677	18,677	
Museum services				
Museum of New Zealand Te Papa Tongarewa	50,574	43,575	43,575	2
Ngā Taonga Sound & Vision	13,443	13,070	13,070	2
	64,017	56,645	56,645	
Performing arts services				
New Zealand Symphony Orchestra	19,731	18,131	18,131	2
Royal New Zealand Ballet	8,167	7,134	7,134	2
Te Matatini	2,948	19,972	19,972	2
New Zealand Music Commission	2,228	2,228	2,228	2
	33,074	47,465	47,465	
Promotion and support of the arts and film				
Creative New Zealand	18,689	16,689	16,689	2
New Zealand Film Commission	7,651	6,041	5,690	2
	26,340	22,730	22,379	
Protection of taonga tūturu				
Museums and conservation service providers	852	650	642	7
	852	650	642	

Table continues on the next page

Statement of budgeted and actual expenses and capital expenditure incurred against appropriations for the year ended 30 June 2024 – continued

	Actual expenditure 2023 \$000	Appropriation voted* 2024 \$000	Actual expenditure 2024 \$000	Location of end-of-year performance information**
Public broadcasting services				
NZ On Air	166,694	-	-	3
Radio New Zealand	2,488	-	-	3
Broadcasting Standards Authority	759	-	-	3
	169,941	-	-	
Public Media Services				
NZ On Air	-	179,766	179,766	
Radio New Zealand	5,000	3,825	3,825	3
Broadcasting Standards Authority	-	859	859	
	5,000	184,450	184,450	
Total appropriations for non-departmental output expenses	319,688	330,617	330,258	

Table continues on the next page

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2024.

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	Actual expenditure 2023 \$000	Appropriation voted* 2024 \$000	Actual expenditure 2024 \$000	Location of end-of-year performance information**
Appropriation for Other Expenses to be incurred by the Crown				
COVID-19 - Cultural Sector Response and Recovery	70,427	35,971	35,829	2
Heritage and Cultural Sector Initiatives	60	1,689	189	2
Maintenance of War Graves, Historic Graves and Memorials	5,773	8,954	8,194	2
Screen Sector - Payments in Respect of Indemnity Scheme for COVID-19 Loss Events PLA	872	-	-	2
Supporting Commemorations and Anniversaries	2,250	4,750	4,707	7
Waitangi National Trust	3,000	-	-	7
Total appropriations for other expenses to be incurred by the Crown	82,382	51,364	48,919	
Appropriations for capital expenditure				
Development of national memorials	-	-	-	7
Heritage and culture sector capital	52,838	16,758	16,501	2,8,9,10,11
Total appropriations for capital expenditure	52,838	16,758	16,501	
Total non-departmental Vote Arts, Culture and Heritage	454,908	398,739	395,678	

Table continues on the next page

Statement of budgeted and actual expenses and capital expenditure incurred against appropriations for the year ended 30 June 2024 – continued

	Actual expenditure 2023 \$000	Appropriation voted* 2024 \$000	Actual expenditure 2024 \$000	Location of end-of-year performance information**
Vote Sport and Recreation				
Appropriations for non-departmental output expenses				
Sports anti-doping	4,758	4,758	4,758	6
Sport and recreation programmes	68,840	56,435	56,435	5
High-performance sport	75,312	89,192	89,192	5
Services from the Integrity Sport and Recreation Commission	-	7,879	7,879	5
Total appropriation for output expenses	148,910	158,264	158,264	
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	153,204	162,558	162,558	

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2024.

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Details of departmental multi-year appropriations for the year ended 30 June 2024

Policy Advice, Monitoring of Funded Agencies and Ministerial Advice MCMYA

The Ministry has a multi-year appropriation for its policy activities. This appropriation commenced on 1 July 2019 and expired on 30 June 2024.

