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2024–2025

Te Kāwanatanga o Aotearoa
New Zealand Government

Te Puni Kōkiri
MINISTRY OF MĀORI DEVELOPMENT

Pūrongo-ā-tau
Annual Report

Mō te mutunga o te tau
i te 30 o ngā rā o Pipiri 2025
For year ended 30 June 2025

Presented to the House of Representatives pursuant to section 44 (1) of the Public Finance Act 1989

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He Kupu Whakataki
Introduction

Mai i te Tumu Whakarae mō Te Puni Kōkiri
From the Secretary for Māori Development

I am pleased to present the 2024/2025 Annual Report of Te Puni Kōkiri for the financial year ending 30 Pipiri 2025, my seventh as Secretary for Māori Development.

Since our last Annual Report our strategic context has shifted, most significantly in terms of the transfer of functions from Te Arawhiti (now Te Tari Whakatau) and our increased focus on monitoring the system. These changes warranted careful consideration as we refreshed the Strategic Intentions, ensuring that Te Puni Kōkiri has clearly defined our role within the public service and sharpened our strategic focus. As a result, this will be the final year that Te Puni Kōkiri reports against the 2020–2024 Strategic Intentions.

As we reflect on the progress made under the 2020-2024 Strategic Intentions, our vision of Thriving Whānau remains core to Te Puni Kōkiri. We believe that when whānau thrive, so too do their communities, Iwi, hapū, and ultimately, all of Aotearoa. This vision drives our efforts to build an Aotearoa where whānau can all stand, thrive, and belong.

The strategy has held well to provide Te Puni Kōkiri with clarity of vision, role, purpose and our strategic priorities. Our focus has been to promote different ways of delivering to, for, and with Māori by adopting approaches that shift the delivery of services closer to the community and to entities that are known and trusted by Māori.

Whānau-centred, locally led and government enabled is our delivery approach that acknowledges that the public service does not deliver for all Māori. This approach builds on proven practices and partnerships beyond government, it takes what we have learned about what works for and with Māori, and the vital role and expertise of those operating outside the public service. Alongside this, Te Tautuhi ō Rongo, our public policy approach, provides a framework for the public service to ensure that decision making at the highest level is deliberately considering the collective and individual rights of Iwi and Māori. This helps inform the policy development process including service design and delivery.

In Hereturikōkā 2024, Cabinet agreed to changes to transform the Government's approach to Māori development, as well as to clarify agency functions and position Te Puni Kōkiri for strategic influence. These changes encompass Te Tiriti o Waitangi | The Treaty of Waitangi, social, economic and cultural development, and ensure that Te Puni Kōkiri can effect intergenerational transformation for, and with, Māori. Part of this transformation included the transfer of some functions from Te Arawhiti (Te Tari Whakatau) to Te Puni Kōkiri, relating to Māori Crown relations, namely:

- Advising on the distinct rights, interests and responsibilities of hapū, Iwi and Māori
- The implementation of Treaty settlement commitments.

The transfer of Māori-Crown Relationship functions to Te Puni Kōkiri was completed on 24 Huitanguru 2025 and we are now delivering on them. The transfer has positioned Te Puni Kōkiri as a key contributor to improving the Government's capability and commitment to enhancing the relationship between Iwi and Māori and the Crown.

As we transition to our new Strategic Intentions 2025-2029, we build on the foundations laid by our previous strategy. Our new strategy reflects Cabinet's 2024 decisions and a renewed focus for Māori development, positioning Te Puni Kōkiri for strategic influence. Recognising our legislative mandate under the Māori Development Act 1991, this positioning elevates our monitoring and mentoring responsibilities and emphasises our role in holding other agencies to account for delivering public services to, for, and with Māori. Our new strategic intent will bring our approaches to the forefront and sets out how we intend for these to inform our work to improve outcomes to, for, and with Māori.

Te Puni Kōkiri remains dedicated to our vision of Thriving Whānau and over the last year we delivered outcomes to and for communities, Iwi, hapū, and ultimately, all of Aotearoa. This is only possible because of our dedicated team of public servants, who I would like to thank for their work over the past 12 months.

Mauria te pono.

Dave Samuels

Te Tumu Whakarae mō Te Puni Kōkiri
Secretary for Māori Development

Ko tā mātou Rautaki
Our Strategy

Our strategic framework provides a line of sight between our vision, our purpose, our role, our three strategic priorities, and our nine focus areas that best position the Ministry for strategic impact. Underpinning this are our values that reflect how we work within Te Puni Kōkiri, across Government, and with whānau, hapū, Iwi Māori, and Māori entities.

Progress against our Strategic Intentions

2024/25 is the final year we will report against our 2020-2024 Strategic Intentions.

Throughout our focus area chapter (pages 9 to 57) we demonstrate how our mahi contributes towards our strategic objectives. Our performance chapter (pages 59 to 69) sets out the performance framework we have used to track and report performance and progress against our Strategic Intentions.

Te Wero
We pursue excellence

He Toa Takitini
We work collectively

Manaakitanga
We value people and relationships

Ture Tangata
We are creative and innovative

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Ko ā mātou Mahi
Our Mahi

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Ko ā mātou Mahi
Our Mahi

Our Focus Areas

Māori Economic Resilience

Te Ao Māori

Equitable & Effective Public Sector Performance for Māori

Māori Economic Resilience

The investment made to recover from COVID-19 builds a more sustainable, resilient and inclusive Māori economy.

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Housing

Our Focus Area Goal

Working with partner agencies to ensure whānau have access to healthy homes with stable tenure and have opportunities for home ownership and investment.

Our Focus Area Outcome

Iwi, hapū, whānau and Māori realise their aspirations for their whenua and housing.

Our Outcome Measures

- Proportion of Māori who live in an owner-occupied home or home owned by an Iwi, hapū or Māori land trust.
- Proportion of Māori who live in homes with no major problems (cold, damp, mould, repairs).
- Case studies of examples of Iwi, hapū, whānau and Māori realisation of whenua aspirations.

Our housing mahi is not only about building whare – it is also about supporting whānau connections to whenua and whakapapa, strengthening communities, building whānau resilience, providing training and opportunities for skills-development, and enabling growth in Māori-owned business.

We work to ensure whānau have access to healthy homes with stable tenure, opportunities for home ownership and the foundations to prosper through:

- Influencing policy, with a focus on identifying and removing the barriers for developing housing on whenua Māori, and by assessing opportunities within the housing system to improve and support better housing outcomes for, and with, Māori
- Direct investment in new housing supply on papakāinga, critical whare repairs for whānau with low-incomes and wrap-around programmes to build capability, including financial literacy.

Te Puni Kōkiri drew on its history of delivering housing for Māori whānau, hapū and Iwi to partner with Te Tūāpapa Kura Kāinga | Ministry of Housing and Urban Development in the establishment of, the four-year initiative, Whai Kāinga Whai Oranga. 2024/25 marks a milestone for our Māori housing mahi as Whai Kāinga Whai Oranga, is appropriately transitioned fully to the Ministry of Housing and Urban Development.

Te Puni Kōkiri is refocussing its functions from delivery-focussed to strategic influence, monitoring and mentoring, and providing guidance and support to strengthen capability across the Māori housing sector.

Whai Kāinga Whai Oranga

2024/25 marks the final year of Te Puni Kōkiri involvement in the Whai Kāinga Whai Oranga programme, a joint Māori housing initiative between Te Puni Kōkiri and Te Tūāpapa Kura Kāinga | Ministry of Housing and Urban Development. With a combined investment of $730 million, Whai Kāinga Whai Oranga remains the largest investment in Māori housing in decades. Te Puni Kōkiri was allocated $138.6 million of the $730 million to fund outcomes in the programme, with the remaining amount being provided to the Ministry of Housing and Urban Development.

As at 30 Pipiri 2025, the programme has supported significant outcomes, including:

- 1,005 new homes approved or contracted, exceeding the target of 1,000
- 633 home repairs approved or contracted, progressing well toward the target of 700
- 2,417 infrastructure sites approved or contracted progressing well toward the target of 2,700
- $27 million of capability funding approved or contracted to Māori housing providers.

A key component of the programme was testing a devolved approach to housing investment through Iwi-led Prototypes. Funding was directed to Iwi groups who are best positioned to connect with and deliver for Māori communities. This whānau-centred, locally led, government-enabled model demonstrated how co-investment approaches empower Māori to deliver for their communities, build internal capability, and foster innovation and resilience.

Te Puni Kōkiri supported four Iwi-led housing Prototypes, who were originally contracted to deliver a minimum of 488 homes and up to 615 infrastructure sites as follows:

- Ka Uruora Trustee Limited – 172 homes and 203 infrastructure sites
- Toitū Tairāwhiti Housing Limited – 150 homes and 150 infrastructure sites
- Ngāti Kahungunu Iwi Incorporated – 86 homes and up to 152 infrastructure sites
- Te Pouahi o Te Taitokerau – A minimum of 80 homes and 110 infrastructure sites.

As at 30 Pipiri 2025, the Iwi Prototypes had completed 198 houses with code of compliance and have commenced construction on a further 116 houses. They have also completed 316 infrastructure sites and commenced construction on a further 118 infrastructure sites.

Furthermore, two Iwi Prototypes have been provided additional funding to deliver a further 175 houses and 175 infrastructure sites. The Iwi Prototypes have generated increased employment opportunities for whānau and provided housing for whānau in low social economic areas or areas of low housing supply.

Another success of the Whai Kāinga Whai Oranga programme was the ability of Iwi Prototypes to pivot from their original delivery programme to provide urgent support to whānau impacted by Cyclone Gabrielle. This included leading a cabins programme for whānau who had been displaced from their homes and providing critical repairs to damaged homes to allow whānau to return from temporary accommodation back into their whānau home. This had wider positive social, health, cultural and economic outcomes for impacted whānau.

Beyond funding, Te Puni Kōkiri played a critical role in prototyping new delivery models and mentoring the Ministry of Housing and Urban Development, helping build capability, capacity and trusted relationships with providers. This support was always intended to conclude on 30 Pipiri 2025, marking the completion of our involvement in the programme.

In addition to the Iwi-lead Prototypes, Te Puni Kōkiri contracted the delivery of 163 further new homes, with 109 having achieved code of compliance and a further 24 at practical completion stage. We continue to manage the remaining projects to completion. Following the programme's extension to Hakihea 2027, responsibility for the ongoing delivery of Whai Kāinga Whai Oranga now transitions to the Ministry of Housing and Urban Development, who will continue to lead this important kaupapa.

The Whai Kāinga Whai Oranga programme is an exemplar of our delivery approach of whānau-centred, locally led, government enabled.

Papakāinga – National Environmental Standard

Papakāinga helps whānau to reconnect with their ancestral land. Whānau having access to papakāinga contribute to better housing, health, employment and educational outcomes.

In Haratua 2024, Te Puni Kōkiri commissioned research into the experience of whānau living on papakāinga, one participant reported:

> "For the last five years, [koro] was in and out of hospital continuously with his heart, with his breathing. We've been home on his papakāinga since Mahuru 2022, and, he hasn't even been to hospital. He hasn't had any issues ... [his] mental health has improved as well."

There are many barriers that make it challenging for owners of Māori land to develop papakāinga to provide homes for their whānau. In many areas, for example, district plan rules restrict the ability of whenua owners to develop multiple homes on rural whenua. In late 2024, we carried out targeted engagement with papakāinga experts, Māori planners, local government, and Iwi, to inform policy for national direction under the Resource Management Act 1991. The intent was to reduce regulatory barriers for Māori landowners and to ensure that planning rules across the motu to enable papakāinga.

Following ministerial agreement to the high-level policy proposals, we consulted on a proposal for a National Environmental Standard for Papakāinga. On 30 Pipiri 2025, as part of public consultation, broad engagement with Māori landowners and further engagement with experts, planners and Iwi, was underway. Consultation was completed on 28 Hōngongoi 2025, and subject to ministerial decisions, we expect National Environmental Standard for Papakāinga to come into force in late 2025 or early 2026.

Housing Investment

Te Puni Kōkiri delivers our Māori housing programme through three main initiatives:

Developing new housing supply on papakāinga

The development of affordable, safe, warm and secure housing provides a base for economic and community development for and with whānau. Building on papakāinga support whānau to maintain a connection to their whenua, where identity and whakapapa can come together, enabling intergenerational living, strengthening cultural and spiritual identity, and uplifting te reo Māori. In the 2024/25 year, we contracted the delivery of 65 new affordable rental homes on papakāinga.

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2024/25 Housing Investment

$82.983m[1]

Total appropriation for 2024/25 Budget

65

new affordable rental homes co-funded to be built

203

critical repairs to whānau-owned homes contracted

49

Sorted Kāinga Ora programmes delivered

Improving the quality of Māori-owned homes

To ensure homes are warm, safe, and liveable, Te Puni Kōkiri funds critical repairs to homes owned by whānau with low-income who cannot fund the repairs themselves. In the 2024/25 year, 203 critical repairs were contracted through community based rōpū.

Building financial capability

Te Puni Kōkiri, in partnership with Te Ara Ahunga Ora | The Retirement Commission, delivers the Sorted Kāinga Ora programme which is designed to build financial capability of whānau throughout the motu. In 2024/25, 49 programmes were contracted to provide approximately 950 individuals across multiple whānau with the skills and resilience to work toward their housing aspirations.

Housing Investment: Ngātokowaru Papakāinga

Case study

Te Puni Kōkiri is supporting the Ngātokowaru Marae Trustees to lead a transformative papakāinga development initiative to address critical and affordable housing needs for kaumātua in Hōkio (Horowhenua district). Three two-bedroom whare will be constructed in the vicinity of the Ngātokowaru Marae. These units include sustainable features such as solar and are self-sufficient in-storm water and sewer septic systems.

Not only will this project provide a warm and safe whare for kaumātua but enable kaumātua to live and remain connected on their whenua keeping them deeply rooted to their whakapapa and tūrangawaewae.

In addition to providing warm and safe housing, the initiative supports the local Māori economy and strengthens community development.

The marae trustees partnered with a whānau-owned business to undertake the building consents and construction, ensuring the project reflects whakapapa, local capability, and kaupapa Māori values. As the first stage of a wider papakāinga development in Hōkio, it lays a strong foundation for future housing. The hapū is also investigating land purchase opportunities near the marae, helping to spark interest and momentum for long-term development in the rohe.

1 Appropriation was reduced to $67.15 million following the transfer of $15.83 million to the Ministry of Housing and Urban Development as part of the Whai Kāinga Whai Oranga programme.

Employment

Our Focus Area Goal

Influencing partner agencies to maintain labour market attachment and get more Māori in higher skilled jobs.

Our Focus Area Outcome

Māori have improved access to and higher rates of participation in high-quality education, training and meaningful employment.

Our Outcome Measures

- Māori employment rate.
- Māori unemployment rate.
- Māori labour force participation rate.
- Proportion of rangatahi not in employment, education or training (aged 15–24).

Te Puni Kōkiri plays an active role in improving education, training and employment opportunities for and with Māori.

Through our policy function, we provide advice on new and existing policies within the education, training and employment sectors that could significantly impact on Māori. These range from school attendance, curriculum, careers and vocational education systems, work and skills training, and employment conditions.

Through our regional networks, we are working collaboratively with other agencies to improve employment opportunities and support more Māori into higher paid and higher skilled positions.

Through our investment programmes we are contributing to locally led initiatives that put the individual and their whānau at the centre of decisions to improve access to education, training and employment.

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Accelerated Māori Incomes

Through the Māori Development Fund, Te Puni Kōkiri prioritised structured, employer-led programmes that empower Māori employees to gain formal qualifications, move into higher-skilled roles, and achieve greater income security.

In 2024/25, 468 Māori employees were approved and enrolled in 488 NZQA level 4 and above qualifications across a range of industries. Many began with no or low qualifications (80 percent) and were in entry-level or lower-responsibility roles. Wāhine Māori made up 28 percent of enrolments. While we are committed to increasing this number, we placed strong focus on supporting those who participated, reflecting our ongoing commitment to equity and diverse leadership. With tailored mentoring, pastoral care, and strong employer support, these employees are building the skills needed to progress into leadership positions, secure higher earnings, and strengthen whānau wellbeing.

These programmes also supported 1,178 rangatahi Māori to develop practical skills, build confidence, and secure 1,148 essential documents (such as driver's licences and bank accounts) which are critical foundations for entering training and employment.

This kaupapa helps build a resilient Māori workforce and supports whānau to thrive now and in the future, ensuring Māori are ready to embrace new opportunities and lead confidently in an ever-changing world.

Increasing Māori Incomes

468

Māori employees supported

488

higher-level qualifications underway

Supporting Rangatahi to Succeed

1,178

rangatahi Māori supported

1,148

essential documents obtained

509

rangatahi Māori supported to get essential documents

669

rangatahi Māori supported to build resilience, grow skills, and handle life's challenges

Case study

Te Oho Mana Charitable Trust

Te Puni Kōkiri is supporting Te Oho Mana Charitable Trust (Te Oho Mana) to deliver and evaluate a whānau-centred programme for rangatahi. Te Oho Mana is based in Murihiku and works to support rangatahi and their whānau using mātauranga Māori and kōrero tuku iho.

The rangatahi leadership programme aims to help young people increase their mātauranga Māori and then apply this knowledge to better manage stressful situations and challenges. It includes noho marae, after school wānanga and activities. Te Oho Mana uses Whānau Ora and Te Whare Tapa Whā to evaluate the outcomes of the programme. The programme is expected to contribute to at least three (out of the nine) Government targets: Increased School Attendance, Reduced Child and Youth Offending, and Fewer People on the Jobseeker Support Benefit.

"All [the rangatahi participating] are sharing their mātauranga with their whānau and building stronger relationships and are focusing more on gaining their NCEA levels."

– Te Oho Mana Charitable Trust.

Te Oho Mana is a new entity working to serve its community. Through Te Puni Kōkiri support and investment, Te Oho Mana can purchase a tailored data and reporting platform so the organisation can track the difference it is making for rangatahi. This is helping build the systems and capability Te Oho Mana needs to manage future whānau centred programmes and funding contracts with other agencies.

A caregiver shared the difference the programme has made for their rangatahi:

"Before, I just hoped he'd make it through each day. Now, I can see his potential clearly. He's healing, he's confident, and he's proud of who he is. My hopes for him have shifted from fear to excitement I know he has a future ahead of him, and most importantly, he knows it too."

Case study

Quality Roading and Services Limited (Wairoa) Empowering Māori Through High-Level Qualifications

Quality Roading and Services (QRS) is the second-largest employer in Wairoa and has a workforce that is 75 percent Māori. The company plays a crucial role in local civil infrastructure and community growth. Recognising financial barriers and limited local training access, Quality Roading and Services partnered with Te Puni Kōkiri to launch a tailored development programme designed toupskill Māori employees and strengthen economic resilience.

With funding from the Māori Development Fund, Quality Roading and Services enabled 58 Māori employees to pursue advanced qualifications while remaining employed full time.

Programmes included civil infrastructure, surveying, environmental management, quality assurance, and leadership, spanning NZQA levels 4 to 8. Participants gained increased pay upon completion, supporting long-term income security, career progression, and enhanced whānau wellbeing.

The programme also reinforced internal succession planning, preparing future leaders from within, and inspired tamariki and mokopuna to see higher education and leadership as achievable pathways.

QRS plans to embed this kaupapa into its annual training strategy, ensuring local talent continues to thrive and contribute to Wairoa's growth.

> "This isn't just about qualifications – it's about changing lives. Our people are showing their tamariki and mokopuna what's possible. With this support, we're building a stronger future for Wairoa, one whānau at a time."
>
> – Quality Roading and Services Wairoa.

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Case study

FallProtect Limited – Lifting Māori Skills and Leadership In Scaffolding

FallProtect Limited, a Māori-Pasifika-owned scaffolding company based in Wairarapa, employs predominantly young Māori and Pacific workforce aged 17–24. Recognising a critical shortage of skilled workers in the region, FallProtect launched the *Betterlife/Te Oranga Pai Programme* with investment from the Māori Development Fund to upskill its team and build long-term industry capability.

14 Māori kaimahi were enrolled in NZQA-accredited scaffolding and management qualifications: 12 in the New Zealand Certificate in Scaffolding (Advanced) level 5 and two in First Line Management level 4.