	Actual 2024 \$000	Location of end-of-year performance information
Vote Arts, Culture and Heritage		
<i>Policy Advice, Monitoring of Funded Agencies and Ministerial Advice</i>		
Original appropriation	51,880	
Cumulative adjustments	25,393	
Total adjusted appropriation	77,273	
Cumulative actual expenditure 1 July 2023	62,798	
Current year actual expenditure	14,112	
Cumulative actual expenditure 30 June 2024	76,910	
Appropriation remaining 30 June 2024	363	
Ministerial Servicing		
Original appropriation	7,264	
Cumulative adjustments	1,171	
Total adjusted appropriation	8,435	
Cumulative actual expenditure 1 July 2023	8,302	
Current year actual expenditure	2,356	
Cumulative actual expenditure 30 June 2024	10,658	
Appropriation remaining 30 June 2024	(2,223)	1

Table continues on the next page

1 1 The Ministry's 2023/24 annual report.

Details of departmental multi-year appropriations for the year ended 30 June 2024 – continued

	Actual 2024 \$000	Location of end-of-year performance information
Monitoring of Funded Agencies		
Original appropriation	16,601	
Cumulative adjustments	(1,410)	
Total adjusted appropriation	15,191	
Cumulative actual expenditure 1 July 2023	11,089	
Current year actual expenditure	2,486	
Cumulative actual expenditure 30 June 2024	13,575	
Appropriation remaining 30 June 2024	1,616	1
Policy Advice		
Original appropriation	28,015	
Cumulative adjustments	25,632	
Total adjusted appropriation	53,647	
Cumulative actual expenditure 1 July 2023	43,407	
Current year actual expenditure	9,270	
Cumulative actual expenditure 30 June 2024	52,677	
Appropriation remaining 30 June 2024	970	1

1 1 The Ministry's 2023/24 annual report.

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 2024 \$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 2023	1,396	
Current year actual expenditure	414	
Cumulative actual expenditure 30 June 2024	1,810	
Appropriation remaining 30 June 2024	1,707	1

1 1 The Ministry's 2023/24 annual report.

Details of non-departmental multi-year appropriations for the year ended 30 June 2024

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 2024 \$000	Location of end-of-year performance information
Vote Arts, Culture and Heritage Earthquake-prone Heritage Buildings		
Original appropriation	6,750	
Cumulative adjustments	735	
Total adjusted appropriation	7,485	
Cumulative actual expenditure 1 July 2023	6,006	
Current year actual expenditure	976	
Cumulative actual expenditure 30 June 2024	6,982	
Appropriation remaining 30 June 2024	503	2

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

New Zealand Screen Production Grant – New Zealand

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 2024 \$000	Location of end-of-year performance information
Vote Arts, Culture and Heritage New Zealand Screen Production Grant		
Original appropriation	75,500	
Cumulative adjustments	219,625	
Total adjusted appropriation	295,125	
Cumulative actual expenditure 1 July 2023	135,117	
Current year actual expenditure	43,012	
Cumulative actual expenditure 30 June 2024	178,129	
Appropriation remaining 30 June 2024	116,996	4

4 The New Zealand Film Commission's 2023/24 annual report.

Details of non-departmental multi-year appropriations for the year ended 30 June 2024 – continued

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 2023 and expires on 30 June 2027.

	Actual 2024 \$000	Location of end-of-year performance information
Vote Arts, Culture and Heritage Regional Culture and Heritage Fund		
Original appropriation	26,668	
Cumulative adjustments	(6,264)	
Total adjusted appropriation	20,404	
Cumulative actual expenditure 1 July 2023	-	
Current year actual expenditure	-	
Cumulative actual expenditure 30 June 2024	-	
Appropriation remaining 30 June 2024	20,404	2

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 2024

The Ministry has not received any capital injections during the year (2023: nil)

Statement of expenses and capital expenditure incurred without or in excess of appropriation or other authority for the year ended 30 June 2024

	Expenditure after remeasurements 2024 \$000	Approved Appropriation 2024 \$000	Unappropriated expenditure 2024 \$000
Expenses and capital expenditure incurred in excess of appropriation Nil			
Expenses and capital expenditure incurred without appropriation or outside scope or period of appropriation Maintenance of War Graves, Historic Graves and Memorials*	698	-	698

* This expenditure relates to settling legal obligations associated with the creation of the Pukeahu National War Memorial Park.

The Ministry's provision held has increased on the basis of new evidence that indicates that the likely cost to settle the legal obligations have increased. The related increase in expenditure does not fit within the scope of the Maintenance of War Graves, Historic Graves and Memorials appropriation.

Statement of departmental capital injections without, or in excess of, authority for the year ended 30 June 2024

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

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 2024 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.



Leauanae Lulu Mac Leauanae

Tumu Whakarae

Secretary for Culture and Heritage and Chief Executive

30 September 2024

Statement of comprehensive revenue and expense for the year ended 30 June 2024

	Note	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000	Forecast* 2025 \$000
Revenue					
Revenue Crown	2	42,966	30,694	31,057	27,451
Revenue from other departments		131	-	-	-
Revenue from third parties		15	-	16	-
Total revenue		43,112	30,694	31,073	27,451
Expenditure					
Personnel costs	3	22,866	23,158	23,254	20,700
Other operating expenses	4	18,054	7,124	6,627	6,329
Depreciation and amortisation expenses		351	340	255	350
Capital charge	5	72	72	72	72
Total expenditure		41,343	30,694	30,208	27,451
Net surplus/(deficit)		1,769	-	865	-
Other comprehensive revenue and expense		-	-	-	-
Total comprehensive revenue and expense		1,769	-	865	-

* 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 15.
The accompanying notes form part of these financial statements

Statement of financial position

as at 30 June 2024

	Note	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000	Forecast* 2025 \$000
Assets					
Current assets					
Cash and cash equivalents		600	2,423	5,412	2,267
Debtors and other receivables	6	5,283	125	48	125
Prepayments		132	150	157	150
Total current assets		6,015	2,698	5,617	2,542
Non-current assets					
Property, plant and equipment	7	873	949	707	1,074
Intangible assets		35	50	7	81
Total non-current assets		908	999	714	1,155
Total assets		6,923	3,697	6,331	3,697
Liabilities					
Current liabilities					
Creditors and other payables	8	2,366	1,500	2,409	1,500
Repayment of surplus to the Crown	10	1,769	-	865	-
Employee entitlements	11	1,209	700	1,067	700
Provisions	9	-	-	404	-
Total current liabilities		5,344	2,200	4,745	2,200
Non-current liabilities					
Employee entitlements	11	132	50	139	50
Total non-current liabilities		132	50	139	50
Total liabilities		5,476	2,250	4,884	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 15.
The accompanying notes form part of these financial statements

Statement of changes in equity for the year ended 30 June 2024

	Note	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000	Forecast* 2025 \$000
Taxpayers' funds					
Balance at 1 July		1,447	1,447	1,447	1,447
Total comprehensive revenue and expense for the year		1,769	-	865	-
Repayment of surplus to the Crown	10	(1,769)	-	(865)	-
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 15
The accompanying notes form part of these financial statements

Statement of cash flows

for the year ended 30 June 2024

	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000	Forecast* 2025 \$000
Cash flows from operating activities				
Receipts from the Crown	36,952	30,694	35,589	27,451
Receipts from other departments/third parties	105	-	39	-
Payments to employees	(22,665)	(23,155)	(22,985)	(20,694)
Payments to suppliers	(20,093)	(3,444)	(6,229)	(6,335)
Goods and services tax (net)	461	-	304	-
Payments for capital charge	(72)	(72)	(72)	(72)
Net cash flows from operating activities	(5,312)	4,023	6,646	350
Cash flows from investing activities				
Purchase of property, plant and equipment	(89)	(390)	(65)	(390)
Receipts from sale property, plant and equipment	-	-	-	-
Purchase of intangible assets	(37)	(40)	-	(40)
Net cash flows from investing activities	(126)	(430)	(65)	(430)
Cash flows from financing activities				
Repayment of surplus	(1,012)	(1,769)	(1,769)	-
Net cash flows from financing activities	(1,012)	(1,769)	(1,769)	-
Net increase/(decrease) in cash held	(6,450)	1,824	4,812	(80)
Cash at the beginning of year	7,050	599	600	2,347
Cash at the end of year	600	2,423	5,412	2,267

* 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 15
The accompanying notes form part of these financial statements