The programme created structured career pathways that led directly to wage increases, enhanced job security, and the creation of new leadership and supervisory roles within the business. The initiative also strengthened partnerships with Iwi, hapū, and local organisations, fostering community resilience and building future opportunities for Māori in the construction sector. FallProtect's approach goes beyond technical skills – it supports holistic development, cultural connection, and long-term income growth for kaimahi and their whānau.

Looking ahead, FallProtect plans to embed this programme as a long-term, self-sustaining initiative, expand partnerships, and continue investing in Māori workforce development.

> “This programme is more than just training – it's about creating real opportunities for our Māori kaimahi to thrive, lead, and build better futures for themselves and their whānau.”
>
> – FallProtect Limited.

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Māori Enterprise

Our Focus Area Goal

Champion the growth and opportunities for Iwi and Māori business, including leading social procurement reforms.

Our Focus Area Outcome

Increased Māori business participation and growth for a thriving, sustainable and resilient Māori economy.

Our Outcome Measures

- Percentage of the total number of mandated agencies' procurement contracts awarded to Māori businesses.
- Percentage of total businesses that are Māori-owned businesses.
- Indicative margin for all Māori-owned businesses.

Our focus on Māori enterprise, growth and productivity is part of broader work across government to increase the productive capacity of the Māori economy, as a necessary component for the economic success for all of Aotearoa New Zealand.

Māori enterprise contributes to the prosperity of whānau, hapū, Iwi and Māori communities by providing income for owners, employment opportunities, as well as supporting community and regional economic development. This contribution is increasingly important within the overall economy, as enterprising Māori enter the self-employed and employer workforce in greater numbers, and Iwi and Māori collectives grow their productive assets.

Te Puni Kōkiri investments support the priorities identified in the Going for Growth with Māori | Tōnui Māori initiative announced by the Minister for Māori Development on 1 Paengawhāwhā 2025.

Through system level policy influence, regionally delivered support, and targeted investment, we are working to ensure that the needs of this fast-emerging business demographic are met, and their full potential realised in future gross domestic product and employment growth.

Going for Growth with Māori | Tōnui Māori

On 1 Paengawhāwhā 2025, the Minister for Māori Development launched Going for Growth | Tōnui Māori, a strategic action plan that tracks progress across activity to boost Māori economic development that is being delivered by multiple public service agencies, including Te Puni Kōkiri. The plan aligns with the Government's wider economic strategy, *Going for Growth*, and vision for Māori Development. It is designed to accelerate Māori economic growth through three focus areas:

- Targeted improvements to the regulatory and legislative framework applying to Māori-owned land
- Facilitating purposeful investment in infrastructure
- Boosting the export receipts of Māori businesses.

It reflects the increasing recognition of the Māori economy as a critical contributor to national prosperity.

Te Puni Kōkiri is leading coordination efforts across agencies, supported by a newly established monitoring and reporting framework. This framework captures progress across the three pillars and will provide data on system-level indicators, such as Māori access to capital, whenua development and export performance. The first report back using the reporting framework will be implemented early Mahuru 2025.

Te Puni Kōkiri leads several actions in Tōnui Māori, such as establishing a National Standards for Papakāinga (page 14), progressing targeted amendments to Te Ture Whenua Māori Act 1993 (page 38) and the Māori Trustee Act 1953, and progressing a biodiscovery system for indigenous flora and fauna.

Early progress under Tōnui Māori includes Government endorsement of over 20 Iwi and Māori-led projects under the 2024 Fast Track Act (The Act). Te Puni Kōkiri has a specific responsibility under section 18 of the Act for facilitating mana whenua consultation on applications through our regional connections.

Agencies are actively working to increase Māori access to capital and remove barriers for development of whenua Māori, while the collaborative Accelerated Export Capability Programme has enabled Māori exporters to visit overseas markets and develop new trade initiatives. Tōnui Māori brings a coordinated focus to Māori economic advancement. Te Puni Kōkiri will continue to track and share progress of the action plan as part of our long-term commitment to a thriving Māori economy.

Regional Infrastructure Fund

In Hōngongoi 2024, a $1.200 billion Regional Infrastructure Fund was established to invest in regional infrastructure projects to increase the productivity and resilience of regional Aotearoa New Zealand. The impact of this funding has been significant, contributing to regional economies and creating jobs, including progressing Iwi and Māori-led or partnered regional projects.

Te Puni Kōkiri works in partnership with Kānoa (Hīkina Whakatutuki | Ministry of Business, Innovation & Employment) to support the delivery of the Regional Infrastructure Fund and Māori Economic Development investment priority. Alongside this, we continue to advocate for funding settings and infrastructure investments that reflect Māori aspirations and meet regional needs.

Our role includes advising Kānoa on project proposals by leveraging our policy and regional insights and investment support. Our advice informs the Regional Development Ministers Group. We assess proposals through the lens of economic

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opportunity, strategic connection, and regional context to ensure that Māori-led and Māori-partnered projects are well-positioned to succeed.

Work on many projects is already underway, and regional communities are beginning to see short-term benefits from infrastructure development that may not have progressed without Government support. Six flood resilience projects have already been completed. This year, Te Puni Kōkiri has approved $11.603 million in Māori Development funding and supported 18 projects to help them prepare for Regional Infrastructure funding.

Māori Development Fund Investments

This year, the Māori Development Fund was concentrated to purposefully drive Māori enterprise growth, increasing Māori assets, exports and participation in technology by:

- Targeting investments to help accelerate the economic returns for Māori asset holders by enabling access to expertise that supports informed decisions and reduces project risk
- Investing in new and existing Māori export businesses with strong potential to significantly grow export revenue, these investments will generate positive outcomes for whānau, hapū, and Iwi
- Supporting Māori tech businesses with evident need, helping expand product ranges, scale for export, and grow Māori employment in the sector.

Māori-owned commercial entities are exploring a range of opportunities for growth, including diversifying into new areas and utilising technology. We have supported feasibility and design work for commercial and residential property developments, transport hubs building regional growth as well as tourism ventures and expanding aquaculture businesses. We have also supported Iwi and Māori entities to take a collective approach to investment in high-value investment opportunities.

Increased Productivity of Māori Assets

> “Iwi/hapū are significant contributors to the Māori economy and Aotearoa’s economic growth agenda and this growth is part of a much wider trend we’re seeing as Te Ōhanga Māori continues to develop rapidly. When the Māori economy grows, it strengthens the whole New Zealand economy – laying the groundwork for long-term sustainability and shared prosperity.”
>
> – David Harrison, ANZ NZ Head of Māori Relationships.[2]

Te Puni Kōkiri has made targeted investments to help accelerate the growth of productivity of Māori assets. In 2024/25, $12.101 million was invested in 31 initiatives

to increase the productivity of Māori assets. These investments aimed to accelerate economic returns from assets by ensuring Māori asset holders have access to the right expertise to make informed decisions, this support also helped reduce the risk to projects focussed on productivity gains for potential investors.

Māori-owned commercial entities are exploring opportunities for growth, including diversifying into new areas and utilising technology. Te Puni Kōkiri supported feasibility and design work for commercial and residential property developments, transport hubs, building regional growth as well as tourism ventures and expanding aquaculture businesses. We have also supported Iwi and other Māori entities to take a collective approach to investment in high-value investment opportunities.

2 Iwi businesses outperform through tough times | ANZ

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Growing Iwi and Māori Assets

From our investment in 2024/25

$12.101 million

was invested in 31 initiatives to increase the productivity of Māori assets

All initiatives expected to contribute to regional economic growth:

90%

of initiatives expected to create new employment opportunities

70%

of initiatives expected to create new infrastructure

63%

of projects expect to have more than 50% increase in revenue within the next 10 years

63%

of initiatives expect revenue to increase by over 50% within 10 years

69%

Most (69%) productivity-focused initiatives were in the business asset class

Increased Māori Exports

Te Puni Kōkiri provides investment support to new or existing Māori export businesses, who are able to achieve significant increases in export revenue. Te Puni Kōkiri investment priority of supporting Māori exporters aligns to the Government's goal of doubling the value of exports by 2034.

These investments will create a range of positive outcomes for whānau, hapū and Iwi. These include support for career development, new opportunities for Māori businesses through the circular economy, greater recognition of mātauranga Māori in global markets, and the promotion of sustainable practices that protect and care for te taiao.

In 2024/25 Te Puni Kōkiri provided investment support to 25 Māori exporters looking to significantly grow their export revenue, totalling $5.805 million (an average of $232,000 per business). Key industry areas of investment support include:

- **Agriculture, Forestry and Fishing** – with investments supporting high growth opportunities for established fishing operators and timber export and forest management providers
- **Manufacturing** – including the export of highly innovative green hydrogen energy

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- **Retail** – where businesses producing a wide range of consumer goods such as body-care, sports performance, nutraceutical and food and beverage products are supported.

Primary export markets for businesses we have supported include:

- **Australia and the United States of America** – particularly for businesses operating in retail and professional, scientific and technical services sectors
- **Singapore** – where businesses across a range of sectors want to establish themselves and seek longer term growth opportunities throughout Asia
- **Japan, the United Kingdom, France, Germany, Hong Kong** and the **United Arab Emirates** are other notable export markets that we have supported.

Key activities that investment support include:

- Brand awareness strategies and initiatives to increase in-market awareness
- The provision of expert consultants to complete research and development
- Legal and regulatory requirements and build partnership opportunities
- Upgrading production equipment and processes enabling businesses to scale their operations to meet demand.

Accelerating Māori Exports

From our investment in 2024/25

25

businesses received investment totalling $5.805m, an average of $232,000 per business. Of those:

88%

of businesses state that investment will increase their export capability

76%

have confirmed that investment will support growth that will align them with other forms of government funding particularly NZTE's International Growth Fund

65%

The overall number of FTE's are expected to grow 65% (from 410 to 677) over three years

50%

The majority are forecasting a more than 50% revenue increase over three years

Increased Māori Participation in Tech

Te Puni Kōkiri provides investment support to Māori technology businesses with evident need (e.g. unable to access capital or start-up support from other sources). Support ranges from increasing the range of products produced, scaling-up for export and, increasing the number of Māori employees in the tech sector.

Te Puni Kōkiri investment aligns with the Government's priority of using Aotearoa New Zealand's science, innovation and technology system to drive economic growth by increasing Māori participation in tech sectors.

In 2024/25, Te Puni Kōkiri provided investment to 11 businesses totalling $1.554 million (an average of $141,000 per business). Of the 11 businesses supported, five are currently exporting with a total annual export revenue of $7.401 million and a targeted increase of 50 percent over three years; a further four businesses intend to begin exporting.

Te Puni Kōkiri investment spans a range of industries and sectors including:

- Large investments benefitting Iwi, hapū, whānau and te taiao to:
  - develop cutting edge marine technology for aquaculture research and tourism based recreational experiences
  - unlock environmental kaitiaki based revenue opportunities from whenua Māori
  - build a data collection platform tailored for use by Māori and other indigenous communities globally.
- The development of products and services to grow opportunities for Māori Fin Tech and Health Tech businesses and to increase opportunities for Māori entities to invest in the Tech sector
- Investment to progress highly innovative, Māori led, engineering and research in fusion energy through employment pathways for Māori science and technology graduates in this field.

2025 New Zealand Hi-Tech Awards

- Two of the three finalists for Māori Company of the Year had received Te Puni Kōkiri investment including the winner, Deep Dive Division Limited (commercial and scientific dive specialists)
- Two additional companies supported by Te Puni Kōkiri, OpenStar Technologies (fusion energy research and development) and 1Centre Limited (open-trade online platform specialists) won awards at Te Ao Matihiko DigiTech Awards.

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Case study

Investment in the Tōtara Collective enables high-value investment opportunities for Māori entities

Through the Māori Development Fund, Te Puni Kōkiri co-invested in a 12-month pilot with the Tōtara Collective (Tōtara), under the leadership of Tauhara North No. 2 Trust. The Collective includes 20 geographically diverse post-settlement governance entities and Māori land trusts. The pilot aimed to grow the Collective, enhance peer learning, build investment capability, and establish a strong market presence.

Te Puni Kōkiri is working with Tōtara to transition from pilot to a self-sustaining model. From government investment of $0.988 million, the pilot has unlocked approximately $100 million in capital investment from Tōtara members. This demonstrates the effectiveness of the model in mobilising Māori capital and enabling participation in high-value sectors.

The co-investment from Te Puni Kōkiri for the pilot supported capability development, branding, communications, and due diligence costs. The pilot enabled 20 deals to be evaluated, 10 reached full due diligence, and two entered negotiations. External advice also supported feasibility assessments and investment readiness. Another major outcome was the negotiation of a deal with Pioneer Energy Group LP, where Tōtara Energy LP acquired a 30 percent stake. The partnership supports renewable energy growth and reflects the commitment of Tōtara to sustainable, locally based development.

Often, Māori entities seeking to diversify assets face barriers such as limited capital, high transaction costs, lack of access to due diligence expertise, restricted market access, and administrative burdens. The pilot showed that through collective action, shared resources, and support for informed governance can overcome these challenges.

The pilot has empowered Iwi, hapū, and Māori entities to invest at scale, supporting intergenerational wealth and Māori leadership in renewable energy. It has retained economic benefits in Aotearoa New Zealand, uplifting whānau and contributing to a more sustainable future. A survey of members of the Collective showed strong support for the kaupapa Māori approach and co-investment model.

The kaitono described our impact as:

> “Te Puni Kōkiri funding was catalytic – removing barriers, accelerating capability, and enabling shared infrastructure. This enabled enhanced governance, pooled resources, and dedicated coordination, and positioned Tōtara strongly for sustainable growth, expanded membership, and long-term Māori economic development.”

The success of the pilot provides a strong foundation for a scalable Māori investment platform that supports intergenerational wealth and economic resilience.

Case study

Okains Bay Seafood Limited

Okains Bay Seafood Limited is a whānau-owned business based in Ōtautahi that specialises in fishing and exporting Ling, a cod-like fish. A multi-generational business committed to sustainable fishing practices grounded in mātauranga Māori.

Okains Bay Seafood Limited identified a significant growth opportunity through the provision of increased volumes of premium catch to new, larger, higher value markets. To help the company achieve this, Te Puni Kōkiri is providing investment to support vessel upgrades which will increase processing capabilities and produce higher value products.

The investment support from Te Puni Kōkiri enabled Okains Bay Seafood Limited to achieve significant forecast revenue growth over the next 10 years; generate new employment and export opportunities; support economic resilience within the fishing sector positively impacting other Māori businesses; and maintain their commitment to sustainable fishing practises.

> “The investment from [Te Puni Kōkiri] has been instrumental in accelerating Okains Bay’s mission to be a world leader in sourcing and supplying sustainably caught seafood whilst fostering relationships with Māori and providing greater returns to Iwi. [The team at Te Puni Kōkiri] have really taken the time to get to know our business and it is through genuine partnership that they have been able to provide us the support we require to lead positive change.”
>
> – Okains Bay Seafood Limited.

The finalisation of a strategic partnership with Iwi entities will support each Iwi to maximise the potential of their Ling quota, generate additional revenue, and create a reliable framework that encourages further engagement and collaboration amongst stakeholders with common values and ambitions.

Te Ao Māori

The collective and individual rights of Māori as tangata whenua are recognised, protected, supported and invested in.

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Te Whare o te Reo Mauriora and Broadcasting

Our Focus Area Goal

Supporting the growth of a healthy and vibrant te reo Māori me ōna tikanga with a specific focus on modernising the Māori media and broadcasting sector.

Our Focus Area Outcome

Te reo Māori is a healthy, vibrant and thriving everyday language.

Our Outcome Measures

- Percentage of total population with the ability to speak more than a few words or phrases in te reo Māori.
- Percentage of total population who agreed or strongly agreed that the government should encourage and support the use of te reo in everyday situations.
- Number and value of media applications approved via Te Māngai Pāho grants management system.
- Hours of Māori content funded.
- Hours of Māori content produced.

Te reo Māori is a taonga and an area of specific importance to whānau, hapū, Iwi and Māori. Te reo Māori enhances the experience of cultural belonging and collective identity, helping Māori as individuals and as whānau to achieve and sustain their wellbeing. Te Puni Kōkiri supports whānau, hapū, Iwi and Māori, as kaitiaki of te reo Māori, by:

- Focusing on the active partnership model of Te Whare o te Reo Mauriora and co-leading the refresh of the Maihi Karauna – the Crown’s strategy for Māori language revitalisation 2019-2023, alongside Te Taura Whiri i te Reo Māori
- Playing a leadership role across policy initiatives enabling this that will enable this revitalisation, as seen with Te Ture mō Te Reo Māori 2016 | Māori Language Act 2016
- Investing in Māori language entities and monitoring their performance to ensure the promotion, uptake, quality and revitalisation of te reo Māori.

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Amendments to Te Ture mō Te Reo Māori 2016 | Māori Language Act 2016 through the Māori Purposes Bill

Throughout 2024/25, Te Puni Kōkiri worked in partnership with Te Mātāwai to progress several amendments to Te Ture mō Te Reo Māori 2016, resulting from the review of the Act in 2022. The proposed amendments will improve and strengthen the scope of Te Mātāwai to further support te reo Māori revitalisation efforts. Examples of the changes include:

- The Act currently provides for the use of a single chairperson. This amendment is being made to align the Act with how Te Mātāwai governance operates in practice using a co-chair arrangement
- Providing a new regulation-making power to enable Te Mātāwai more flexibility to make changes to the kāhui of Iwi in the Act
- Removing barriers to decision making via electronic means
- Clarifying the purpose of Te Mātāwai.

As part of this work, we successfully facilitated the translation of the amendments into te reo Māori undertaken by Māori language experts and Parliamentary Counsel Office. This is the first time amendments have been made to a dual language act with new legislative processes and wording being developed and adopted by the Parliamentary Counsel Office.

The Māori Purposes Bill (the legislative vehicle through which the amendments are being progressed) passed its first reading in Huitanguru 2025.

Specialist Advisory Group – Māori Language Sector

During 2024/25, the Minister for Māori Development engaged with Te Mātāwai and the Māori languages entities, Te Māngai Pāho, Te Taura Whiri i te reo Māori and Whakaata Māori on the best way to progress te reo Māori revitalisation.

In Hakihea 2024, Te Puni Kōkiri and Te Mātāwai, commissioned the Specialist Advisory Group – Māori Language Sector, to provide advice on options to maximise leverage and efficiencies from the Crown's current investment in the operations of the Māori languages entities, with a view to improving te reo Māori revitalisation outcomes.

The advice was guided by the shared ambitions of the Minister for Māori Development and Te Mātāwai for:

- More whānau Māori speaking Māori and increasing intergenerational transmission to achieve that goal
- Restoring Māori as a nurturing first language within Māori homes and communities supported by positive broader societal attitudes to achieve that impact.

In Pipiri 2025, a report identifying issues across the Māori language sector was finalised and provided to the Minister for Māori Development and co-chairs of Te Mātāwai. The report also recommends 10 actions to optimise efficiencies from the existing framework, Te Whare o te reo Mauriora. Work is underway to implement the following actions by the end of the year:

- Develop a shared outcomes framework with Te Mātāwai and the Māori languages entities to have a clear understanding of outcomes and common objectives for Te Whare o te reo Mauriora and how success is measured
- Reset Te Rūnanga Reo
- Consider options for a single Chief Executive forum to support Te Whare o te reo Mauriora.

Maihi Karauna refresh | The Crown's Strategy for Māori Language Revitalisation 2019-2023

The refresh of the Maihi Karauna, jointly led by Te Puni Kōkiri and Te Taura Whiri i te Reo Māori, entered its early development stages at the end of Pipiri 2025. As part of work to support the refresh, we participated in interviews and surveys across the public service led by Te Taura Whiri i te Reo Māori. These helped inform the Summative Evaluation of the Maihi Karauna. We have also started work on developing the Maihi Karauna Indicators report.

The refresh of the Maihi Karauna will be progressed as part of a wider te reo Māori work programme which may include recommendations and future mahi that arises from the report of the Specialist Advisory Group – Māori Language Sector.

The current Maihi Karauna strategy remains active and in place until a refreshed strategy replaces it. We remain committed to advancing the bold goals of the Maihi Karauna and supporting the goals of the Maihi Māori with our partners, Te Mātāwai.

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Case study

Māori Broadcasting

In Haratua and Pipiri 2025, Te Puni Kōkiri supported Iwi radio stations and stakeholders to participate in a Hīkina Whakatutuki | Ministry of Business, Innovation and Employment-led consultation on the renewal of spectrum for AM/FM radio licences. Our aim was to seek the views of Iwi/Māori and encourage their participation so that we can understand the value of licences for broadcasting and protecting and promoting te reo Māori.