Statement of cash flows

for the year ended 30 June 2024 – continued

Reconciliation of net surplus to net cash flow for operating activities

	Actual 2023 \$000	Actual 2024 \$000
Net surplus	1,769	865
<i>Add/(less) non-cash items</i>		
Depreciation and amortisation	351	255
Total non-cash items	351	255
<i>Add/(less) items classified as investing or financial activities</i>		
Net (gains)/losses on disposal of property, plant and equipment	7	4
Total items classified as investing or financing activities	7	4
<i>Add/(less) movements in statement of financial position items</i>		
(Increase)/Decrease in receivables	(6,055)	5,235
(Increase)/Decrease in prepayments	(24)	(25)
Increase/(Decrease) in creditors and other payables	(1,516)	447
Increase/(Decrease) in employee entitlements	156	(135)
Total net movements in statement of financial position items	(7,439)	5,522
Net cash flows from operating activities	(5,312)	6,646

Statement of commitments

as at 30 June 2024

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 2023 \$000	Actual 2024 \$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	887	1,012
Later than one year and not later than five years	3,548	4,049
Later than five years	2,073	1,350
Total non-cancellable operating lease commitments	6,508	6,412

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 2024 (2023: nil).

Statement of contingent assets and liabilities as at 30 June 2024

Contingent liabilities

The Ministry has no contingent liabilities at 30 June 2024 (2023: nil).

Contingent assets

The Ministry has no contingent assets at 30 June 2024 (2023: nil).

Whakamārama ki ngā tauākī pūtea

Notes to the financial statements

Note 1

Statements 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 124.

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 2024. The financial statements were authorised for issue by the Chief Executive of the Ministry on 30 September 2024.

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.

Note 1

Statements of accounting policies – continued

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 2024 budget figures are for the year ended 30 June 2024 and were published in the 2022/23 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 ending 2023/24.

The forecast figures are those included in the Budget Economic and Fiscal Update for the year ending 30 June 2025.

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 2025 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 16 April 2024. 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 2025 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 2024/25 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 16 April 2024, 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.
- Estimated year-end information for 2023/24 was used as the opening position for the 2024/25 forecasts.

The actual financial results achieved for 30 June 2025 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

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 takes into account 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.

Note 3

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 2023 \$000	Actual 2024 \$000
Salaries and wages	21,590	21,670
Training and development	187	101
Employer contributions to defined contribution plans	655	670
Other personnel costs	434	813
Total personnel costs	22,866	23,254

Note 4

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 2023 \$000	Actual 2024 \$000
Fees for audit of financial statements	140	125
Rental and leasing expenses	1,258	1,034
Other occupancy expenses	342	353
Publicity and advertising	393	18
Professional and specialist services – Consultancy	3,430	955
Professional and specialist services – Contractors	4,677	470
Travel and associated expenses	556	259
Information communication technology	1,438	1,473
Payments to other organisations*	611	596
Other operating expenses	5,209	1,344
Total operating expenses	18,054	6,627

*Payments to other organisations relates to projects including the Cultural Diplomacy International Programme, the Ngākahu National Repatriation Project and the Tohu Whenua Programme.

Note 5

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 2024 was 5% (2022/23: 5%).

Note 6

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 2023 \$000	Actual 2024 \$000
Debtors and other receivables		
Trade debtors	56	33
Debtor Crown	5,227	15
Total debtors and other receivables	5,283	48

Note 7

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.

Note 7

Property, plant and equipment – continued

	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 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
Additions	65	-	-	-	-	65
Disposals	-	(54)	(34)	-	-	(88)
Work in progress *	-	-	-	-	-	-
Balance at 30 June 2024	1,192	27	475	614	21	2,329
Accumulated depreciation and impairment losses						
Balance at 30 June and 1 July 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
Depreciation expense	125	6	43	54	-	228
Elimination on disposal	0	(51)	(34)	-	-	(85)
Balance at 30 June 2024	1,063	23	258	274	4	1,622
Carrying amounts						
At 30 June and 1 July 2022	325	19	310	446	17	1,117
At 30 June 2023	189	13	260	394	17	873
At 30 June 2024	129	4	217	340	17	707

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

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 2023 \$000	Actual 2024 \$000
Trade creditors	241	323
Accrued expenses	1,207	1,583
GST payable	594	219
PAYE payable	324	284
Deferred Revenue	-	-
Total creditors and other payables	2,366	2,409

Note 9

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.