We contacted Iwi radio stations, and Iwi Trusts with radio licenses, and held three online workshops. Each of the workshops was attended by interested Iwi and radio stations and gave us an insight into their views. We also met separately with key stakeholders, including Te Māngai Pāho, who distribute Crown funding to Iwi radio stations, and Te Whakaruruhau o Ngā Reo Irirangi Māori, the representative network for 21 Iwi radio stations. Topics covered included the amount of radio licenses allocated to Iwi, duration of licences and spectrum reserved for a national Māori radio service.

Feedback from the workshops and submissions highlighted the key role Iwi radio plays in the revitalisation of te reo Māori, as one participant stated:

> “Iwi radio stations broadcast in te reo [Māori] and reflect local tribal perspectives, news, and values. This assists rural Māori in preserving language, culture, and identity.”

Another key theme was the need for decisions to be made with industry experts, representative groups, Iwi and Māori:

> “An opportunity to explore in depth...should be reviewed and consulted on with...stakeholder groups.”

Participants expressed their desire to either continue, or begin, broadcasting to share their stories to their people. Unused spectrum reserved for Māori should be offered initially to Māori. One participant, who belongs to an Iwi that doesn’t have a licence, observed:

> “We have good broadcasters in our Iwi, but at the moment no opportunity to broadcast our stories.”

We also heard that AM and FM radio is a reliable form of communication in rural areas where digital technologies are less reliable or accessible. In situations like Cyclone Gabrielle, radio was a key form of communication that could continue for sharing messages with Māori when digital technology wasn’t available. A workshop participant raised the point:

> “AM radio is vital for rural communities, in particular those served by our member stations. It has been noted that during civil emergencies, AM radio spectrum and Iwi/Māori radio are essential.”

Te Puni Kōkiri plays a key role in ensuring Māori interests are represented in broadcasting policy. By supporting the Ministry of Business, Innovation and Employment in this process, we are able to influence how spectrum is allocated and managed in a way that supports the protection and promotion of te reo Māori and Iwi and Māori aspirations.

Te Pae Tawhiti

Our Focus Area Goal

Leading the whole-of-government work between the Crown and Māori to give effect to Ko Aotearoa Tēnei (Wai 262).

Our Focus Area Outcome

Māori are recognised and enabled as kaitiaki for mātauranga Māori and taonga Māori.

Our Outcome Measures

- Case studies of policy and legal frameworks developed that protect, use and develop mātauranga Māori.
- Case studies that highlight appropriate use of mātauranga Māori frameworks across government.

As part of our role as principal policy advisor on Māori development and wellbeing, Te Puni Kōkiri leads advice on how regulation can enable Iwi and Māori to benefit from the appropriate use of mātauranga Māori and taonga/indigenous species. In biotechnology, this pertains to how mātauranga Māori and taonga/indigenous species are used in research and commercial processes.

The Government's Tōnui Māori action plan commits to progressing a biodiscovery system for indigenous flora and fauna. Biodiscovery is commonly known as the examination of genetic resources for features that may be of value for commercial and non-commercial uses.

Despite the rich and unique genetic resource base, Aotearoa New Zealand has no cohesive national biodiscovery framework to streamline access, use, and development of biological and genetic resources. Within the government's priority of biotechnology and plan to accelerate Māori economic development in Aotearoa New Zealand, and within the context of the international mahi, there is an opportunity to explore the potential for a cohesive national biodiscovery framework. This could enable Aotearoa New Zealand, Iwi and Māori to capture benefits from biodiscovery for commercial settings by bringing together the biotechnology activities that are underway now.

Policy development on biodiscovery has built over the last few years, exploring issues including kaitiaki relationships, protection of mātauranga Māori and taonga/indigenous species, as well as how to unlock capital, expertise and regulatory pathways across the value chain.

Domestic Biodiscovery System

As part of Tōnui Māori, Te Puni Kōkiri has an action around biodiscovery. This mahi connects to the following pillars of the Government's Going for Growth economic plan:

- Promoting Global Trade and Investments pillar – to enable more foreign investment to support the growth of New Zealand's businesses, strengthening international connections
- Innovation, Technology and Science pillar – to reform and modernise the Science, Innovation and Technology system.

In the first half of 2024/25, following a research period, we met with a range of stakeholders, including Iwi and hapū representatives, Crown and independent research institutes, and industry representatives, to better understand Aotearoa New Zealand's current biodiscovery settings and identify opportunities to strengthen them.

Early engagement and research highlights that the biggest challenge for people involved in biodiscovery activities domestically is finding a commercialisation pathway that appropriately acknowledges kaitiaki relationships. This is mostly due to limited investment, no cohesive mechanisms to engage with kaitiaki and share benefits appropriately, limited capacity, funding and capability for hapū, Iwi and Māori organisations, and lack of clear guidance. Based on these findings, Te Puni Kōkiri has been developing preliminary policy options for a domestic biodiscovery system. We plan to publicly test these high-level options in the second half of 2025.

The work aims to build a biodiscovery system that creates clear pathways for taking innovations based on indigenous flora and fauna to commercial markets. It will better protect indigenous knowledge and create enterprise opportunities by offering greater clarity for investors and businesses. Ultimately, this will improve their confidence and their ability to invest and take products to international markets. This work will synchronise with broader science initiatives, utilising opportunities through Invest NZ.

Gene Technology Bill

Hīkina Whakatutuki | Ministry of Business, Innovation & Employment is leading the gene technology regulation reforms. The goal of the updated regime is to enable New Zealanders to safely benefit from gene technologies by managing risks to the environment and the health and safety of people. Currently, the use of gene technologies is restricted by the Hazard Substances and New Organisms Act 1996, which the research community and industry considers to be no longer fit for purpose and in need of major reform.

With the support of Te Puni Kōkiri, the Bill includes the establishment of a Māori Advisory Committee who will advise the established Genetically Modified Organisms regulator whether Iwi and Māori kaitiaki relationships with specific species would be adversely affected by an application, along with potential mitigations. The regulator must have regard to the advice, but it is not binding on the regulator. The Committee will also issue engagement guidelines and provide advice to applicants and Māori on the application process. This approach continues to build the legislative landscape in a way that recognises Iwi and hapū kaitiaki roles relating to specific species in Aotearoa New Zealand.

The Gene Technology Bill was introduced to the House in Hakihea 2024. It will be presented for second reading in the second half of 2025.

The Ministry of Business, Innovation & Employment's mahi has the potential to unlock wider benefits for Aotearoa New Zealand and may lead to an increase in biodiscovery activities. However, because Aotearoa New Zealand does not yet have a national biodiscovery framework in place, this limits the ability for Iwi and Māori to fully benefit from enhanced gene technology processes. This is why this work is intrinsically linked to the biodiscovery policy development.

International Connections

Te Puni Kōkiri leads the work at the World Intellectual Property Organisation on recognising traditional knowledge. We work closely with countries from across the globe to find a way to recognise traditional knowledge in commercial settings. Ultimately, this will result in ways to enable Māori to trade and celebrate their culture with less risk of fakes and forgeries. This year we were successful in negotiating a new two-year work programme to enable this work to put international standards in place.

The first international standard we assisted in concluding, was the international treaty on Disclosure of Origin of Genetic Resources and Associated Traditional Knowledge in patent applications (GRATK Treaty). This has now been signed by 44 countries. The GRATK Treaty was agreed to by consensus by the 193 member states in Haratua 2024.

The GRATK Treaty sets an international standard for protecting intellectual property and genetic resources used in biotechnology in commercial settings. It includes a new disclosure of origin mechanism, ensuring greater transparency across the system when genetic resources and traditional knowledge are utilised. This mechanism could enhance Aotearoa New Zealand's current settings by facilitating the negotiation of any access and benefit sharing arising from the use of genetic resources and/or mātauranga Māori in the development of commercial inventions.

As part of our broader biodiscovery mahi, Te Puni Kōkiri are preparing advice on whether Aotearoa New Zealand should sign and ratify the GRATK Treaty. It would require only minor legislative and administrative changes. Updated economic modelling that shows the cost of implementation is minimal and the benefits far outweigh the costs. Te Puni Kōkiri will consider this as part of ongoing policy development.

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Te Taiao

Our Focus Area Goal

Ensure Māori rights and interests are part of decision making for the environmental issues and natural resources sector.

Our Focus Area Outcome

Iwi, hapū, whānau and Māori are recognised and enabled as decision makers and kaitiaki for their environments.

Our Outcome Measures

- Proportion of groups who were engaged with who reported that decision making on resource consent conditions reflected their input "well" or "very well."
- Proportion of groups who reported that decision making on the regional/district plans and policy statements reflected their input "well" or "very well."
- Proportion of groups who were engaged with who reported that decision making on national policy statements and environmental standards reflected their input "well" or "very well."
- Case studies of examples of Iwi, hapū, whānau and Māori realisation of whenua aspirations.

For Māori, Te Taiao and whenua Māori are cherished taonga, central to the past, present, and future. Te Puni Kōkiri is dedicated to supporting the protection of these taonga for future generations, understanding that whenua lies at the heart of identity and connection. This drives the decisions and actions of Te Puni Kōkiri, ensuring that the intrinsic value of whenua and Te Taiao are protected and preserved.

Te Puni Kōkiri plays a pivotal role in influencing broader government policies. Through our regional teams, we gather the voices of Iwi, hapū, whānau and advocate for their voices to be included in policy decisions. This engagement is critical in addressing system barriers for whenua Māori and supporting Iwi and Māori to achieve their aspirations for their whenua. These activities collectively focus on ensuring Māori are recognised and enabled as decision makers and kaitiaki for their environments. Te Puni Kōkiri also invests to support Māori landowners to develop their whenua based on economic, cultural, social and environmental projects that strengthen whānau, communities, regions as well as the Aotearoa New Zealand economy.

Te Ture Whenua Māori (Engagement)

In early 2025, Te Puni Kōkiri engaged with whānau, hapū, Iwi and Māori landowners on proposed changes to Te Ture Whenua Māori Act 1993 (TTWM Act). The proposed changes aim to support the development of whenua Māori by improving the TTWM Act to be more streamlined and efficient. This work will enhance the ability to optimise the opportunity for economic development of Whenua Māori. By reducing administrative burdens and clarifying processes within the whenua Māori system, whānau will also be better supported to make decisions about their whenua and how it is used, protected, and developed. This aligns with Te Tautuhi ō Rongo, which positions the Crown as a responsible guardian of a fit for purpose legislation.

Public consultation ran for eight weeks and during this time, Te Puni Kōkiri **delivered 57 information sessions**. While the majority of these were kanohi ki te kanohi in locations across the motu, we also ran online hui and two public webinars. Session timings and locations were developed with Te Puni Kōkiri

Te Make Farms Limited

Case study

Te Puni Kōkiri supports owners of whenua Māori who want to address barriers to the productivity of their whenua. In 2024/25, Te Puni Kōkiri co-invested with Te Make Farms (owned by Ngāi Takoto) to accelerate the work needed to submit a resource consent application for a water storage reservoir near Kaitaia. The region is facing increasing extreme weather events, and a reservoir will help Ngāi Takoto manage the supply of water throughout the year.

Once completed, the reservoir will enable Ngāi Takoto to significantly expand its horticultural and agricultural activities, increasing the productivity of the whenua. The reservoir has the potential to improve water resilience for the local community, including other owners of whenua Māori.

Support from Te Puni Kōkiri has meant Te Make Farms can commission the expert advice and technical assessments needed to prepare the resource consent application. This includes modelling of the reservoir as well as carrying out assessment of economic, cultural and archaeological impact. The co-investment in this preparatory work positioned Te Make Farms for further investment from other sources to complete the construction of the reservoir, contributing to a more sustainable and resilient Māori economy.

“This funding has assisted us to commit to bringing in expertise for technical advice and reports. The timing of getting these reports underway and/or completed has worked out extremely well for us as it coincided with discussions with potential partners in our project. Having this technical advice available accelerated these discussions in two ways. Firstly, by having answers to technical questions available it gave our organisation confidence in the project. Secondly, engagement by the potential partners was significantly increased as they felt our level of commitment was very high because we were already well invested into the project.”

– Te Make Farms Limited.

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regional kaimahi to give whānau the best opportunity to participate. This approach reflects participation and partnership, with the Crown actively engaging with whānau and seeking their whakaaro.

We received **over 7,000 submissions**. After thorough analysis, **more than 4,500 pieces** of feedback from individuals, whānau, trusts, incorporations and organisations were considered. This feedback is important as it helps us to determine what the final policy proposals will be. More detail on whānau feedback about the proposed changes will be outlined in the Feedback Summary Report. In mid-Mahuru 2025, Cabinet will make decisions on what may be included in a potential Bill. Once formal Cabinet decisions have been made, the Feedback Summary Report will be publicly released in the first half of 2025/26.

Increased Productivity of Māori Assets

Te Puni Kōkiri invests to support Māori asset holders make informed decisions about the utilisation of their assets, including whenua, and develop investment ready projects to increase productivity.

This includes diversification alongside improving the productivity of current land uses and responding to climate change. In 2024/25, $8.665 million was invested in 18 new initiatives to increase the productivity of Māori-owned land. Key barriers to increasing productivity identified by kaitono included access to capital and access to technical expertise to inform decision-making.

In 2024/25, we supported Iwi and Māori entities to explore and prepare for diversification into a range of sectors including electricity generation (e.g. solar farms), horticulture and tourism. For example, an Ahu Whenua Trust received an investment for a detailed design and business case for an orchard. This will position the Trust for capital investment to implement their horticultural aspirations, lift the productivity of their whenua, diversify their assets and ultimately increase economic returns for the whānau who own the land.

We have also supported landowners to complete consent processes to progress geothermal and solar power initiatives, diversifying revenue streams and building climate change resilience.

$8.665m

invested in 18 new initiatives to increase the productivity of Māori-owned land. Projects aim to increase productivity of 33,168 hectares of whenua

Supporting Marae Resilience

There have been an increasing number of extreme weather events in recent years. Smaller Māori communities are often impacted more due to geography, economic vulnerability, lack of easy access to key services.

Marae Support

114

marae were supported to build governance and emergency capability to support their communities

8

additional marae were supported to improve the capability of their governance

Marae have proven they are essential hubs for communities in emergencies. In 2024/25, Te Puni Kōkiri supported 114 marae to build both governance and emergency capability, and plan for the future. This included planning for weather and other natural emergencies, to help marae be ready to support their communities, as well as encouraging greater economic self-sufficiency. As an example, we supported Mātihetihe Marae in Te Tai Tokerau with investment to expand its solar power storage, improving the energy security of the marae and its water treatment plant. This will ensure the marae can operate independently in an emergency, providing essential support to the local community. We also supported eight additional marae to improve the capability of their governance.

In 2024/25, we also supported projects covering 73 marae to improve marae emergency preparedness and their ability to support their communities respond to extreme weather and emergency events.

Tūwharetoa Settlement Trust

Case study

Through the Māori Development Fund, Te Puni Kōkiri supports initiatives that strengthen the ability of marae to support their communities in extreme weather events and other emergencies. To be eligible for support, marae need to demonstrate their importance to communities and to regional responses in recent extreme weather events and other emergencies.

Tūwharetoa Settlement Trust (The Trust) is the Post-Settlement Governance Entity that manages resources returned to Ngāti Tūwharetoa in the Central North Island Forests Iwi Collective Settlement. The Trust has been funded by Te Puni Kōkiri to strengthen the resilience and governance of marae in the rohe and is working with Tūwharetoa Māori Trust Board and the housing arm of the Iwi.

The project (Marae Ora) includes technical assessments of the marae, which will then be collated into a strategic pipeline of work that will identify priorities. Trustees will receive targeted training through governance and financial literacy courses, positioning them to secure additional funding and independently manage future developments.

Key challenges encountered by the kaitono included accurately assessing marae infrastructure, governance capabilities, and preparedness for civil defence emergencies. Key lessons to date have included the importance of setting up good foundations, robust ongoing data collection, and tailored engagement with marae trustees.

This initiative aims to address critical challenges facing marae by fostering long-term sustainability and governance capability. It contributes to the focus area of Te Taio by supporting marae resilience and planning for environmental issues.

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Equitable & effective Public Sector Performance for Māori

Māori have improved outcomes across key areas of government investment.

Whānau-Centred Approaches

Our Focus Area Goal

Grow the influences of whānau-centred policy and the investment in Whānau Ora across government and into our communities

Our Focus Area Outcome

Public service implementation of whānau-centred policy and approaches is robust and authentic..

Our Outcome Measures

- Number of whānau supported by commissioning agency navigators as reported at the end of each financial year.
- Examples of increased investment across government into whānau centred initiatives.
- Examples of agencies introducing new whānau-centred approaches as evidenced in their mahi to improve Māori wellbeing.

Whānau-centred approaches put whānau at the centre of decision-making and empower them to identify and work towards their goals and aspirations by building on existing strengths and capabilities.

At Te Puni Kōkiri we drive whānau-centred approaches through our policy work, our secondary policy advice, our monitoring function and by investments into a range of whānau-centred initiatives.

This work also helps progress the goal of enabling the adoption of Whānau Ora as a public service model to improve outcomes for New Zealanders with distinct needs.

Whānau Ora

Whānau Ora puts whānau at the centre of services and supports their needs, building on their strengths to achieve their aspirations.

To deliver Whānau Ora, Te Puni Kōkiri uses a devolved commissioning model, where we purchase the expertise, networks and knowledge of Commissioning Agencies. The Commissioning Agencies work with providers to match the needs and aspirations of whānau and families with initiatives to support their aspirations. Commissioning Agencies have the direct oversight of contracts with providers, not the government.

Over the last decade, the Whānau Ora model has delivered positive results for whānau across Aotearoa New Zealand, and is an embodiment of our delivery approach, supporting our vision of Thriving Whānau.

Whānau Ora is a Strategic Priority Area under our New Strategic Intentions

As a strategic priority, Whānau Ora will be seeking to enable whānau to lead their own wellbeing, collect robust data and evidence about the effectiveness of the model and have more public agencies participating in the commissioning model.

We want the public sector to adopt the Whānau Ora commissioning model. We believe that there is opportunity to leverage the proven success of the Whānau Ora model to deliver further success for New Zealanders with distinct needs.

Whānau Ora Procurement Directly Supports the Strategic Priority

In Mahuru 2024, Te Puni Kōkiri began a procurement process to identify, select and engage Commissioning Agencies for the future delivery of Whānau Ora Commissioning Services.

In Paenga-whāwhā 2025, as a result of this procurement, four new Whānau Ora Commissioning Agencies were awarded Outcome Agreements to begin commissioning services from providers starting 1 Hōngongoi 2025:

- Rangitāmiro, which will commission Whānau Ora services in the North Island, north of Taupō (Region 1)
- Māhutonga, (operated by Te Rūnanga o Toa Rangatira), which will commission Whānau Ora services in the North Island, south of Taupō and east to Bay of Plenty and East Coast (Region 2)
- Te Tauraki (a subsidiary of Te Runanga o Ngai Tahu), which will commission Whānau Ora services in the South Island (Region 3)
- The Cause Collective (operating as The Tātou Collective), which will commission Whānau Ora services across Aotearoa, New Zealand, with a focus on delivery for Pacific peoples (Region 4).

The next stage will strengthen the existing foundations and support the shift of Whānau Ora into a widespread public service delivery model, designed to improve outcomes.

While the seven core elements of Whānau Ora, set out in the Whānau Ora Outcomes Framework[3], remain fundamental to achieving whānau wellbeing, five key shifts are being sought through this next stage:

1. Greater service reach across Aotearoa, New Zealand, particularly to populations most in need
2. Strengthened evidence base, leading to broader adoption of Whānau Ora as a service delivery model
3. Data-driven investment planning
4. Improved frontline workforce development and retention
5. Strengthened risk management processes.

3 https://www.tpk.govt.nz/en/nga-putea-me-nga-ratonga/whanau-ora/whanau-ora-kaupapa

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Whānau Ora commissioning

The end of 2024/2025 marks the end of over 10 years of Whānau Ora commissioned through Te Pou Matakana, Te Pūtahitanga o Te Waipounamu and Pasifika Futures. Te Puni Kōkiri acknowledges and thanks the agencies and their partner providers for their mahi in supporting whānau across Aotearoa New Zealand to achieve their aspirations. We acknowledge the work carried out together with trusted providers to deliver locally led, whānau-centred services, from within communities to improve whānau wellbeing.

Reflecting on some of the challenges over the past couple of years, from the on-going effects of COVID-19 to weather and emergency events, we thank the commissioning agencies, providers, navigators, kaimahi and volunteers for their work to support whānau. Te Puni Kōkiri commends all who worked in the kaupapa for remaining agile and responsive to the challenges that impacted communities across the country.

Te Pūtahitanga o Te Waipounamu

Te Pūtahitanga o Te Waipounamu supported over 14,000 whānau throughout Te Waipounamu. They have commissioned several initiatives that help whānau to achieve their aspirations and create positive, lasting change in their lives.

Through their commissioned activities Te Pūtahitanga providers and Whānau Ora Navigators provide whānau support in:

- Financial wellbeing, employment, business development and growth
- Mātauranga and education, including support whānau with school attendance
- Physical and mental wellbeing, including cultural connection
- Strengthening whakawhanaungatanga
- Rangatahi wellbeing
- Housing and the environment
- Sexual and family violence.

Whānau Ora Outcomes

30,000+

Whānau were supported by Whānau Ora Commissioning Agencies and their partner and provider networks

590

More than 590 navigators from over 260 partners across Aotearoa New Zealand supported almost 14,000 whānau

57,000+

Individuals benefit from the whānau support

Thousands

of outcomes were achieved through support provided by services commissioned by the three Whānau Ora Commissioning Agencies

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Pasifika Futures

Pasifika Futures support Pacific families throughout Aotearoa New Zealand, responding to challenges they face such as economic difficulties due to high cost of living and job losses, health inequities, including MMR vaccinations, access to educational support and resources and housing unaffordability. Pasifika Futures providers delivered initiatives addressing multiple needs across a range of different sectors such as promoting Pacific culture, oral and physical health as well as mental health services.

Pasifika Futures and their network of providers and Whānau Ora Navigators have supported 1,840 families to reduce their debt; 4,383 families to develop a health plan and 981 families become smokefree.

Te Pou Matakana

Te Pou Matakana supported whānau throughout Te Ika-ā-Maui. The Whānau Direct kaupapa connects whānau with access to financial resource that supports immediate needs like bedding, clothing and vehicle repairs.

The kaiārahi (navigators) worked with whānau to identify aspirations and supported the development of plans to achieve short, medium and long-term outcomes. Whānau achieved outcomes that improved their standard of living through improved housing standards, food security and acquiring basic household items including clothing.

With the support of kaiārahi, 7,7278 whānau achieved almost 6,000 outcomes. About half of the whānau engaged by kaiārahi achieved outcomes related to their physical health and financial literacy.

Paiheretia te Muka Tāngata

Since the inception of the initiative through Budget 2019, Te Puni Kōkiri has worked closely with Ara Poutama Aotearoa | Department of Corrections and Te Manatū Whakahiato Ora | Ministry of Social Development in partnership with Iwi and Māori provider partners. The initiative draws on the Whānau Ora approach to improve outcomes and reduce rates of recidivism for tāne Māori and their whānau engaged in the Corrections system.

In Hawke's Bay

97

whānau and tāne actively engaged in the service

873

hui were held for whānau

In Te Tai Tokerau

669

whānau actively engaged in the service

700+

tāne enrolled and actively engaged in the service

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Throughout 2024/25, Iwi and Māori provider partners in the Hawke's Bay and Northland regions, continued to implement innovative service delivery approaches, forge valuable relationships and deliver impactful outcomes for tāne and their whānau.

Kaiarataki Navigators continue to support tāne and their whānau in a way that is grounded, responsive and mana-enhancing. Providers report that whānau are achieving success through attending programmes designed to support job readiness and re-education, reconnecting with te ao Māori, obtaining long term sustainable employment and gaining new skills to move towards financial independence.

In 2024/25, Paiheretia te Muka Tāngata provider partners reported supporting approximately 1,500 tāne and whānau that actively engaged and participated in the Kaiarataki Navigator service.

Localised Commissioning

Localised Commissioning was established in 2020 as a Whānau Ora initiative that contracts non-government organisations to provide whānau-centred services and supports, which are tailored to the local needs and aspirations of whānau in its community. It is designed to complement support from the existing Commissioning Agencies and wider government sector by providing additional commissioning services that are tailored to whānau needs and aspirations within specific communities.

Localised Commissioning is provided by three entities – Te Whare Maire o Tapuwae Charitable Trust, Raukawa Charitable Trust and Huria Trust.

Te Whare Maire o Tapuwae Charitable Trust

Operates in Wairoa to deliver *community* led commissioning services tailored to the Wairoa community. The commissioning model supports their community through Tiaki Moana Tiaki Tangata, an initiative focussed on supporting rangatahi and their whānau. Tiaki Moana Tiaki Tangata sets out to achieve education through embracing whenua, moana and the surrounding te taiao.

Raukawa Charitable Trust

Operates in Tokoroa to deliver Iwi commissioning services. Raukawa Trust is the Post-Settlement Governance Entity of the South Waikato branch of Ngāti Raukawa.

The Trust is leading Localised Commissioning through two programmes. *Whakapakari ai Ngā Rangatahi* programme provides rangatahi with tools and resources to assist with strengthening their mental wellbeing and identifying situations and behaviours within their environment. *Te Tūāpapa o Te Ora* programme addresses inflation by supporting kai sovereignty for isolated whānau and kaumatua. Whānau and kaumatua are supported with the necessary tools to confidently grow, maintain and prepare nutritional kai. The programme also enables whānau and kaumatua to connect with mentors that will develop aspirational plans.

Huria Trust

Huria Trust is a hapū-based trust, established by Ngā Kaumatua o Ngāi Tamarāwaho Hapū operating in Tauranga to deliver marae led commissioning services. Four marae, Hūria, Hairini, Wairoa and Tuapiro provide services to whānau across Tauranga Moana. These services focus on cultural engagement and motivation which encourages attendance at marae hui, wānanga, and social gatherings for events. They also provide access to marae facilities, such as wharepaku, showers and kitchen facilities for whānau who are homeless or lack access to basic facilities.

Support for Kaumātua

- Encouraging social participation and healthier lifestyles for kaumātua
- Offering transport for kaumātua to attend a low-impact exercise programme, medical appointments and opportunities for social connectedness.

Health and Wellbeing

- Collecting and distributing kai to whānau in need
- Promoting regular health check-ups and vaccinations
- Emotional and mental wellbeing support by listening and addressing underlying issues.

The three Localised Commissioning Entities have reinforced the value of government enabled, locally led, and whānau-centred commissioning support.

Ngā Tini Whetū

Ngā Tini Whetū is a place-based whānau-centred initiative that delivers whānau transformation through devolved commissioning to produce whānau ora outcomes. It focuses on whānau, māmā and their pēpi in their first 1000 days. It is now in the second year of its ‘test phase’ and is an action under the Child and Youth Strategy 2023-2027.

The Test Phase is an inter-agency four-year programme between Te Puni Kōkiri, Te Pou Matakana and Te Kaporeihana Āwhina Hunga Whara | The Accident Compensation Corporation (the partners). The focus of the test phase is to test policy settings for the funding, commissioning, and system settings that will enable social investment in whānau-centred, locally led and government enabled kaupapa Māori initiatives to address complex social issues.

In 2024/25, Te Puni Kōkiri continued to contract Te Pou Matakana (trading as the Whānau Ora Commissioning Agency), both agencies are committed to continuing delivering services to 700 whānau across Te Ika ā Māui. A more structured shared leadership approach continued during this year, leading to greater engagement and ownership by the partners. The leadership groups include a Governance and Chief Executive group focused on operational leadership (coordination and implementation) and system leadership respectively.

In addition to strengthening relationships among the partner agencies, a two-day wānanga was held to increase understanding of outcomes sought, the frameworks used to measure success of the outcomes and to provide training on social return on investment.

As part of reporting requirements for the initiative, a joint briefing to the Minister of Whānau Ora was provided which set out the progress for year one, emerging findings from year two and potential focus areas for year three.

A formative evaluation on the system, funding and commissioning settings commenced in Paengawhāwhā 2025. Findings and experiences from implementing the test phase will provide Te Puni Kōkiri with a continuous learning platform for our whānau-centred delivery approach.

While whānau numbers remained relatively static at 514 in 2023/24, the number of individuals actively participating **increased** from 1125 in 2023/24 to 1788 in 2024/25. In the same period the number of whānau members living in “Ngā Tini Whetū” households, have increased from 2166 to 2865 respectively. Another notable outcome was 82% of whānau have long-term goals for whānau safety in their whare, compared with 75% at the end of 2023/24.

Whānau-Centred Facilitation Initiative

The Whānau Centred Facilitation Initiative (WCFI), developed by Te Puni Kōkiri, tests whānau-centred service delivery models for whānau at risk of low to medium levels of family and sexual violence.

It enabled locally led solutions by supporting providers to work flexibly, in relationship-based and tikanga-informed ways. It responded directly to whānau aspirations and needs. Across several regions, WCFI showed that culturally grounded facilitation can improve trust, engagement, and outcomes for whānau, particularly those facing complex challenges.

The WCFI was part of Action 36 in the first Te Aorerekura Action Plan to 'extend and expand whānau centred initiatives' that was completed in Pipiri 2025. Over seven years, the programme funded 12 kaupapa Māori providers from Whangārei to Dunedin. Projects included the establishment of:

- Both tāne and wāhine support groups
- A respite house for men at risk of perpetrating family harm and
- A targeted support programme for at risk rangatahi in Kirikiriroa.

We are now focused on embedding lessons from the WCFI across our teams and sharing them across the public sector. The end of the initiative provides an opportunity to influence wider system change and support lasting whānau-centred approaches.

Community Resilience

Te Puni Kōkiri invests in whānau-centred initiatives to strengthen community resilience and enables whānau to thrive. In 2024/25, this involved projects contributing to marae development and emergency preparedness, regionally led initiatives responding to local community needs, and supporting whānau-centred approaches for the local delivery of services.

Investments included projects focused on encouraging rangatahi aged 10-24 years into education, employment and training pathways, where they were not engaged in mainstream services. The initiatives were Māori led, kaupapa Māori based and aimed to build rangatahi wellbeing, connection to their cultural identify, resilience and skills.

Smaller Māori providers often have strong community connections, a deep understanding of Te Ao Māori, and other qualities essential for delivering whānau-centred social services. However, they may lack the resources and capability to compete for funding. Te Puni Kōkiri have invested in building their capability to support whānau-centred delivery and help position them to access funding from social agencies.

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Case study

Strive 101

Strive 101, a Māori-owned organisation in the Waikato region, saw that many rangatahi and their whānau lacked culturally safe support to deal with violence, trauma, and emotional disconnection. In response, they created Matawhaorua, a 12-week mentoring programme tailored to at-risk youth.

Matawhaorua adapted to the needs, pace, and learning style for each rangatahi. Strive 101 worked with them and their whānau to identify support needs and create personalised plans. Mentoring and pastoral care were provided for up to 18 months. The core modules of the Matawhaorua programme included:

- Ko Au – getting to know the rangatahi with the aim to develop the participant's sense of self by setting goals and a pathway to achieve them
- Manaakitanga – showing respect, generosity, and care for others (hospitality, kindness, and generosity)
- Taha Tinana – promotes physical growth and development informed by Te Whare Tapa Whā model (participation in fitness sessions, nutrition, food gathering and preparation)
- Pre-employment (age dependent) – creating good habits and social skills ready for employment and/or training
- Skill building – focusing on essential skills needed to be successful in school
- School ready – knowledge and understanding to transition into school.

Te Puni Kōkiri has provided support through our Whānau-Centred Facilitation Initiative funding by:

- Funding additional rangatahi, including 'pre-NEET' of the age group under 14, to go through the programme
- Providing additional wrap around support such as capability uplift for kaimahi, back-office functions to create a supportive environment, where other funding does not cover all costs.

A whānau member of one of the rangatahi stated how impactful Strive101 has been for their tauira:

> "We have been blown away by the mahi [the] kaimahi at Strive101 have done [in] supporting our ākonga and his whānau. He is always available, does what he says he is going to do, and has made a massive impact. Our sincere thanks and gratitude to kaimahi and those that stand with him at Matawhaorua. Ka pai tō mahi."

The programme has been effective in its focus on the transition of rangatahi to education or employment. Between Huitanguru 2023 to Pipiri 2024, 80 percent of the first 75 participants made that transition, and 76 percent stayed engaged for over 90 days.

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Case study

Te Hou Ora Whānau Services

Te Hou Ora Whānau Services is a kaupapa Māori service provider based in Ōtepoti. It provides a range of services such as building resilience, enhancing early learning for tamariki, building parenting skills, educating rangatahi, and reducing offending.

Through the support of the Whānau-Centred Infrastructure Funding, Te Puni Kōkiri has facilitated the growth of core delivery, and critically enabled the launch of Tū te Pou Hā, a 'train the trainer'. A programme focussed on connecting whānau and restoring lost mātauranga Māori in a strengths-based and social work informed manner.
Tū te Pou Hā built on the success of the existing Tūrangawaewae programme, which is founded on the principle that whānau need to feel safe as a precursor to any other social work mahi. Tū te Pou Hā has two primary end goals:

- Empower trainees to deliver the principles of Tūrangawaewae in their own mahi and communities
- Facilitate the growth of the core Tūrangawaewae programme.

A kaimahi described the principles of Tūrangawaewae as "*Starting at the river mouth, engaging in fishing and kaimoana gathering, the group is planning a weekend trip upstream so we can explore the beginnings of the river in Aoraki. This is a physical approach to defining whakapapa and the bounty that can be brought currently, by following our whakapapa and tipuna back. Whānau are engaging and feeling positive when relating the whakapapa of whenua and awa back to their own lives. Whānau are feeling more in touch with the whenua and finding their place amongst te taiao*".

Of the 31 active whaiora enrolled annually in this programme, there was clear evidence of reduced harm, improved parenting, increased cultural confidence, and strengthened whānau relationships. This includes tamariki proudly engaging in te ao Māori and whānau taking initiative in kawa and tikanga unprompted.

Te Hou Ora kaimahi delivering Tūrangawaewae highlighted the shift in whānau thinking:

> "Whānau are thinking about the future, comprehending the consequences of their actions and taking steps to mitigate risks. These skills and processes of thinking, when fostered regularly and over time, lead to the same approach being applied in other areas of the whānau life. They can rewire mental pathways and chip away at automatic trauma responses and defence mechanisms."

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Māori Public Policy Leadership

Our Focus Area Goal

Lead policy thinking across the public service of the roles and obligations agencies have to Māori as citizens and as whānau.

Our Focus Area Outcome

Te Puni Kōkiri is the principal policy advisor to government, providing policy advice across the sectors and in areas where we are uniquely placed to impact Māori wellbeing and development.

Our Outcome Measures

- Annual independent assessment scores that measure the quality of advice provided by Te Puni Kōkiri.

Te Puni Kōkiri plays a significant role in providing robust policy advice to ensure that the interests of Iwi and Māori are considered across the public service, contributing to better outcomes for whānau. The policy mahi of Te Puni Kōkiri spans a wide range of areas, from advice on education and employment to biodiscovery mahi that explores kaitiaki relationships and the protection of mātauranga Māori and taonga.

A focus for Te Puni Kōkiri has been to lead policy thinking across government on the roles and obligations agencies have to Māori, as citizens and as whānau. This includes advocating for a Te Tiriti-led approach to policy development and implementation.

As the principal policy advisor to government on Māori wellbeing and development, Te Puni Kōkiri provides cross-sector policy advice in areas where we are strongly positioned to influence and support transformative change for Māori.

Te Tautuhi ō Rongo

Te Tautuhi ō Rongo is a Māori public policy framework based on a positive reading of Te Tiriti o Waitangi | The Treaty of Waitangi. It means to listen, consider analyse deliberatively before speaking, writing and advising. Te Puni Kōkiri adopted Te Tautuhi ō Rongo as its policy approach.

As a Treaty based framework, Te Tautuhi ō Rongo helps users to explore and consider the collective and individual rights, interests and responsibilities of whānau, hapū, Iwi, and Māori providing public servants with a consistent approach to the application of Te Tiriti across a range of kaupapa and engagement. It complements other policy making tools and skills already available across the public service to ensure that our advice is fit for purpose.

This year we consulted on draft guidance to support the application of Te Tautuhi ō Rongo ensuring usability across the public service, with:

- The Treaty Provisions Oversight Group
- The Policy Project at the Department, Prime Minister and Cabinet
- The Leadership and Development Centre at Te Kawa Mataaho
- Policy practitioners from across the public service.

Our official correspondence templates were updated to support the application in advice to the Minister for Māori Development. In addition, we designed a piloting framework approach with a small number of government agencies and delivered two workshops. These pilot workshops will inform broader public service implementation of Te Tautuhi ō Rongo as a key strategy, policy and engagement framework.

Te Tautuhi ō Rongo is designed to ensure public policy decisions deliberately consider the individual and collective rights of Iwi and Māori. For public servants, it will support policy decision-makers to consistently give effect to Te Tiriti, the Treaty, enabling policy and decision makers to understand who is impacted and to what extent, thereby delivering more efficient public services and improved outcomes.

Māori Purposes Bill

The Māori Purposes Bill is an omnibus bill designed to make a range of minor, technical, and non-controversial amendments to eight Acts and five Regulations. The amendments in the Bill aim to modernise existing legislation, reduce unnecessary administrative burdens on Māori entities, enable increased autonomy, and resolve technical issues within statutes. Once enacted, the Bill will empower Māori entities to manage their affairs in ways that better serve their communities.

In 2024/25, Te Puni Kōkiri led the progression of the Māori Purposes Bill through key stages, including consideration by Cabinet, introduction to the House, first reading, and referral to the Māori Affairs Select Committee. The Bill received cross-party support at its first reading, reflecting broad consensus on its importance and intent.

The Minister for Māori Development has committed to progressing the Māori Purposes Bill biennially to ensure legislation within the Māori Development portfolio remains responsive to the evolving needs of Māori. In 2024/25, we commenced policy development for the next Māori Purposes Bill to ensure that legislation we administer is fit-for-purpose to support the government's objective of delivering better public services.

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Ministerial and Iwi Accords

Accords are a legally binding agreements between Iwi and the Crown mainly developed as part of Treaty of Waitangi settlement commitments. Their purpose is to enhance the enduring relationship between the Crown and each Accord partner.

Te Puni Kōkiri is responsible for administering nine Accords. Eight were established through Treaty settlements with Ngāti Tūwharetoa, Ngāti Maniapoto, Te Arawa River Iwi, Ngāti Hauā, Ngaa Rauru Kiitahi, Waikato Tainui, Taranaki Whānui ki te Upoko o te Ika, and Ngāti Raukawa. In addition, a Deed of Reconciliation was agreed with Parihaka Papakāinga Trust which shares similar obligations to those of an Accord.

Ministers with responsibilities under the Accords, or at the invitation of Accord partners, participate in Ministerial Forums where Ministers and the leaders of the Accord partners meet kanohi-ki-te-kanohi, to agree a set of actions to be progressed over the coming year. The Forums provide an occasion for the parties to discuss matters of common interest, respective priorities and to identify where the parties can work together to achieve the Accord partner's vision.

In 2024/25, Ministerial Forums were held between the Crown and Ngāti Tūwharetoa, Ngāti Maniapoto, Te Arawa River Iwi, Ngāti Hauā, Parihaka and Ngāti Raukawa. Through the 2024/25 Accords, Te Puni Kōkiri leads cross-agency collaboration to embed Māori perspectives in public policy, driving coordinated action that improves outcomes for whānau.

Partnerships

Responsibility for supporting significant Iwi and Māori events with the Crown and transferred to Te Puni Kōkiri on 24 Huitanguru 2025, during the transfer of functions between Te Arawhiti (now Tari Whakatau) and Te Puni Kōkiri. Te Puni Kōkiri supports Iwi, hapū and whānau Māori to host Crown representatives at significant events, and support initiatives that recognise and encourage strong partnerships between Māori and the Crown.

Events this year included Te Rā o Māui Pōmare, Hui Aranga, and a series of events for Puanga o te Rangi, which celebrates Matariki.

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Treaty Settlement Commitments

Under the Cabinet-mandated framework He Korowai Whakamana, Crown agencies are required to report annually on the status of their settlement commitments. This reporting enhances Crown accountability and enables ongoing monitoring of progress.