Provisions are not recognised for net deficits from future operating activities.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pretax discount rate based on market yields on government bonds at balance date with terms to maturity that match, as closely as possible, the estimated timing of the future cash outflows. The increase in the provision due to the passage of time is recognised as an interest expense and is included in “finance costs”.

Restructuring

A restructuring provision is recognised for costs arising from an organisational change process during 2023/24. The costs incurred were redundancy payments to affected staff and related outplacement support, organisational change consulting and legal fees. Some outstanding payments to affected staff will be made after balance date.

Employment agreement claim

The Public Service Association has filed proceedings with the Employment Relations Authority claiming the Ministry has been inconsistent in paying employees with differing hours of work. The outcome of this matter and potential liability to the Ministry for payments in previous years is uncertain. The amount provided represents the weighted probabilities of a range of possible outcomes.

Breakdown of provisions and further information

	Actual 2023 \$000	Actual 2024 \$000
Current portion	-	
Restructuring	-	44
Employment agreement claim	-	360
Total current portion	-	404
Total non-current portion	-	-
Total provisions	-	404

	Restructuring \$000	Employment Agreement claim \$000	Total \$000
Balance at 30 June/1 July 2022	-	-	-
Additional provisions made	-	-	-
Amounts used	-	-	-
Balance at 30 June 2023	-	-	-
Additional provisions made	1,024	360	1,384
Amounts used	(980)	-	(980)
Balance at 30 June 2024	44	360	404

Note 10

Return of operating surplus

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

	Actual 2023 \$000	Actual 2024 \$000
Net surplus/(deficit)	1,769	865
Total return of operating surplus	1,769	865

Note 11

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 2023 \$000	Actual 2024 \$000
Current portion		
Annual leave	1,144	1,009
Long service leave	65	58
Total current portion	1,209	1,067
Non-current portion		
Long service leave	132	140
Total non-current portion	132	140
Total employee entitlements	1,341	1,207

Note 12

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 comprise 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 the 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 its goals and objectives for which it has been established while remaining a going concern.

Note 13

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 credit 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 2023 \$000	Actual 2024 \$000
Financial assets measured at amortised cost		
Cash and cash equivalents	600	5,412
Debtors and other receivables	56	33
Total financial assets	656	5,445
Financial liabilities measured at amortised cost		
Creditors and other payables	241	322
Total financial liabilities	241	322

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.

Note 13

Financial instruments – continued

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 at any one time 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 2024 are subject to the expected credit loss requirements of PBE IPSAS 41, 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 14

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 2023 \$000	Actual 2024 \$000
Remuneration	1,797	2,100
Full time equivalent staff	6.0	7.0

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 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 15

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

There is no significant variances to budget. Other operating expenses were lower than originally forecast due to some costs for the evaluation of COVID programmes and the Te Tai Whakaea Treaty Settlement Stories programmes were deferred in to 2024/25.

Statement of financial position

Cash

Cash at 30 June 2024 is higher than budgeted by \$3.0 million due to the surplus of higher payable in forecast and lower capital spending than expected.

Creditors and other Payables

Payables are higher than budgeted by \$0.9 million due to higher activity in June than forecast as well as \$0.6m for salary expenses unpaid due to the timing of fortnightly payroll.

Statement of cash flows

Receipts from the Crown

Receipts are higher than budgeted by \$5.0 million due to the draw down of the Crown Debtor.

Payments to suppliers

The variance of \$2.8 million is due to the budget netting off proceeds of a Crown debtor with payments to suppliers. Actual cash flows are materially consistent with budgeted operating expenses.

Note 16

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 2024 (2023: nil).

Hōtaka me te tauākī moni me whakapau ā-waho

Non-departmental schedules and statement of trust monies

For the year ended 30 June 2024.

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 2024

	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000
Vote Arts, Culture and Heritage			
Broadcasting Standards Authority – fines	3	-	2
Gain on Property Revaluations	-	-	5,468
Miscellaneous	-	-	1
Total non-departmental revenue	3	-	5,471

* 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 2024

	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000
Vote Arts, Culture and Heritage			
Repayment of Advanced Advertising Initiative loans	5	-	-
Total non-departmental capital receipts	5	-	-

* The Statement of Accounting policies provides explanations of these figures, which are not subject to Audit

Schedule of non-departmental expenses for the year ended 30 June 2024

	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000
Vote Arts, Culture and Heritage and Vote Sport and Recreation			
Grants, subsidy and benefit expenses	137,466	70,046	85,818
Other operating expenses	500,229	492,213	499,668
Net loss on concessionary loan fair value remeasurement	(5)	-	-
Depreciation and impairment	1515	1,060	936
GST input expense	96,592	84,498	93,568
Total non-departmental expenses	735,797	647,817	679,990

* 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 2024

Schedule of non-departmental assets as at 30 June 2024

	Note	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000
Assets				
Current assets				
Cash and cash equivalents		1,078	1,078	9,658
Prepayments		4,227	-	163
Debtors and other receivables	2	6,240	20	3,833
Total current assets		11,545	1,098	13,654
Non-current assets				
Property, plant and equipment				
Land	4	5,110	5,110	14,930
Buildings	3	36,910	35,897	50,867
Leasehold improvements	5	404	359	357
Intangible Assets				
Digitisation of TVNZ Archive	6	4,583	4,583	11,284
Total non-current assets		47,007	41,366	77,437
Total non-departmental assets		58,552	42,464	91,091

* The Statement of Accounting policies provides explanations if these figures, which are not subject to Audit

In addition, the Ministry monitors ten 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 2024.

Schedule of non-departmental liabilities as at 30 June 2024

	Note	Actual 2023 \$000	Budget* 2024 \$000	Actual 2024 \$000
Liabilities				
Current liabilities				
Creditors and other payables		753	5,000	1,351
Grants Payable	7	19,761	-	7,302
Provisions	8	73,418	40,000	45,070
Total current liabilities		93,932	45,000	53,723
Total non-departmental liabilities		93,932	45,000	53,723

* The Statement of Accounting policies provides explanations if 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 2024.

Schedule of non-departmental contingent assets and contingent liabilities

as at 30 June 2024

Contingent liabilities

The Ministry, on behalf of the Crown, had no contingent liabilities as at 30 June 2024 (2024: nil).

Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets as at 30 June 2024 (2023: nil).

Schedule of non-departmental commitments

as at 30 June 2024

The Ministry, on behalf of the Crown has no non-cancellable capital commitments (2023: nil).

	Actual 2023 \$000	Actual 2024 \$000
Capital commitments		
Not later than one year	-	-
Total non-cancellable capital commitments	-	-

The Ministry, on behalf of the Crown, has no non-cancellable lease commitments (2023: 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 2024.

Statement of trust monies

For the year ended 30 June 2024

	Opening balance 2023 \$000	Contributions \$000	Distributions \$000	Revenue \$000	Expenditure \$000	Closing balance 2023 \$000
New Zealand Historical Atlas	10	-	-	1	-	11
New Zealand History Research	256	-	(108)	11	-	159
New Zealand Oral History Awards	1,048	-	(105)	57	-	1,000
War History	18	-	-	1	-	19
Retentions Trust	-	8	-	-	-	8
Total	1,332	8	(213)	70	-	1,197

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.

Retentions Trust

This trust was established to hold retention money in accordance with Construction Contracts (Retention Money) Amendment Act that came into force on 5 October 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 2024. 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 2024.

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).

New or amended standards adopted

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.

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 are 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.

Note 1

Statement of accounting policies – continued

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 between 0.8% and 2.2% per annum depending on componentisation to structure, roof etc. 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 2024 budget figures are for the year ended 30 June 2024 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 2023/24.

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 2024 are current [2023: All receivables current].

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 six months overdue.