As at 30 Pipiri 2025, Te Puni Kōkiri also holds responsibility for 150 Treaty settlement commitments, including relationship redress, property transfers, and deferred selection properties.

Te Puni Kōkiri remains committed to proactively managing and delivering all settlement commitments within our responsibility, ensuring they are met in a timely and effective manner.

Status of settlement commitments

46%

of commitments (69) are complete

37%

(55) are on track for delivery

13%

(19) are yet to be triggered

4%

of commitments (6) are experiencing delivery challenges

>1%

(1) is not yet entered and relates to the recent Whakatōhea settlement.

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Māori Wellbeing Monitoring

Our Focus Area Goal

Lead the development and monitoring of system indicators for how well public services perform for Māori as both citizens and as whānau.

Our Focus Area Outcome

Public service performance for Māori is improved through innovation, partnering and evidence-informed insights.

Our Outcome Measures

- Percentage of Māori who rate their family wellbeing as 7 or above on a 0-10 scale.
- Percentage of Māori who rate their life satisfaction as 7 or above on a 0-10 scale.
- Proportion of Māori who trust public services based on their personal experience.

Statutory responsibilities for Te Puni Kōkiri include; promoting achievement by Māori across education, health, employment and training, and economic resource development. Te Puni Kōkiri monitors and liaises with Crown agencies that deliver services to or for Māori for the purpose of ensuring adequacy of those services. These dual responsibilities ensure government responsiveness to Māori success.

Te Puni Kōkiri mentors the public service through partnership and collaboration across the system with the goal of lifting outcomes for Māori, enabling transparency and integrity in reporting. This includes strengthening relationships with central agencies, working alongside other agencies, utilising cross-agency networks and providing advice to agencies that deliver services to or for Māori.

In Hereturikōkā 2024, Cabinet reaffirmed the statutory monitoring function for Te Puni Kōkiri as a strengthened approach to monitoring targets, quarterly reporting, and monitoring and reporting on the implementation of Treaty Settlements obligations.

In 2024/25, Te Puni Kōkiri has utilised the statutory mandate and the Government’s focus areas of monitoring and mentoring to build on existing relationships with Crown agencies. Te Puni Kōkiri have delivered monitoring that covers eight Government Targets for Māori and have focussed on strengthening the oversight of Treaty Settlement obligations.

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Government Targets for Māori

In Paengawhāwhā 2024, Cabinet approved nine Government Targets focusing the public sector on achieving improved results in health, education, justice, employment, housing and the environment. The Government Targets offer opportunity for Te Puni Kōkiri to implement our strengthened monitoring and mentoring approach to collect data on Māori outcomes in health, education, justice, employment and housing.

A key part of this mentoring role is advising government agencies responsible for delivering services to or for Māori, on how to improve their delivery. Te Puni Kōkiri demonstrates where services are working well for Māori, with a particular focus on those that are whānau-centred, locally led, and government enabled. Whānau-centred approaches align with the social investment approach, taking a long-term view across life areas, targeting those most in need, intervening early, and providing holistic support to people and their whānau.

In 2024/25, we began reporting on eight population-based Government Targets as part of our monitoring programme, working in partnership with lead Target agencies to understand how progress is tracking for Māori.

To build the evidence base of Māori outcomes, we combine lead agency data with regional intelligence and evidence informed insights from locally led programmes, to produce unique insights on the effects of government policies on Māori. This data and regional insights produced by Te Puni Kōkiri can lead to implementable policy changes and are an example of our strengthened monitoring and mentoring role.

Monitoring of Agencies' Treaty Settlement Obligations

On 24 Huitanguru 2025, Te Puni Kōkiri assumed responsibility for Te Haeata – the Treaty Settlement Portal, previously delivered by Te Arawhiti. Te Haeata is an online settlement portal used to monitor the status of Crown Treaty settlement commitments. Te Haeata enables Te Puni Kōkiri to monitor the status of Treaty settlement commitments, which in-turn provides Te Puni Kōkiri with the data to hold agencies to account in resolving Treaty settlement obligations.

Te Puni Kōkiri is implementing the recommendations from the Office of the Auditor-General report "*How public organisations are fulfilling Treaty settlements*", published on 10 Paengawhāwhā. In 2024/25, we committed to strengthening the monitoring of settlement obligations through:

- Commencing improvements to the quality and accuracy of information in Te Haeata
- Commissioning regular engagement with post-settlement governance entities to gain their views on settlement and Crown performance
- Producing monthly status reports to the Minister for Māori Crown Relations on the status of core Crown agency commitments.

Through Te Haeata improvements and regular engagement with the post-settlement governance entities, Te Puni Kōkiri can effectively monitor and assess the public sector's progress towards meeting settlement commitments. This responds to the OAG recommendations to strengthen system leadership and improve the integrity of the Treaty settlement system.

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196

Reduction in the number of Treaty Settlement Commitments with delivery issues, from 715 at 30 Pipiri 2024, to 519 at 30 Pipiri 2025 – a net reduction of 196

Strengthened Approach to Monitoring and Mentoring

The Ministry of Māori Development Act 1991 enables Te Puni Kōkiri to monitor public service delivery against four statutory focus areas – Education, Health, Training and Employment and Economic Resource Development.

In Hereturikōkā 2024, Cabinet directed Te Puni Kōkiri to enact a strengthened role to achieve strategic influence through monitoring and liaising with government agencies who have a responsibility to provide services to or for Māori; ensuring government investment in Māori success.

In addition to monitoring the Government Targets for Māori, improving Crown Treaty Settlement commitments, and monthly progress reporting on Core agency commitments, we have developed a programme of monitoring the public service delivery for Māori against the four statutory focus areas above.

We have also strengthened our mentoring approach, where we influence government agencies to adopt whānau-centred approaches that are aligned with the social investment approach, by establishing partnerships with the Department of the Prime Minister and Cabinet (DPMC) and the Social Investment Agency (SIA). These partnerships support our monitoring work through data-sharing and ongoing engagement, helping improve outcomes for Māori.

Case study

Government Health Targets for Māori

The goal of our Government Targets for Māori monitoring is to highlight where the system is failing to deliver to Māori, and work alongside agencies to improve outcomes for Māori.

Te Puni Kōkiri has worked closely with Manatū Hauora | Ministry of Health (MOH) on our monitoring of Target 1: Shorter Stays in Emergency Departments. When we received the data, we saw that Māori were moving through Emergency Departments faster than the general population. As an example, in Poutūterangi 2025, 78% of Māori, and 74% of all patients were admitted, discharged or transferred from Emergency Departments within 6 hours, a difference to the pattern we see across other targets where Māori outcomes are typically poorer.

Working with MOH to understand this trend, a deeper look at the data showed that the apparent positive disparity is because Māori often present at Emergency Departments with more serious and urgent issues, often due to limited access to primary care. This highlighted the need to take a broader view of the factors affecting Māori outcomes.

In late 2025, we will explore Māori access to primary care to understand barriers and identify solutions that work for Māori. This is also a priority for the Ministry of Health and Health New Zealand | Te Whatu Ora, creating opportunities for collaboration, mentoring, and system influence by Te Puni Kōkiri.

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Ko ā mātou Mahinga
Our Performance Story

The Te Puni Kōkiri 2020-2024 Strategic Intentions document sets key performance measures against the focus areas and strategic priorities of Te Puni Kōkiri. The strategy clearly outlines our role, purpose, vision, strategic priorities, and focus areas. The strategic priorities are Te Tiriti based, integral to the strategy, and carry through to our kawa; including how we prioritise mahi and how we follow through deliberately and clearly in our policy advice to government.

Our strategy includes three strategic priorities, and nine focus areas. Each focus area has a single goal, and a set of 2-5 measures (in most cases externally validated) to reflect progress against the goal. Each focus area goal guides how and where we support whānau, hapū and Iwi Māori to meet their needs and aspirations, as well as improve the performance (as it relates to Māori outcomes) across the whole of government. This information is included in each focus area chapter provided earlier in this report (pages 9 to 57). Through our elevated monitoring and mentoring responsibilities, Te Puni Kōkiri will monitor and liaise with agencies delivering services to Māori for the purpose of ensuring those services are adequate. We intend to generate and use improved data and analytics to inform our advice and to support the wider public service with critical information about whānau, hapū, Iwi and Māori communities.

This is the last year we will be reporting on the outcome measures as per the 2020-2024 Strategic Intentions. In our next Annual Report, performance will be guided by our 2025-2029 Strategic Intentions which was launched in Hōngongoi 2025. Our new strategy reflects Cabinet's 2024 decision to refresh the vision for Māori development, which positioned Te Puni Kōkiri for strategic influence[4]. Recognising our legislative mandate, the Māori Development Act 1991, this positioning elevates our monitoring and mentoring responsibilities and emphasises our role in holding other agencies to account for delivering adequate public services to, for and with Māori.

Our new strategic intent brings our approaches to the forefront and sets out how we intend for these to inform our work to improve outcomes to, for, and with Māori. Our vision of Thriving Whānau remains core to Te Puni Kōkiri. We believe that when whānau thrive, so too do their communities, Iwi, hapū and, ultimately, all of Aotearoa New Zealand. This vision drives our efforts to build an Aotearoa New Zealand where whānau can all stand, thrive and belong.

4 *Enabling good government through a modernised approach to Māori development* [SOU-24-MIN-0295]

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Whānau-centred, locally led and government enabled is our delivery approach that recognises that the public service does not deliver to all Māori. This approach crystallises what we have learned about what works for and with Māori, and the vital role and expertise of those operating outside the public service. Alongside this, Te Tautuhi ō Rongo, our policy approach, provides a framework for the public service to ensure that decision making at the highest level is deliberately considering the collective and individual rights of Iwi and Māori. Consequently, this helps inform the policy development process including service design and delivery.

Recognising our repositioning, and the functions that have been embedded from Te Arawhiti, we've clarified our five priority areas that will help achieve this vision. These centre on delivering the Whānau Ora model, enabling Māori economic growth and development, monitoring and mentoring the public service, strengthening Māori language and culture, and supporting Iwi and Māori relations with the Crown.

Te Puni Kōkiri currently has a mix of long-term quantitative measures, qualitative disclosures and case studies to demonstrate the impact it has and how it is progressing towards its long-term strategic goals. Te Puni Kōkiri will develop more short to medium term quantitative impact measures. This will enable Te Puni Kōkiri to have more direct influence to enhance its qualitative disclosures and identify trends over the Strategic Intentions four-year span. As part of our performance framework review, work has commenced to develop new outcome measures (as per our Strategic Intentions 2025-2029) and improve our appropriation (output) measures (as per Vote Māori Development).

The tables on the following pages, outline the outcome measures that align to our 2020-2024 Strategic Intentions, and the latest data against each. Measures related to trend data are reported as worsening or improving against their corresponding baseline data. Where external data is not available for 2024/25 historic trend information has been disclosed. Case studies are linked to page numbers.

Please note, some measures rely on surveys (for example Kiwis Count Survey, Census, GSS etc). The results reported in this report are correct as at 30 June 2025, however some surveys may have been updated (by external parties) since then and will appear with a small discrepancy to our reported figures. Where relevant, we have disclosed where the information comes from.

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Māori Economic Resilience

Strategic Priority Goal: Māori have greater economic resilience

Housing Iwi, hapū, whānau and Māori realise their aspirations for their whenua and housing

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline[5]	Desired Trend
Proportion of Māori who live in an owner-occupied home or home owned by an iwi, hapū or Māori land trust (Census)	47.2% (2018)	47.2% (2018)	48.6% (2023)[6]	48.6% (2023)	▲	▲
Proportion of Māori who live in homes with no major problems (cold, damp, mould, repairs) (General Social Survey GSS)	40.8% (2021)	40.8% (2021)	40.8% (2021)[7]	39.7% (2023)[8]	▼ [9]	▲
Case studies of examples of iwi, hapū, whānau and Māori realisation of whenua aspirations. (Annual Ministry Data)	N/A	Complete (FY22/23)	Complete (FY23/24)	Complete (FY24/25)	N/A	N/A

Improving Worsening No new data available No change

Proportion of Māori who live in an owner-occupied home or home owned by an iwi, hapū or Māori land trust: Programmes such as Kāinga Ora's First Home Grants, First Home Loans, and shared ownership schemes may have helped more Māori whānau purchase their first homes. Māori-specific initiatives like Whai Kāinga Whai Oranga – joint housing programme between the government and Iwi – and local papakāinga funding may have supported whānau to build or access housing on whenua Māori.

5 Any reported change is statistically significant, except for those in the Māori labour force participation rate (HLFS), the rangatahi NEET rate (HLFS), the proportion of Māori living in homes with major problems (GSS), the percentage of Māori who rate their family wellbeing as 7 or above (GSS), and the percentage who rate their life satisfaction as 7 or above (GSS). As with any estimate from a sample, these changes may reflect sample variability rather than true changes in the population.

6 In the 2023/24 Annual Report, we reported a result of 27.5% as the year-end result for this measure using Te Whata data, the data available at that time which was comparable to 2013 Te Whata data. This reflected individual ownership rather than all people living in a household. With the full 2023 Census data now available, we've updated the figure to 48.6% to align with the 2018 Census baseline data which included everyone living in a household.

7 The 2024 Annual Report stated that 59.2% of Māori lived in homes with no major problems. However, this was a typographical error carried forward from the baseline data. The figure represents the proportion of Māori living in homes with major problems. This has been corrected in this Annual Report.

8 The figures from the GSS 2023 are based on a target sample of approximately 7,800 people, while the figures from GSS 2021 were estimated from a sample size of around 3,500 (due to the impact of COVID-19).

9 The change is not statistically significant, showing that the proportion of Māori has remained the same in the past years.

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Employment Māori have improved access to and higher rates of participation in high-quality education training and meaningful employment

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline[10]	Desired Trend
Māori employment rate (Stats NZ Household labour force survey, HLFS)[11]	64.7% (Sep 2022)	65% (Jun 2023)	63.8% (Jun 2024)	60.7% (Jun 2025)	▼ (Worsening)	▲
Māori unemployment rate (Stats NZ HLFS)	6.8% (Sep 2022)	7.1% (Jun 2023)	9.1% (Jun 2024)	10.0% (Jun 2025)	▲ (Worsening)	▼
Māori labour force participation rate (Stats NZ HLFS)	69.4% (Sep 2022)	70% (Jun 2023)	70.2% (Jun 2024)	67.4% (Jun 2025)	▼ (Worsening)[12]	▲
Proportion of rangatahi not in employment, education or training (aged 15-24) (Stats NZ HLFS)	19.1% (Sep 2022)	18.3% (Jun 2023)	20.3% (Jun 2024)	18.2% (Jun 2025)	▼ (Improving)[13]	▼

Improving Worsening No new data available No change

Māori employment and unemployment rate: Māori workers are considerably represented in the construction industry, which is currently experiencing a sharp contraction. There is a broad decline across key sectors such as manufacturing, retail, education, and health, areas where Māori workforce participation is substantial. These sectoral shifts are occurring alongside a wider economic slowdown and may account for the worsening trends in employment.

10 Any reported change is statistically significant, except for those in the Māori labour force participation rate (HLFS), the rangatahi NEET rate (HLFS), the proportion of Māori living in homes with major problems (GSS), the percentage of Māori who rate their family wellbeing as 7 or above (GSS), and the percentage who rate their life satisfaction as 7 or above (GSS). As with any estimate from a sample, these changes may reflect sample variability rather than true changes in the population.

11 The figures from the HLFS are estimated from a target sample of around 15,000 households. Therefore, the estimates based on the sample of a specific year may vary slightly from the true population value.

12 The number of Māori in the workforce has increased steadily since 2022. However, growth in the total Māori labour force (including both employed and unemployed) has not kept pace, resulting in a lower labour force participation rate in June 2025 compared to September 2022. While this change is not statistically significant, it may suggest a potential downward trend. This trend is occurring alongside a rising number of Māori not in the labour force, particularly those engaged in study or training who are not currently seeking work.

13 Although not statistically significant, there are indications of a decrease in the NEET rate from the baseline period. However, historically the rate has fluctuated around the 18 percent mark, reflecting a stagnant trend since 2022. This trend is occurring at the same time of an increasing number of rangatahi who are studying and not employed since 2022.

Māori Enterprise Increased Māori business participation and growth for a thriving, sustainable and resilient Māori economy

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline	Desired Trend
Percentage of the total number of mandated agencies' procurement contracts awarded to Māori businesses (MBIE)	6.0% (Jun 2022)	5.40% (Jun 2023)	7.20% (Jun 2024)	4.50% (Dec 2024)[14]	▼	▲
Percentage of total businesses that are Māori owned businesses (Te Matapaeroa)	11% (2021)	11% (2021)	11% (2021)	12.4% (2023)	▲ [15]	▲
Indicative margin for all Māori owned businesses	$2.5b (2021)	$2.9b (2022)	$3.0b (2023)	$3.0b (2023)	▲	▲

Improving   Worsening   No new data available   No change

Percentage of the total number of mandated agencies' procurement contracts awarded to Māori businesses: The decline in 2024 reflects a shift in government policy and broader economic pressures. A weak economy and tighter fiscal conditions have led to reduced government spending overall, which may have disproportionately affected Māori businesses.

Indicative margin for all Māori owned businesses: Historically, Māori businesses were mostly in primary industries (like farming, forestry, and fishing) which are typically labour-intensive and have lower profit margins. By 2023, there was a noticeable change where Māori businesses started moving into service-oriented sector like professional services (e.g., consulting, legal, accounting), real estate, and administrative support. These sectors typically generate more profit per dollar of revenue.

14 The latest available data is from July to December 2024. The figure provided is therefore a half year figure. We will update this figure to the annual figure in the next Annual Report. Prior years' figures have been updated to show annualised results.

15 Historically, Māori businesses were concentrated in agriculture, forestry, and fishing. By 2023, there was a marked shift toward professional services, real estate, and administrative support, which tend to have higher margins.

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Te Ao Māori

Strategic Priority Goal: Support Iwi and hapū as kaitiaki of taonga and mātauranga, and Māori as creators of (contemporary) mātauranga

Te Whare o te Reo Mauri Ora and Broadcasting

Te reo Māori is a healthy, vibrant and thriving everyday language

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline[16]	Desired Trend
Percentage of total population with the ability to speak more than a few words or phrases in te reo Māori (GSS)	30.1% (2021)	30.1% (2021)	17.0% (2023)	17.0% (2023)	Not comparable[17]	▲
Percentage of total population who agreed or strongly agreed that the government should encourage and support the use of te reo in everyday situations (GSS)	56.8% (2021)	56.8% (2021)	53.9% (2023)	53.9% (2023)	▼	▲
Number and value of media applications approved via Te Māngai Pāho grants management system (Te Māngai Pāho annual report)	180/ $46M (2020/21)	213/ $88M (2021/22)	267/ $85.2M (2022/23)	204/ $66.2M (2023/24)	▲	▲
Hours of Māori content funded (Te Māngai Pāho annual report)	85,087 Hours (2020/21)	81,105 hours (2021/22)	74,700 hours (2022/23)	77,800 hours (2023/24)	▼	▲
Hours of Māori content produced (Whakaata Māori annual report)	2,004 Hours (2020/21)	2,390 hours (2021/22)	2,390 hours (2021/22)	2,390 hours (2021/22)[18]	■	▲

Improving · Worsening · No new data available · No change

16 Any reported change is statistically significant, except for those in the Māori labour force participation rate (HLFS), the rangatahi NEET rate (HLFS), the proportion of Māori living in homes with major problems (GSS), the percentage of Māori who rate their family wellbeing as 7 or above (GSS), and the percentage who rate their life satisfaction as 7 or above (GSS). As with any estimate from a sample, these changes may reflect sample variability rather than true changes in the population.

17 The questions used in the 2021 and 2023 surveys are not directly comparable, as Stats NZ updated the 2023 version to include a new response options. This change led to an underrepresentation of low-proficiency responses in 2021, artificially inflating the reported levels of te reo Māori proficiency that year.

18 This data is no longer available as Whakaata Māori have shifted away from only measuring 'outputs' such as the total number of Māori broadcast hours, to measuring 'outcomes' such as changes in audience attitudes to te reo Māori. Whakaata Māori have identified that these shifts better measure the social, cultural and economic benefits that it is providing to Aotearoa.

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Te Pae Tawhiti Māori are recognised and enabled as kaitiaki for mātauranga Māori and taonga

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline	Desired Trend
Case studies of policy and legal frameworks developed that protect, use and develop mātauranga Māori (Ministry Data)	N/A	Complete	Complete	Complete	N/A	N/A
Case studies that high-light appropriate use of mātauranga Māori frame-works across government (Ministry Data)	N/A	Complete	Complete	Complete	N/A	N/A

Te Taiao Iwi, hapū, whānau and Māori are recognised and enabled as decision-makers and kaitiaki for their environment

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline	Desired Trend
Proportion of groups who were engaged with who reported that decision making on Resource Consent conditions reflected their input "well" or "very well" (Kaitiaki Survey Report KSR)	23% (2019)	23% (2019)	23% (2019)	23% (2019)	● ■ [19]	▲
Proportion of groups who reported that decision making on the Regional/ district plans and policy statements reflected their input "well" or "very well" (KSR)	22% (2019)	22% (2019)	22% (2019)	22% (2019)	● ■ [19]	▲
Proportion of groups who were engaged with reported that decision making on National Policy Statements and Environmental Standards reflected their input "well" or "very well" (KSR)	14% (2019)	14% (2019)	14% (2019)	14% (2019)	● ■ [19]	▲
Case studies of examples of iwi, hapū, whānau and Māori realisation of whenua aspirations (Ministry Data)	N/A	Complete	Complete	Complete	N/A	N/A

Improving Worsening ■ No new data available ● No change

19 Kaitiaki survey has not been completed since 2019 therefore no new data is available since baseline.

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Equitable and Effective Government Performance for Māori

Strategic Priority Goal: Māori experience system-level improvements to their wellbeing and outcomes

Whānau Centred Approaches Public service implementation of whānau-centred policy and approaches is robust and authentic

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline	Desired Trend
Number of whānau supported by commissioning agency navigators as reported at the end of each financial year (Te Puni Kōkiri Vote Estimate Measure Māori Affairs Sector – Estimates)	18,491 (2021/22)	15,811 (2022/23)	18,546 (2023/24)	13,990 (2024/25)	▼[20]	▲
Examples of increased investment across government into whānau centred initiatives (Ministry Data)	N/A	Complete (2022/23)	Complete (2023/24)	Complete (2024/25)	N/A	N/A
Examples of agencies introducing new whānau-centred approaches as evidenced in their mahi to improve Māori wellbeing (Ministry Data)	N/A	Complete (2022/23)	Complete (2023/24)	Complete (2024/25)	N/A	N/A

Improving Worsening No new data available No change

20 The trend decreased in the 2024/25 year due to the exiting to transitioning of services and whānau, as a result of the Commissioning Agency Outcome Agreements expiring on 30 June 2025.

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Lead Māori Public Policy Te Puni Kōkiri is the principal policy advisor to government, providing policy advice across the sectors and in areas where we are uniquely placed to impact Māori wellbeing and development

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline	Desired Trend
Annual independent assessment scores that measure the quality of advice provided by Te Puni Kōkiri (Assessment Score)	3.25/5 (2022)	3.55/5 (2023)	3.58/5 (2024)	3.23/5 (2025)	▼ [21]	▲

Improving   Worsening   No new data available   No change

Annual independent assessment scores that measure the quality of advice provided by Te Puni Kōkiri: The New Zealand Institute of Economic Research (NZIER) assessed the quality of Te Puni Kōkiri policy advice Each year government agencies are required to assess the quality of their policy advice to their minister(s) drawing on guidance from the Department of Prime Minister and Cabinet's (DPMC) Policy Quality Framework. A random selection of papers is assessed and scored out of 5, with an aggregate score calculated and used as one of the measures to assess an agency's performance.

Te Puni Kōkiri commissioned New Zealand Institute of Economic Research (NZIER) to conduct an independent assessment of its policy advice. In 2024/25 year, our aggregate score was 3.23, slightly down from last year (3.58). NZIER acknowledged Te Puni Kōkiri advice covers a "wide range of difficult issues" that can be challenging and recommended two areas for development – free and frank advice, and risk analysis.

Furthermore, Te Puni Kōkiri sought NZIER's feedback on embedding the framework *Te Tautuhi ō Rongo*, which underpins our policy approach and advice. NZIER view the framework as an "important anchor and find that it needs to be driven directly through the analysis if it is to have an impact".

NZIER also noted some "very positive elements, such as data and evidence, visuals, and good stakeholder engagement, which shone through". Combined, this feedback will form part of our capability building plan for this year. Overall, NZIER reported the score was an "adequate performance" and provides a "good base to build on for more consistency" in future years.

21 For the 2024/25 year, the average (mean) score is based on a review of 22 randomly selected papers. The quality of our policy advice to the Minister(s) is assessed independently by the New Zealand Institute of Economic Research (NZIER) against the Department of Prime Minister and Cabinet's Policy Quality Framework. Te Puni Kōkiri will continue to refine its assessment process for 2025/26 drawing on recommendations for improvement as reported by NZIER in their latest review.

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Māori Wellbeing Monitoring

Public service performance for Māori is improved through innovation, partnering and evidence-informed insights

Outcome measure	Baseline data	2022/23	2023/24	2024/25	Trend compared to baseline[22]	Desired Trend
Percentage of Māori who rate their family wellbeing as 7 or above on a 0-10 scale (GSS)	71.0% (2021)	71.0% (2021)[23]	72.2% (2023)	72.2% (2023)	▲ [24]	▲
Percentage of Māori who rate their life satisfaction as 7 or above on a 0- 10 scale (GSS)	72.1% (2021)	72.1% (2021)[25]	73.3% (2023)	74.9% (2024)	▲ [26]	▲
Proportion of Māori who trust public services based off their personal experience (Kiwis Count Survey)	74% (2023)	75% (2023)[27]	73% (2024)	74% (2025)	● [28]	▲

Improving Worsening No new data available No change

Proportion of Māori who trust public services based off their personal experience: Te Kawa Mataaho, who administers the Kiwis Count Survey, tested a new "drivers of trust" questions set (e.g. respect, honesty, doing their best, responsiveness) and found these are a reliable prediction of trust even after controlling for age, gender, income, ethnicity and education. As these drivers improve, trust rises.

22 Any reported change is statistically significant, except for those in the Māori labour force participation rate (HLFS), the rangatahi NEET rate (HLFS), the proportion of Māori living in homes with major problems (GSS), the percentage of Māori who rate their family wellbeing as 7 or above (GSS), and the percentage who rate their life satisfaction as 7 or above (GSS). As with any estimate from a sample, these changes may reflect sample variability rather than true changes in the population.

23 The figure has been updated (previously reported as 72.7%) following a correction from Statistics NZ.

24 According to Stats NZ Wellbeing Statistics, people in New Zealand aged 15 and over reported similar levels of family wellbeing in 2023 compared to 2021. While the percentage reported here appears to have improved slightly, the change is not statistically significant and may reflect normal variation rather than a meaningful shift.

25 The figure has been updated (previously reported as 73.3%) following a correction from Statistics NZ.

26 According to Stats NZ Wellbeing Statistics, people in New Zealand aged 15 and over reported similar levels of life satisfaction in 2023 compared to 2021. While the percentage reported here appears to have improved slightly, the change is not statistically significant and may reflect normal variation rather than a meaningful shift.

27 The figure has been updated (previously reported as 75%) following a correction from Te Kawa Mataaho.

28 This score was taken from the Kiwi Count Survey and was correct as at 29 September 2025. The survey notes that scores have been aggregated on an annual basis to reduce the volatility caused by small sample sizes for some dimensions. This means that the reported score is a provisional year-to-date estimates until the December quarter results will be released. The survey can be accessed here: "Kiwis Count – Te Kawa Mataaho Public Service Commission.

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Ko tō mātou Puni
Our Organisation

Ko tō mātou Puni
Our Organisation

About us

We provide independent policy advice to our Minister, **Hon Tama Potaka** – Minister for Māori Development, Minister for Whānau Ora, and Minister for Māori Crown Relations: Te Arawhiti.

Our Kaimahi

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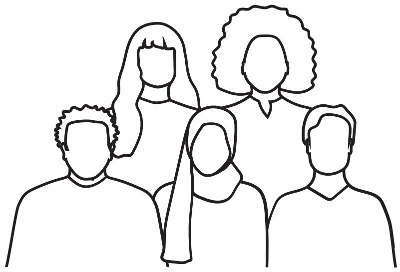
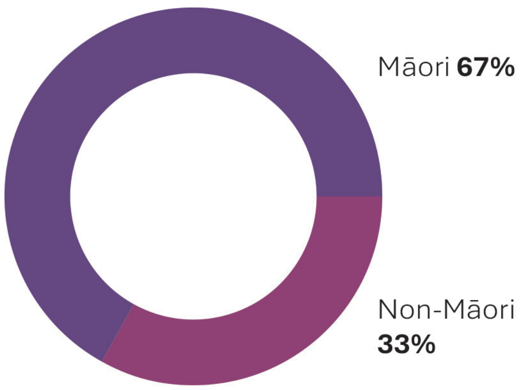
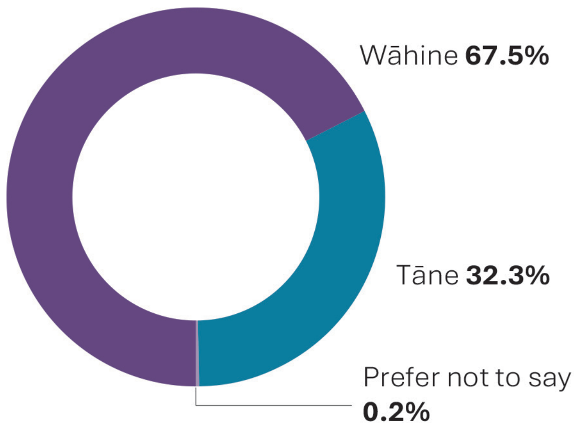
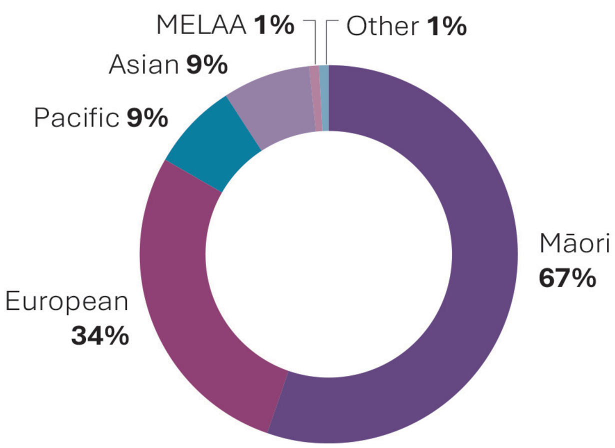
kaimahi





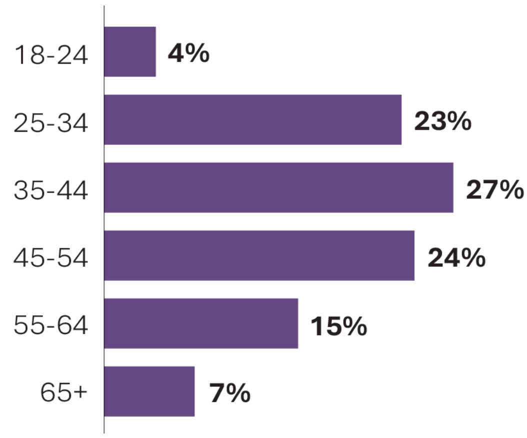


Ethnicity



As kaimahi may select up to three ethnicities, the sum of all ethnicity percentages will be greater than 100%.

Age



Average age – 43.8 years

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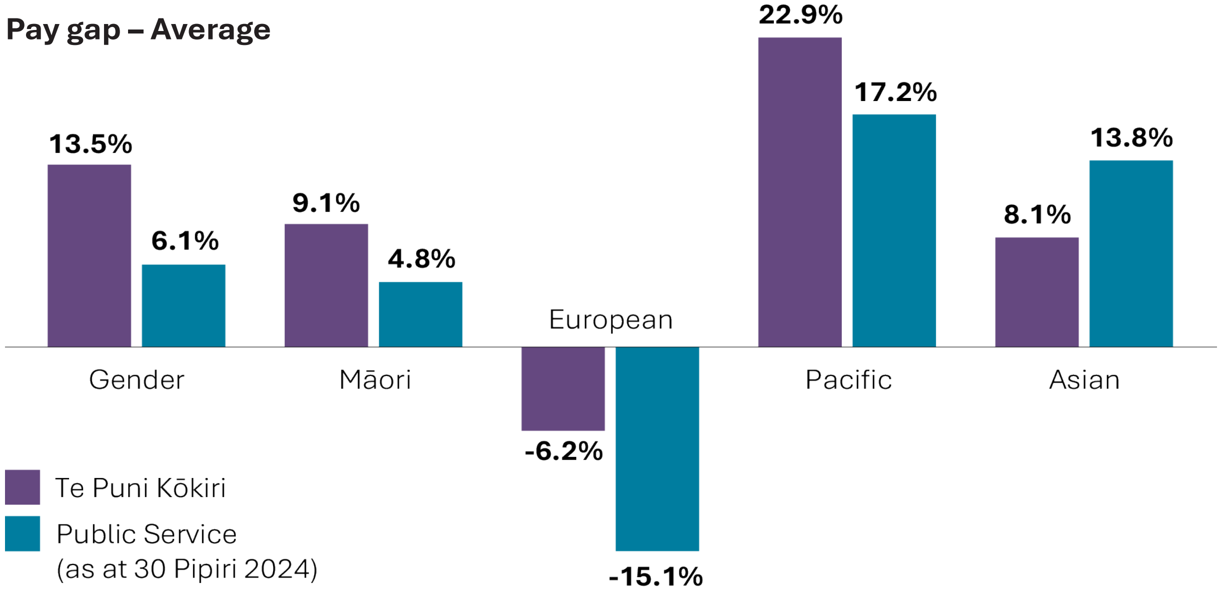
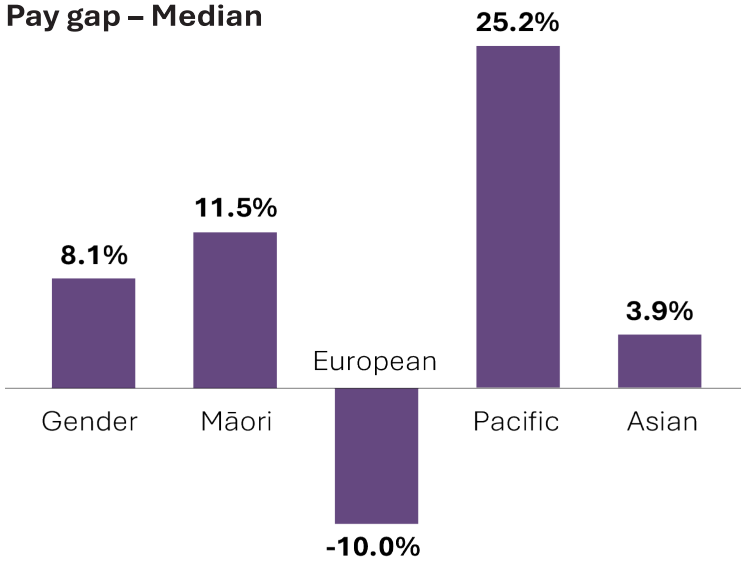
Pay gap – Average

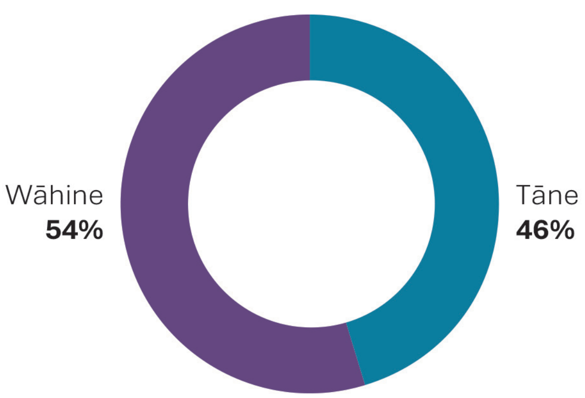


Pay gap – Median

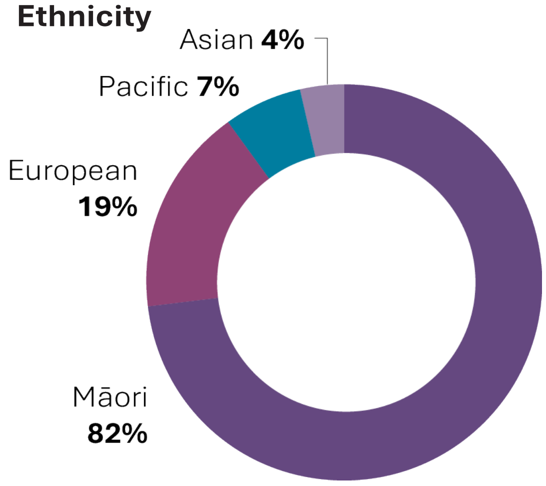


Senior Leaders (tier 1-3)*

Gender



Ethnicity



* In accordance with Te Kawa Mataaho | Public Service Commission guidance, Dave Samuels, Secretary for Māori Development, as an employee of the Commission, is not included.

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Governance and Leadership

Kete Tahi | Governance structure

Te Puni Kōkiri has one overarching governance board – the Executive Leadership Team (ELT). The ELT supports the Secretary for Māori Development in their leadership of Te Puni Kōkiri, ensuring the organisation is well placed to deliver on its statutory, strategic, policy, investment, and public service obligations, as well as its vision of **Thriving Whānau**.

To support efficient decision-making at Te Puni Kōkiri, ELT operates a series of focused committees to ensure the monitoring and delivery of ELT responsibilities:

The Executive Leadership Team of Te Puni Kōkiri includes the Secretary of Māori Development and five Deputy Secretaries:

Dave Samuels – Secretary for Māori Development

Paula Rawiri – Deputy Secretary, Policy

Grace Smit – Deputy Secretary, Regions

Terina Cowan – Deputy Secretary, Strategy

Manaia Paki King – Deputy Secretary, Corporate

Steven Sutton – Deputy Secretary, Governance.

Strategy and Performance Committee (SPC)

This committee provides strategic leadership to Te Puni Kōkiri and manages the organisation's objectives including key strategy and performance deliverables.

Capability and Systems Committee (CSC)

This committee provides effective and efficient operations, ensuring Te Puni Kōkiri has the required capabilities, systems and other resources to achieve its strategic priorities.

Finance Committee (FC)

This committee ensures effective deployment and ongoing monitoring of financial resources of Te Puni Kōkiri.

Investment Committee (IC)

This committee has the delegated authority to make Non-Departmental Operating Expenditure (NDOE) investment decisions on behalf of the Secretary for Māori Development.

Audit and Risk Management Committee (ARMC)

This committee provides independent advice and observations on risk management framework and processes, internal control environment and mechanisms, internal and external audit activities, and financial reporting.

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Organisational Health and Capability

Te Arawhiti Transfer of Functions

In Hereturikōkā 2024, Cabinet confirmed a modernised approach to Māori development and clarifying agency functions. This resulted in the decision to transfer some functions relating to Māori Crown relations from Te Arawhiti (renamed Te Tari Whakatau post-transfer) to Te Puni Kōkiri from 24 Huitanguru 2025. With this inclusion, the key functions of Te Puni Kōkiri are now to:

- Promote increases in levels of Māori achievement in education, training, employment, health and economic resource development
- Monitor and liaise with departments to ensure the services they provide to or for Māori are adequate
- Advise the Government and the public service on the distinct rights, interests and responsibilities of hapū, Iwi and Māori
- Lead post-settlement relationships with post-settlement governance entities and monitor the Crown's implementation of Treaty settlement commitments
- Support investment into whānau-centred, locally led and government enabled interventions.

On 24 Huitanguru 2025, we welcomed 24 kaimahi with a pōwhiri and tailored induction focused on providing kaimahi with in depth insight into the Te Puni Kōkiri vision, role and purpose. Recognising synergies between transferring and existing functions meant our new kaimahi were integrated throughout existing teams within the organisation. This also meant minimal disruption to service delivery and stakeholder engagement.

Demonstrating our values from the outset was essential to ensuring a smooth transition for our new hoamahi. Feedback from transferring kaimahi referenced the manaakitanga shown, the support they received, and the effort of kaimahi to ensure they felt welcome and valued.