	Actual 2023 \$000	Actual 2024 \$000
Loans receivable		
Face value of loans	57	57
Less: write down at initial recognition, impairment and other fair value changes	(57)	(57)
Carrying value of loans receivable	-	-
Debtors and other receivables		
Face value of debtors and other receivables	6,240	3,833
Less: allowance for credit losses	-	-
Carrying value of debtors and other receivables	6,240	3,833
Total receivables	6,240	3,833
Total receivables are represented by:		
Current	6,240	3,833
Non-current	-	-

Note 3

Non-residential buildings

	Massey Memorial \$000	National War Memorial \$000	Canterbury Earthquake Memorial \$000	Pukeahu National War Memorial Park \$000	Erebus Memorial \$000	Total buildings \$000
Cost or valuation						
Balance at 30 June / 1 July 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
Additions	-	-	-	-	-	-
Net transfers to/from Work in Progress	-	-	-	-	-	-
Revaluation	(84)	5,977	933	5,351	-	12,177
Balance at 30 June 2024	436	8,838	10,044	31,311	817	51,446
Accumulated depreciation and impairment losses						
Balance at 30 June / 1 July 2022	25	100	139	626	-	890
Depreciation expense	25	100	139	626	-	890
Impairment Expense	-	-	-	-	579	579
Depreciation reversal on revaluation	-	-	-	-	-	-
Balance at 30 June / 1 July 2023	50	200	278	1,252	579	2,359
Depreciation expense	25	100	139	626	-	890
Depreciation reversal on revaluation	(75)	(300)	(417)	(1,878)	-	(2,670)
Impairment Expense	-	-	-	-	-	-

Table continues on next page

Note 3

Non-residential buildings – continued

	Massey Memorial \$000	National War Memorial \$000	Canterbury Earthquake Memorial \$000	Pukeahu National War Memorial Park \$000	Erebus Memorial \$000	Total buildings \$000
Balance at 30 June 2024	-	-	-	-	579	579
Carrying amounts						
At 30 June and 1 July 2022	495	2,761	8,972	25,334	813	38,375
At 30 June 2023	470	2,661	8,833	24,708	238	36,910
At 30 June 2024	436	8,838	10,044	31,311	238	50,867

Revaluations

The National War Memorial, Massey Memorial, Canterbury Earthquake Memorial and Pukeahu National War Memorial Park were revalued as at 30 June 2024 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 2024 is \$13.878 million (2023: \$1.494 million).

Note 4

Land

	Massey Memorial \$000	National War Memorial \$000	Total Land \$000
Cost or valuation			
Balance at 30 June / 1 July 2022	610	4,500	5,110
Additions	-	-	-
Revaluation	-	-	-
Reclassification	-	-	-
Balance at 30 June 2023	610	4,500	5,110
Additions	-	-	-
Revaluation	220	9,600	9,820
Reclassification	-	-	-
Balance at 30 June 2024	830	14,100	14,930

The National War Memorial and the Massey Memorial were revalued as at 30 June 2024 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 2024 is \$6.815 million (2023: nil). The cumulative value of unrecognised revaluations in this asset class is nil (2023: loss of \$3.006 million).

Note 5

Leasehold improvements

	Queen Elizabeth II Pukeahu Education Centre \$000	Total Leasehold Improvements \$000
Cost or valuation		
Balance at 30 June / 1 July 2022	695	695
Additions	-	-
Balance at 30 June 2023	695	695
Additions	-	-
Revaluation	-	-
Balance at 30 June 2024	695	695
Accumulated depreciation and impairment losses		
Balance at 30 June / 1 July 2022	245	245
Depreciation expense	46	46
Balance at 30 June 2023	291	291
Depreciation expense	46	46
Balance at 30 June 2024	337	337
Carrying amounts		
At 30 June and 1 July 2022	450	450
At 30 June 2023	404	404
At 30 June 2024	358	358

Note 6

Intangible assets

	TVNZ Archive \$000	Total Intangible Assets \$000
Cost or valuation		
Balance at 30 June / 1 July 2022	-	-
Additions	4,583	4,583
Reclassification	-	-
Balance at 30 June 2023	4,583	4,583
Additions	6,701	6,701
Reclassification	-	-
Balance at 30 June 2024	11,284	11,284

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, 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 aging analogue physical media. Ngā Taonga Sound and 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.

The process to digitise the physical media started in 2022-23 and as at 30 June 2024, over 94% of physical media has been digitised with 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.