Collective Employment Bargaining Outcomes

In Whiringa-ā-rangi 2024, Te Puni Kōkiri and the Public Service Association bargained the terms of the new Collective Employment Agreement. Both bargaining teams demonstrated their ongoing commitment to ensuring our engagement is guided by the values of Te Puni Kōkiri. This shared commitment to be respectful but have robust discussion ensured our new Collective Employment Agreement:

- Incorporates a refreshed approach to remuneration to recognise outstanding performance
- Provides for clearer management of change provisions
- Aligns with the Government Workforce Policy Statement (and other public service directions).

Collective Bargaining can be a difficult and lengthy process for agencies. We are proud of our ongoing positive relationship with the Public Service Association and our ability to work together to ensure we create employment terms and conditions that enable kaimahi to thrive.

Māori Capability

Te Māpurapura, "the spark that ignites the flame", our Te Puni Kōkiri Māori cultural capability work programme guides us in the development of te reo me ngā tikanga opportunities across our organisation. Te Māpurapura encompasses Te Ahikāroa o Te Reo Māori, our internal Māori language strategy and Whāinga Amorangi, the Māori Crown Relations Capability Framework. More information on our achievement against our cultural competency can be found in our Papa Pounamu section on page 77.

Strengthening Leaders

Our commitment to strengthening our leadership continues. Since 30 Pipiri 2024, we have delivered 15 leadership and coaching workshops to over 70 aspiring leaders. These workshops are a strategic investment to increase the overall spectrum of leadership capability, enabling the workforce to be led effectively. The courses are targeted at leaders of varying levels being:

- Specialist Leaders Programme (thought leadership)
- Emerging Leaders Programme (kaimahi who aspire to be a leader)
- New People Leaders (new leaders within their first year)
- Experienced Leaders Programme (leaders with 1+ years' experience)
- Coaching for High Performance (for all people leaders).

Te Tari Matua (National Office) Relocation – Hūnuku Whare

Haere rā e te whare, ka nui te mihi ki tō tātou whare, Ko Te Puni Kōkiri House mō tōna manaaki i a tātou i puta noa i ngā tau, mai i te tau 1998. Nau mai ki tō tātou tari hou.

Since 1998, Te Puni Kōkiri has occupied Te Puni Kōkiri House, Wellington.

In 2021, due to seismic concerns regarding the condition of the building, a project team named Hūnuku Whare, was formalised to lead and develop future office accommodation options for the Ministry. After extensive negotiations, Te Iho (formally Bowen House, Wellington) was confirmed as the new National Office location.

On 23 Pipiri 2025, Te Puni Kōkiri relocated to Te Iho. The move aims to create safer, purpose-built spaces, while embracing our commitment to a unified public service and future approach to government office accommodation. Key benefits to the move include:

- Providing a space which creates a sense of belonging and embeds a cultural narrative and expression of Te Ao Māori
- Digitally enabled solutions
- Improved working environment providing flexibility and spaceless growth
- Increased collaboration and connection and designs which support hybrid ways of working
- Efficient building operations and services, better utilising existing government property portfolio
- A unified public service.

The project excelled through a leader-led change approach, using our existing resources to champion and drive the project, ensuring a smooth relocation for our kaimahi. Despite shifts in the political landscape, we remained resilient, anchored by our values as we continued to deliver on our vision of thriving whānau.

Moving to Te Iho, it has further positioned Te Puni Kōkiri for strategic influence within the public sector, better enabling partnership, collaboration and opportunity going forward.

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Papa Pounamu

Te Puni Kōkiri integrated our Kia Toipoto | Gender and Ethnic Pay Gaps Plan and Papa Pounamu | Diversity and Inclusion Plan into one work programme in Whiringa-ā-rangi 2024. Key achievements of the work programme not previously covered include:

Papa Pounamu Priority and how we support this priority
Te Āheinga ā-Ahurea | Cultural Competency
Te Māpurapura, "The Spark that ignites the flame" is our Māori capability work programme that was finalised in Whiringa-ā-nuku 2023. We provide quarterly updates to our Capability and Systems Committee on its progress.
Te reo Māori resources were created and published for all kaimahi to use.
42 teams implemented Māori language plans and tracked progress in accordance with the plan.
Six Te Reo Māori modules catering to five different proficiency levels, was offered to all kaimahi to support their own personal Māori language goals. Each round of modules consisted of six classes held over a six-week period. In total, six rounds were held over the financial year.
From 1 Hōngongoi 2024 to 30 Pipiri 2025, te reo Māori courses saw an increase in participation rates: • Round 4, 2024 – 29 participants • Round 5, 2024 – 24 participants • Round 6, 2024 – 32 participants • Round 1, 2025 – 42 participants • Round 2, 2025 – 54 participants • Round 3, 2025 – 64 participants.
Te Urupare i te Mariu | Addressing Bias
Updated our unconscious bias e-learning resources and launched an internal campaign to raise awareness and increase participation in the available resources.
Launched puni dashboards (including reporting on retention rates, gender / ethnicity, pay gaps, te reo allowance) to provide greater transparency to leaders on kaimahi data.
Hautūtanga Ngākau Tuwhera | Inclusive Leadership **Hautūtanga Kākano Rau |** Fostering Diverse Leadership
Implemented a new policy in Pipiri 2025 to enable disabled kaimahi to request reasonable accommodations.
Facilitated 35 team management profiles and three team building workshops across the organisation.
Ngā Tūhononga e Kōkiritia Ana e Ngā Kaimahi | Employee-Led Networks
Te Puni Kōkiri continues to support the three established Employee-Led Networks (ELNs): Āniwaniwa (Rainbow Network), Wāhine (Women's Network) and Pasifika Network.

Equal Employment Opportunities

We continue to ensure our organisational policies and procedures provide for an environment where our kaimahi are treated fairly throughout their employment. This includes:

- The implementation of a Reasonable Accommodation Policy and Guidance. This ensures disabled kaimahi can request reasonable accommodations so the necessary adjustments can be made to support them in performing at their best
- A recruitment policy that continues to ensure the impartial selection of suitably qualified candidates and that all appointments are made on merit
- Prioritising progress in the Diversity, Inclusion and Equity space. This ensures a safe, inclusive, and accessible workplace for all kaimahi, prohibiting the discrimination, harassment or bullying of any person at Te Puni Kōkiri.

Recognition of the employment requirements of women, people with disabilities and minority groups through the ongoing support of our Employee Led Networks (ELN).

Gender and Ethnic Pay Gap

In Poutūterangi 2024, we produced our 2024-2025 Diversity, Equity and Inclusion (DEI) work plan with the objective of aligning our strategic priorities with the principles of Kia Toipoto and Papa Pounamu, which we have now integrated into one work plan. It focusses on understanding our workforce representation, a deep dive on gender and ethnic pay gaps, reviewing progress to date, and outlining actions aimed at addressing pay gaps.

As of Pipiri 2025, our average gender pay gap is 13.5%, increasing by 2.5 percentage points (pp) from the previous year (11%). Our median pay gap is 8.1%, which is 0.1pp lower than the 2024 median gender pay gap in Aotearoa New Zealand (8.2%).

Due to the relatively small size of the Te Puni Kōkiri workforce, small changes in kaimahi appointments or departures, can have a significant impact on our pay gaps. This is why we monitor progress monthly to ensure we understand the drivers of these changes.

Health, Safety and Wellbeing

In Hereturikōkā 2024, we launched Kaupapa Here Hauora, Haumaru me te Waiora (Health, Safety and Wellbeing Policy). The policy provides guidance to kaimahi to ensure our work, and the places we work, are healthy and safe for all kaimahi and any other worker actively participating in our mahi.

The redevelopment of both the National and Regional Office risk registers, continues to provide Health & Safety Representatives with a systematic process to identify, analyse, prioritise, manage, and report, potential risks that could impact their respective mahi locations.

With offices from the Far North to Invercargill, the provision of Levels 1 and 2 first aid training for kaimahi ensures that our kaimahi are well prepared to respond to emergencies in our workplaces, enhancing the overall safety and well-being of the communities we work in. At the end of the 2024/25, we maintained a pool of 49 qualified Level 1 or Level 2 First Aiders.

Systems and Knowledge

This year, we delivered key digital solutions to support the Ministry's operations, including Pīwawa, our new contract and fund management system, and Official Correspondence Administrative System, which streamlines Official Information Act requests and ministerial workflows. In line with Government direction, we completed our migration to public cloud, improving our operational agility, security and resiliency. This work was critical in supporting the relocation of Te Tari Matua from Te Puni Kōkiri House to Te Iho, ensuring continuity

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of service and a seamless digital experience for kaimahi in a modernised workplace.

We developed foundational Artificial Intelligence (AI) principles and a policy framework to guide the Ministry's safe and responsible adoption of AI technologies.

Our commitment to preserving institutional knowledge continued with the ingestion of a significant volume of digitised records, improving access for kaimahi to the Ministry's historic record. These efforts reflect our ongoing focus on enabling agile, secure, and future-ready systems that support the Ministry's mahi.

Carbon Emissions

Te Puni Kōkiri is committed to meeting its obligations under the Carbon Neutral Government Programme to measure, manage and reduce our emissions. The Programme has been set up to accelerate the reduction of emissions within the public sector and reflect the Government's commitment to leadership on climate change.

Most of our emissions came from air travel, electricity and vehicles. This year we emitted 394.15 tCO2-e (tonnes of carbon dioxide equivalent) compared to our base year of 2018/19 when we emitted 1,142.04 tCO2-e. The 2018/19 base year will be used as a measure against which future reductions are assessed.

On 24 Huitanguru 2025, Te Puni Kōkiri took on five new functions that have previously been delivered by Te Arawhiti. A new base year carbon emission will be calculated for reporting the year ending 30 Pipiri 2026.

We are proud to be a Toitū carbon reduce certified organisation, committed to measuring, managing and reducing our emissions according to ISO 14064-1:2018 and Toitū standards. Our Toitū carbon reduce certification is accredited by the Joint Accreditation System of Australia and New Zealand (JAS-ANZ) and under ISO 14065.

Our emissions reporting is consistent with the Ministry for the Environment's: Measuring Emissions Guidance, utilising the latest Global Warming Potentials (GWP) values aligned with the Intergovernmental Panel on Climate Change (IPCC) to ensure national reporting consistency.

Independent Verification

Te Puni Kōkiri greenhouse gas emissions measurement (emissions data and calculations) have been independently verified against ISO14064-1:2018 by Toitū Envirocare (Enviro-Mark Solutions Limited), a wholly owned subsidiary of Manaaki Whenua Landcare Research, which is a Crown Research Institute.

TOITŪ
CARBON REDUCE
ISO 14064-1 ORGANISATION

Table 1: Emissions profile broken down by scope and total annual emissions (tCO2-e)

Category	Base year 2018/19	2024/25
Category 1: Direct emissions	227.96	83.73
Category 2: Indirect emissions from imported energy	102.01	92.07
Category 3: Indirect emissions from transportation	765.21	200.23
Category 4: Indirect emissions from products used by organisation	46.86	18.10
Total gross emissions	**1,142.04**	**394.15**

Table 2: Total emissions breakdown by emission by source (tCO2-e)

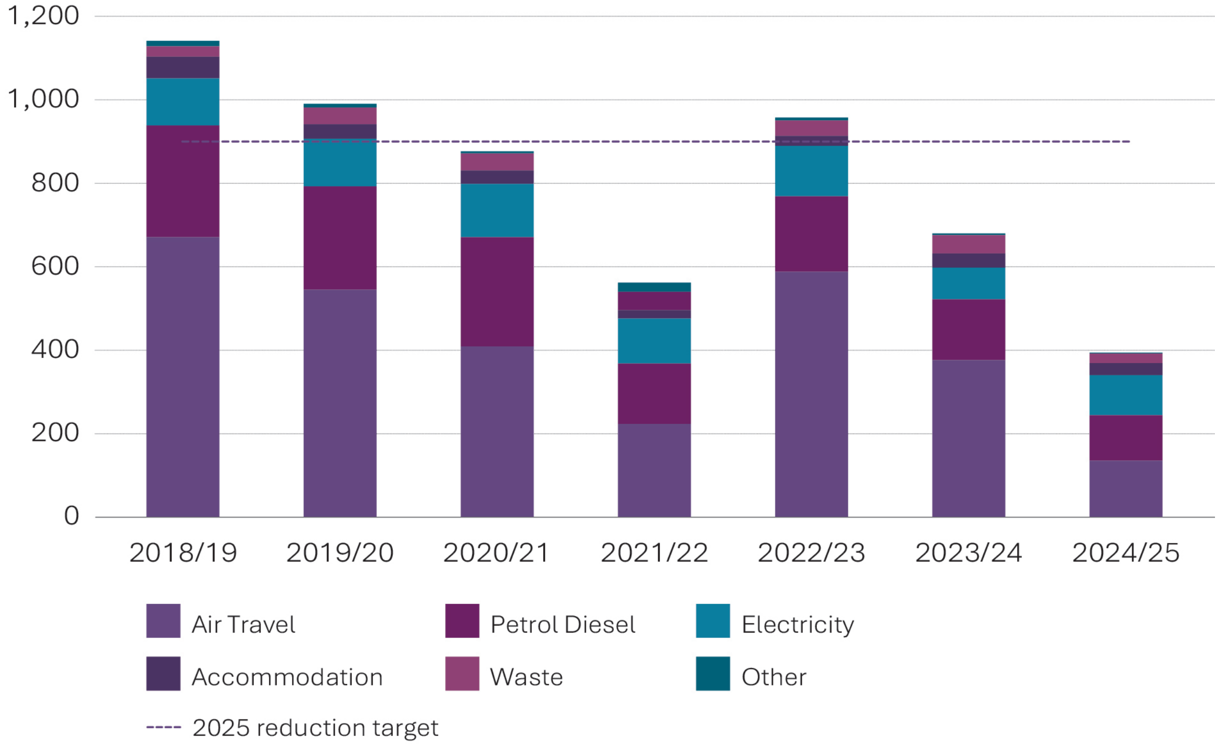

Table 3: KPIs for FTEs and expenditure by financial year

KPI	2024/25
FTE's	423.4
Departmental Expenditure ($m)	76.47
Emissions intensity	
Total gross emissions per FTE in tCO2-e	0.93
Total gross emissions per million dollars of expenditure in tCO2-e	5.16

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Our Reduction Targets

We have consulted with our internal and external stakeholders to set science-aligned targets to keep global warming to less than 1.5 degrees of warming as required under the Carbon Neutral Government Programme. Our target also aligns to the requirements of the Toitū carbon reduction programme. We have set the following emission reduction targets:

- 2025 target: Gross emissions (all Categories) to be no more than 902.21 tCO2-e, or a 21% reduction in gross emissions (all Categories) compared to base year 2018/19
- 2030 target: Gross emissions (all Categories) to be no more than 662.38 tCO2-e, or a 42% reduction in gross emissions (all Categories) compared to base year 2018/19.

We have achieved the 2025 target through ongoing cost saving measures including reductions in travel spend and vehicle usage. The cost saving measures initiatives assisted with reducing our emissions to 394.15 tC02-e (2024: 678.53 tCO2e).

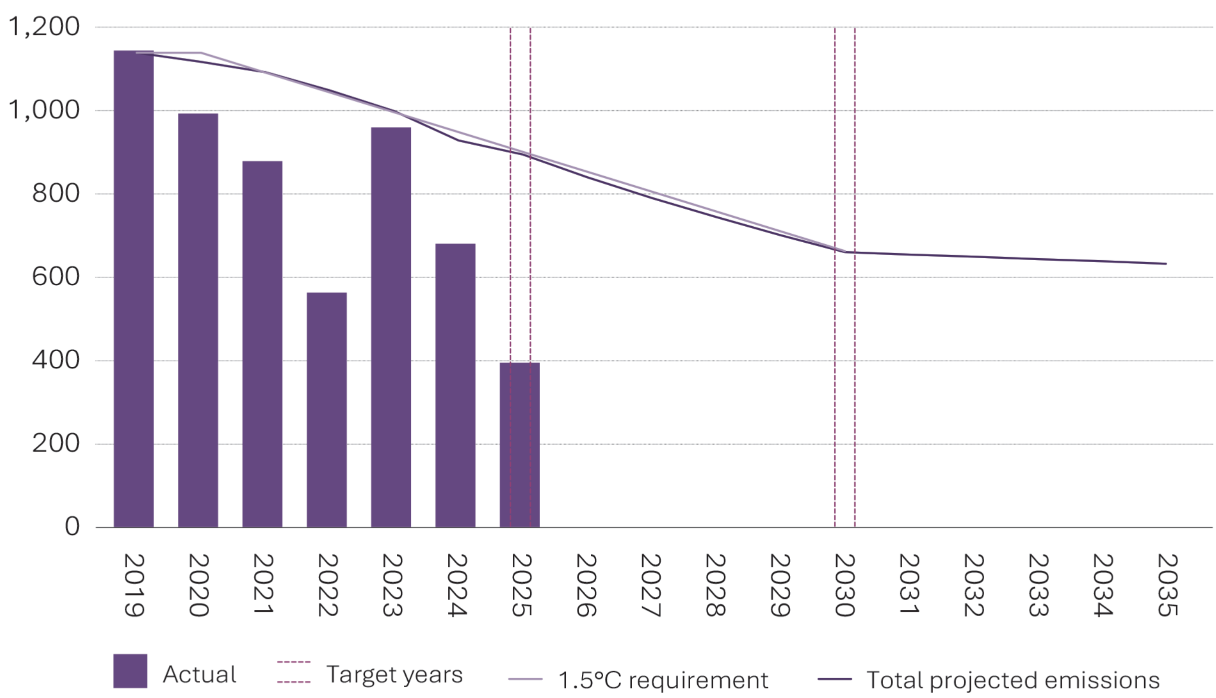
Our reduction plan and future reporting:

Future reduction plans:

- Implementation of electric vehicle fleet
- Travel budget and policies
- Categorising waste where possible to better facilitate recycling.

In 2024/25, we established a working group to develop a reduction plan and strategy that provides regular updates to management. This group will aim to reduce category 4 items which include disposal of waste. Category 4 items emission this year is at 18.10 tCO2-e, a significant decrease on the base 2018/19 of 46.86 tCO2-e.

Graph 1: Projections and targets for emission reductions



Implementing the Government's priorities

Baseline Savings

Te Puni Kōkiri baseline was reduced by $24.789 million in 2024/25 because of the Budget 2024 Initial Baseline Exercise. We achieved these savings by a mix of departmental efficiencies and ceasing programmes which included:

- **$10 million:** departmental cost efficiencies through savings in personnel, contractors and consultants and other discretionary spend savings
- **$6.290 million:** ceasing the Hapori Māori – Increasing Community Resilience through Data Capability and Access programme
- **$0.233 million:** return of funding for Te Ringa Hāpai Whenua Fund, ceasing the funding provided in Budget 2023 for infrastructure investment on whenua Māori (Māori Freehold Land).

For non-departmental expenditure, the following baseline savings were made:

- **$5.500 million:** return of funding for Te Ringa Hāpai Whenua Fund, ceasing the funding provided in Budget 2023 for infrastructure investment on whenua Māori (Māori Freehold Land)
- **$1.500 million:** return of Excess Funding from Discontinued Programmes, due to funding no longer being allocated to specific work programmes within the Community and Māori Governance Organisations and Commissioning Whānau Ora Outcomes appropriations
- **$1.241 million:** return of baseline funding – Te Tumu Paeroa, savings through cost efficiencies from the Māori Trustee.

Reduction in Expenditure on Contractors and Consultants

Te Puni Kōkiri achieved a reduction of $1.723 million in 2024/25, which represents seven percent of total departmental workforce expenditure in 2024/25. This compares with expenditure of $9.939 million and $6.043 million for 2022/2023 and 2023/2024 respectively, which represents 16 percent and nine percent for 2022/23 and 2023/24 respectively, of total departmental workforce expenditure in these years respectively.

Significant Budget Decisions and Initiatives

Budget 2024 resulted in significant baseline savings for Te Puni Kōkiri in line with the Government's fiscal sustainability targets and Budget priorities.

Te Puni Kōkiri implemented a 10-point savings plan in Mahuru 2023 which included a recruitment pause, restrictions on contractor and consultant spend, restrictions to travel and hui budgets and changes to financial delegations. Savings from the 10-point plan enabled Te Puni Kōkiri to identify savings from 2024/25 to contribute to the Budget 2024 savings proposals. Te Puni Kōkiri is already a lean and adaptive organisation and will continue to support whānau to thrive and to work in support of wellbeing of Māori and all of Aotearoa New Zealand.