4. Premium Production 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 Aroki 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 2022	-	5,500	2,079	23,820	-	31,399
Additional provisions made	2,566	15,734	70,427	(1,014)	1,515	89,228
Amounts used	(2,566)	(6,734)	(67,763)	(24,140)	(997)	(102,200)
Balance at 30 June / 1 July 2023	-	14,500	4,743	(1,334)	518	18,427
Additional provisions made	976	2,500	35,830	929	3,987	44,222
Unused amounts reversed	-	(2,500)	-	(3,162)	-	(5,662)
Amounts used	(876)	(8,500)	(39,789)	-	(4,087)	(53,252)
Balance at 30 June 2024	100	6,000	784	(3,567)	418	3,735
Grant funding to be repaid disclosed as a receivable (note 2)						3,567
Total Grants Payable at 30 June 2024						7,302

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 (NZSPR)

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 is now over \$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 provision has been revised to reflect the accrual of interest and independent valuations obtained for the negotiating parties. There remains a wide range in possible outcomes as at 30 June 2024.

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 2024 detailed design has been completed and the costs have been updated to new independent estimates or contracted work. The higher provision reflects inflation in construction costs since the early concept design in 2020 and changes in the strengthening solution.

	NZSPR Rebates \$000	Public Works Act \$000	Seismic Strengthening \$000	Total Provisions \$000
Balance at 30 June/1 July 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
Additional provisions made	45,247	698	2,964	48,909
Amounts used	(76,105)	(16)	(1,136)	(77,257)
Balance at 30 June 2024	33,014	3,670	8,386	45,070
Current portion	33,014	3,670	8,386	45,070
Non-current portion	-	-	-	-
Total provisions	33,014	3,670	8,386	45,070

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 2023 \$000	Actual 2024 \$000
Financial assets measured at amortised cost		
Cash and cash equivalents	1,078	9,658
Debtors and other receivables	6,240	3,833
Total financial assets	7,318	13,491
Financial liabilities measured at amortised cost		
Creditors and other payables	753	1,343
Total financial liabilities	753	1,343

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 2024 are subject to the expected credit loss requirements of PBE IBSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

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 2024, the expected cash outflows from payables maturing within six months is \$2.645m (2023: \$20.514m). 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 greater than budgeted by \$10 million. This was mainly due to \$43 million of New Zealand Screen Production Grants. This is a multi-year fund and the budget had phased the expenses across different years.

The increase was offset by:

- Regional Culture and Heritage grants were \$21 million lower than budgeted. Conditions are placed on these grants linked to the progress of the projects funded. These conditions were not met as at 30 June 2024.
- Other initiatives were \$9 million lower than budgeted. This is mainly a planned government grant towards building a National Fale Malae. Delays in this project mean the funding was transferred to 2024/25.
- Other minor differences totalling \$3 million.

Schedule of non-departmental assets

Cash and cash equivalents

Actual cash was lower than budgeted by \$8 million greater than budgeted to maintain a higher cash float for meeting day to day expenses.

Debtors and other receivables

The balance of \$4 million relates to funding provided for the Premium Production Fund Covid recovery initiative. Unspent funding from this initiative is recorded as a receivable from the delivery agency.

Pūrongo kaiarotake motuhake

Independent auditor's report

To the readers of Ministry for Culture and Heritage's annual report for the year ended 30 June 2024.

The Auditor-General is the auditor of 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 94 to 123, that comprise the statement of financial position, statement of commitments, statement of contingent assets and liabilities as at 30 June 2024, 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 2024 on pages 41 to 53; and
- the statements of departmental and non-departmental expenses and capital expenditure against appropriations for the year ended 30 June 2024 on pages 78 to 91.
- the schedules of non-departmental activities and statement of trust monies which are managed by the Ministry on behalf of the Crown on pages 124 to 148 that comprise:
 - > the schedules of assets; liabilities; commitments; and contingent assets and contingent liabilities as at 30 June 2024;
 - > the schedule of revenue; expenses; and capital receipts for the year ended 30 June 2024;
 - > the statement of trust monies for the year ended 30 June 2024; 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 2024; 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 2024:
 - › 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 2024;
 - revenue; expenses and capital expenditure for the year ended 30 June 2024;
 - the statement of expenditure and capital expenditure against appropriations for the year ended 30 June 2024; and
 - the statement of trust monies for the year ended 30 June 2024.

Our audit was completed on 30 September 2024. 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 Ministry 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 1 to 40 and 54 to 76, 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

Te Kāwanatanga o Aotearoa
New Zealand Government