Budget 2025 continued focus on savings which identified further cost savings initiatives for Te Puni Kōkiri.

Budget 2025 funding reflects the current fiscal environment where savings have had to be made across many portfolios. Changes to the Māori Development Fund represents a balance between reduced funding across all government spending and also prioritising Māori economic development.

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- $13.500 million: reduced funding for Māori Housing – reducing the scale and scope of activity. Returning savings from the Whai Kāinga Whai Oranga Māori Housing Programme because the funding is no longer needed as the core Iwi Prototype projects are nearing completion
- $8.128 million: reduced funding for Māori Housing – reducing the scale of new housing supply programmes
- $5 million: reduced funding for Māori Economic Development Acceleration – unlocking the potential of Māori-owned assets and enterprises, rescopes the Māori Development Fund to accelerate Māori economic growth.

Budget 2025 also secured new funding for Community and Māori Governance Organisations, including Māori Wardens $1.791 million increase in baseline and the Māori Women's Welfare League $1.524 million new baseline funding.

Major Spending Decisions

Budget 2024 priorities resulted in Te Puni Kōkiri supporting the Government's fiscal sustainability targets. Te Puni Kōkiri had no major new spending decisions approved as part of Budget 2024.

Ministerial Priorities

In Hereturikōkā 2024, through the *Enabling good government through a modernised approach to Māori Development* and *Clarifying Agency Functions* papers, Cabinet agreed to changes to transform the Government's approach to Māori development. These changes encompass Te Tiriti o Waitangi | The Treaty of Waitangi, social, economic and cultural development, and ensure that Te Puni Kōkiri can effect intergenerational transformation for, and with, Māori.

To continue to strengthen the position of Te Puni Kōkiri for strategic influence, the Minister for Māori Development has identified five priorities, below, that we report on regularly. More information about our mahi towards these priorities is shared throughout this report.

Ministerial Priority	Focus Area	Page
Te Tautuhi ō Rongo	Māori Public Policy and Leadership	52
Monitoring of adequacy of services	Māori Wellbeing Monitoring	55
Economic Development	Employment	16
Legislation	Māori Public Policy Leadership	51
	Te Taiao	37
Whānau Ora	Whānau-Centred Approaches	42

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Assessment of Operations

Throughout 2024/25, Te Puni Kōkiri delivered a range of activities, services, and key work programmes focused on advancing Māori development and wellbeing. Key areas include:

- Strategic Policy and Advice
- Regional Investment and Support
- Whānau Ora Commissioning
- Māori Housing
- Māori Development Initiatives
- Māori Economic and Cultural Development
- Māori Media and Language
- Māori Governance and Community Support.

More information on our mahi in these areas can be found within each of our below focus areas:

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He Tauākī Whakahaere Ratonga

Statement of Service Performance

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He Tauākī Whakahaere Ratonga
Statement of Service Performance

Reporting Entity

Te Puni Kōkiri is the New Zealand government's principal policy advisor on Māori wellbeing and development.

Statement of Compliance

The Performance Report has been prepared in accordance with Tier 1 PBE financial reporting standards, which have been applied consistently throughout the period, and complies with PBE financial reporting standards.

Purpose and Strategic Outcomes

As detailed in our 2020-2024 Strategic Intentions, the overarching long-term vision of Te Puni Kōkiri is to enable Thriving Whānau – a vision underpinned by the idea that when whānau thrive, so do their communities, hapū, Iwi and all of Aotearoa New Zealand. This will carry through as the overarching long-term vision for our 2025-2029 Strategic Intentions, which was launched in Hōngongoi 2025.

As a small agency with a wide remit to support outcomes for almost one-sixth of the population of Aotearoa New Zealand, Te Puni Kōkiri has to make careful choices about where to focus its efforts. Our three strategic priorities and nine focus areas reflect the organisation's intention to provide more focussed effort within a narrower work programme.

Strategic Priority 1: Māori Economic Resilience – the investment made to recover from COVID-19 builds a more sustainable, resilient and inclusive Māori economy.

Strategic Priority 2: Te Ao Māori – the collective and individual rights and interests of Māori as tangata whenua are recognised, protected, supported, and invested in.

Strategic Priority 3: Equitable and effective government performance for Māori – Māori have improved outcomes across key areas of government investment.

The goals and outcome measures for the 2020-2024 strategic priorities of Te Puni Kōkiri are reported within the section Ko ā mātou Mahi | Our Mahi of this Annual Report.

Focus Area Outcome Measures

Under each of the three 2020-2024 strategic priorities, we have identified a series of outcome measures to provide a transparent, externally validated (where possible) line of sight between our activity and the desired outcomes to achieve our vision of thriving whānau.

The key rationale behind the selection of these measures was to provide an objective measure for progress, acknowledging that the Te Puni Kōkiri work programme alone is only one component of any change in outcomes for Māori. Where relevant, trend information is tracked.

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The outcome measures are described in more detail in sections Ko ā mātou Mahi | Our Mahi and Ko ā mātou Mahinga | Our Performance Story, to capture changes to key outcome areas of Māori wellbeing, to indicate progress towards thriving whānau. In some cases, case studies are included to show the impact of initiatives that we contribute to. These outcome measures are also described in more detail in our Strategic Intentions 2020 -2024.[29]

The linkage to the 2020-2024 strategic priorities is displayed for each appropriations using the following keys:

- Māori Economic Resilience
- Te Ao Māori
- Equitable and Effective Public Sector Performance for Māori

Critical Reporting Judgements, Estimates and Assumptions

Te Puni Kōkiri selects performance measures that best demonstrate delivery against expected performance, that meet and exceed Government expectations, and that consistently deliver progress towards long term outcomes, and are relevant to those who we deliver the services for.

Given the size, diversity and complexity of our functions and services, Te Puni Kōkiri has chosen to group its activities under the following subsets which broadly describes how and what we deliver to meet our outcome goals. To disclosure material judgements, Te Puni Kōkiri has aggregated performance measures into the following subsets:

He Tauākī Whakahaere Ratonga – Statement of Service performance – Department Expenditure. This section provides information relating to the performance of our core role as the Principal Policy Advisor to Government on Māori Development and Wellbeing, and Whānau Ora.

He Tauākī Whakahaere Ratonga – Statement of Service Performance – Non-Departmental Expenditure. This section provides information relating to our performance in delivering targeted services for investments related to key strategic priorities and focus areas. The non-departmental performance information is part to the annual report and is not part of the audited performance information for Te Puni Kōkiri.

How we Measure Progress

Te Puni Kōkiri is a strategy led organisation. We lead and contribute to a broad range of programmes supporting Māori Development and Wellbeing. Our strategy enables us to prioritise our work programme to ensure we can deliver on our vision.

The performance measures contained in this section relate to outputs achieved in the 2024/25 year towards realising the outcome goals outlined in each of our Focus Area chapters.

Some of these deliverables are captured within a one-year period, but many span multiple years as they form part of a longer, iterative journey towards achieving the focus area outcome goal.

- Measures that have met their standard
- Measures that have not met their standard
- Measures that have not been measured

29 https://www.tpk.govt.nz/en/mo-te-puni-kokiri/corporate-documents/corporate-publications/strategic-intentions/he-takunetanga-rautaki-strategic-intentions2020-24

How We Manage Changes to our Performance Measures and Standards

Changes to performance measures are shown in the Estimates of Appropriations and Supplementary Estimates of Appropriations documents for Vote Māori Development. Notes are included to explain why we have made changes to performance measures.

To ensure consistency in the reporting process, we develop and maintain catalogues for each performance measure. These catalogues show how data is collected, calculated and recorded.

Ministerial Satisfaction Policy Surveys and Policy Advice Measures

Te Puni Kōkiri is required by the Department of the Prime Minister and Cabinet to have performance measures for the following two areas:

- Minister's satisfaction with the quality of policy advice – we use the Ministerial Policy Satisfaction Survey guidance provided by the Department of the Prime Minister and Cabinet for agencies with policy appropriations[30]
- Quality of policy advice and policy briefings – we follow the Policy Quality Framework guidance provided by the Department of the Prime Minister and Cabinet in assessing policy advice papers.

30 https://www.dpmc.govt.nz/sites/default/files/2022-07/guide-ministerial-policy-satisfaction-survey.pdf

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Departmental Expenditure

This section outlines the performance of Te Puni Kōkiri and meets the requirements of the Public Finance Act 1989.

Te Puni Kōkiri 2024/25 service performance results are arranged by appropriation (as detailed in the Estimates of Appropriations 2024/25 – Māori Affairs Sector) and are outlined in this section of the Pūrongo-ā-tau | Annual Report.

Appropriations reported against in this section are listed below:

Reconciliation of Output Expenditure to Financial Statements

The total output expenditure from the four departmental outputs is $76,471,000.

This reconciles to expenses in the financial statements on page 105.

*In 2024, Cabinet decisions to transform the Government's approach to Māori Development, as well as to clarify agency functions. As part of this, Te Puni Kōkiri was strengthened, with the transfer of some functions from Te Arawhiti, positioning it to be a comprehensive and strong voice across government, for Māori development and Iwi and Māori relations with the Crown. Accompanying the transfer of some functions, the Māori Crown Relations portfolio transferred to Te Puni Kōkiri from Te Arawhiti on 24 Huitanguru 2025. Performance measures have been developed to reflect the intention and scope of the categories of this appropriation.
Te Puni Kōkiri is therefore reporting results for the period of 24 Huitanguru 2025 to 30 Pipiri 2025.

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Te Whakatinanatanga o Ngā Wawata ā-Pāpori, ā-Ōhanga, Ā-Whakawhanaketanga Ahurea o Te Iwi Māori

Realising The Social, Economic and Cultural Development Aspirations of Māori

This appropriation contributes to the Strategic Priorities

Scope

This appropriation is limited to providing advice and services to support Ministers to discharge their portfolio responsibilities relating to Māori development and to facilitating the flow of resources from the Crown to Māori and a two-way flow of information between the Crown and Māori.

Purpose

This appropriation is intended to achieve:

- Effective policy advice and other support to Ministers in discharging their policy decision-making and other portfolio responsibilities, particularly in relation to Māori development
- Positive engagement between the Crown and Māori through brokerage, co-ordination and facilitation that focuses on the strengthening of relationships between the Crown and iwi, hapū and whānau Māori, and
- Effective Māori land utilisation through the provision of services to owners of Māori land.

Expenditure

Expenditure incurred against this appropriation for the 2024/25 financial year is summarised in the following table:

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
82,581	Revenue Crown	63,994	63,586	63,586
1,004	Other revenue	626	828	828
83,585	**Total Revenue**	**64,620**	**64,414**	**64,414**
81,567	Less Expenditure	63,896	64,414	64,414
2,018	**Surplus (Deficit)**	**724**	**-**	**-**

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Performance Reporting

Achievement against our performance reporting requirements for the 2024/25 financial year are summarised in the following table:

Achieved 7 out of 9 performance standards 78%

Actual 2024	Assessment of Performance	Actual 2025	Target 2025	Standard met
97%	Percentage of stakeholders who report being satisfied or very satisfied with the level of engagement with regional staff (based on a survey with a scale of 1-10)	69%[31]	80% or above	✗
3.58	Technical quality of policy advice papers assessed by a survey under the Policy Quality Framework which is conducted by an external provider each financial year	3.23[32]	3.5 or above	✗
3.4	The satisfaction of the Minister for Māori Development with the advice provided will be assessed through the Ministerial Policy Satisfaction Survey based on a scale of 1 to 5; where 1 is extremely dissatisfied and 5 is extremely satisfied	3.5	3.5 or above	✓
99.4%	Official Information Act request timeframes met	98.30%	95% or above	✓
100%	Parliamentary Questions timeframes met	99.47%	95% or above	✓
98.3%	Ministerial advice timeframes met	97.22%	95% or above	✓
Achieved	An investment plan is in place to provide an overarching framework to support and guide investment decisions	Achieved	Achieved	✓
100%	Regional and National investments each align to one of Te Puni Kōkiri Strategic Priorities	100%	80% or above	✓
4	The Minister for Māori Development receives quarterly updates on the status of Investment Funds	4	4	✓

31 In 2024/25, Te Puni Kōkiri changed the data collection approach for this measure to randomly select a statistically significant group of survey participants from the wider cohort of service users for the period. This approach, while more impartial and rigorous, has likely contributed to a lower satisfaction score than previous years. Additionally, the shift in strategic focus of Te Puni Kōkiri investments to align with the 2024/25 investment plan and an increased focus on Māori economic development may have influenced stakeholder perceptions. Under the new investment plan, regional allocations were reduced which may have further impacted engagement and stakeholder satisfaction.

32 Average (mean) score from review of 22 randomly selected papers. The quality of our policy advice to the Minister(s) is assessed independently by the New Zealand Institute of Economic Research (NZIER) against the Department of Prime Minister and Cabinet's Policy Quality Framework. The score above is out of 5 and is based on a review of policy documents provided to Minister(s). This year's score is 0.27 points below the target (3.5). Te Puni Kōkiri will continue to refine its assessment process for 2025/26 drawing on recommendations for improvement as reported by NZIER in their latest review.

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Whakapakari Kaupapa Whānau Ora
Whānau Ora Commissioning Approach

This appropriation contributes to the Strategic Priority

Scope

This appropriation is limited to activities associated with developing, implementing, administering and evaluating the Whānau Ora commissioning approach.

Purpose

This appropriation is intended to provide support to non-governmental commissioning agencies in their delivery of Whānau Ora, including:

- Support and contract management for three non-governmental Whānau Ora Commissioning Agencies, and
- Research and evaluation of the Whānau Ora approach.

Expenditure

Expenditure incurred against this appropriation for the 2024/25 financial year is summarised in the following table:

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
9,361	Revenue Crown	9,404	9,405	9,405
-	Other revenue	-	-	-
9,361	**Total Revenue**	**9,404**	**9,405**	**9,405**
9,262	Less expenditure	9,390	9,405	9,405
99	**Surplus (Deficit)**	**14**	**-**	**-**

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Performance Reporting

Achievement against our performance reporting requirements for the 2024/25 financial year are summarised in the following table:

Achieved 3 out of 3 performance standards **100%**

Actual 2024	Assessment of Performance	Actual 2025	Target 2025	Standard Met
3 plans	Negotiate and agree an annual investment plan with each commissioning agency	3 plans	3 plans	✓
Not Achieved	Quarterly review of commissioning agency performance reports, received during the financial year, to ensure compliance with agreed investment plan targets	Achieved	Quarterly reviews	✓
3.3	The satisfaction of the Minister for Whānau Ora with the advice provided will be assessed through the Ministerial Policy Satisfaction Survey.	3.6	3.5 or above	✓

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Te Puni Kōkiri Utunga Haupū Rawa

Te Puni Kōkiri – Capital Expenditure

Scope

This appropriation is limited to the purchase or development of assets by and for the use of Te Puni Kōkiri, as authorised by section 24(1) of the Public Finance Act 1989.

Purpose

This appropriation is intended to achieve the renewal, replacement and upgrade of assets to support the delivery of services by Te Puni Kōkiri.

Expenditure

Expenditure incurred against this appropriation for the 2024/25 financial year is summarised in the following table:

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
198	Total capital expenditure	3,717	6,907	4,168
198	**Total Appropriation**	**3,717**	**6,907**	**4,168**

Performance Reporting

Achievement against our performance reporting requirements for the 2024/25 financial year are summarised in the following table:

Achieved 2 out of 2 performance standards 100%

Actual 2024	Assessment of Performance	Actual 2025	Target 2025	Standard met
No data[33]	Percentage of Te Puni Kōkiri leasehold properties that meet Physical Security Level 1 (PHYSEC 1) of the Protective Security Requirements	100%	100%	✓
No data[34]	Percentage of Te Puni Kōkiri vehicles that are Electric or Plug in Hybrid	86%	80%	✓

33 The new measures provide a better measure of the effectiveness of capital expenditure.

34 The new measures provide a better measure of the effectiveness of capital expenditure.

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Ngā Hononga Māori Karauna
Māori Crown Relations

This appropriation contributes to the Strategic Priority

This multi-category appropriation transferred to Te Puni Kōkiri from Te Arawhiti on 24 Huitanguru 2025. Therefore, performance results are reported for the period of 24 Huitanguru 2025 to 30 Pipiri 2025, and there is no previous years' data to compare to. Detail on the non-departmental components for this appropriation can be found on page 158.

Scope

The single overarching purpose of this appropriation is to support the strengthening of the relationship between Māori and the Crown.

Purpose

Departmental Output Expenses – Strengthening Crown Capability

This category is limited to the provision of services to strengthen Crown capability in building sustainable and productive Māori Crown relationships; including providing advice and information to support Ministers on government policy matters relating to the Māori Crown Relationship.

Expenditure

Expenditure incurred against this appropriation for the 2024/25 financial year is summarised in the following table:

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
-	Revenue Crown	2,661	-	2,724
-	**Total Revenue**	**2,661**	**-**	**2,724**
-	Less expenditure	2,657	-	2,724
-	**Surplus (Deficit)**	**4**	**-**	**-**

Performance reporting (Multi-Category Appropriation)

The overall performance of this appropriation will be assessed by the satisfaction of the Minister for Māori Crown Relations: Te Arawhiti with the strengthening of the relationship between Māori and the Crown, as outlined in the table below:

Achieved 5 out of 7 performance standards 71%

Actual 2024	Assessment of Performance	Actual 2025	Target 2025	Standard met
No data	The satisfaction of the Minister for Māori Crown Relations: Te Arawhiti with the strengthening of the relationship between Māori and the Crown, as per the common satisfaction survey	6/10[35]	At least 8/10	Not met
Departmental Output Expense: Strengthening Crown Capability This category is intended to achieve effective support for the Minister for Māori Crown Relations: Te Arawhiti in helping government to better engage with Māori on matters of importance by lifting capability across the sector				
Policy Advice – Māori Crown Relations				
No data	The satisfaction of the Minister for Māori Crown Relations: Te Arawhiti with the policy advice service, as per the common satisfaction survey	3.7	3.5 or above	Met
No data	Technical quality of policy advice papers assessed by a survey under the Policy Quality Framework which is conducted by an external provider each financial year	No Data[36]	3.5 or above	Not assessed
Services to Ministers				
No data	Percentage of fast-track consent applications advised on within the time agreed with the Minister's office	100%	95%	Met
Strengthening Crown Capability – Māori Crown Relations				
No data	Percentage of core agencies that have a Whāinga Amorangi plan	90%[37]	100%	Not met
No data	Agencies with settlement responsibilities use Te Haeata effectively	Achieved	Achieved	Met
No data	Percentage of all legislated settlements published on Te Haeata within 6 months of settlement date (except where Post Settlement Governance Entities have asked to pause publications of the settlement)	100%	100%	Met

35 Te Puni Kōkiri will work with the Minister to ensure that we are providing support and advice to a high standard.

36 As this measure transferred to Te Puni Kōkiri from Te Arawhiti on 24 Huitanguru 2025, there was an insufficient number of papers to conduct a robust review.

37 Since Hōngongoi 2023, four new core agencies have been established: the Independent Children's Monitor, Ministry for Disabled People, Ministry for Regulation and Charter School Agency. Te Puni Kōkiri is currently considering a refresh to Whāinga Amorangi, and as a result, did not approach the four agencies to request their commitment to a Whāinga Amorangi plan. Similarly, Te Arawhiti did not engage with these agencies prior to the transfer either. However, all agencies have access to the tools to develop their plans at their discretion.

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Ko ngā Tauāki Pūtea Financial Statements

For year ended 30 June 2025

Ko ngā Tauākī Pūtea
Financial Statements

He Tauākī Haepapa
Statement of Responsibility

For the year ended 30 June 2025

I am responsible, as Secretary for Māori Development of Te Puni Kōkiri (the Ministry), for:

- The preparation of the Ministry's financial statements, and statements of expenses and capital expenditure, and for the judgments 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
- 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 annual report fairly reflects 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 2025 and its operations for the year ended on that date
- The forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2026 and its operations for the year ending on that date.

Dave Samuels
Te Tumu Whakarae | Secretary for Māori Development
30 September 2025

He Pūrongo i Kaitātari Motuhake
Independent Auditor's Report

To the readers of Te Puni Kokiri's annual report for the year ended 30 June 2025

The Auditor-General is the auditor of Te Puni Kokiri (the Ministry). The Auditor-General has appointed me, Fiona Elkington, using the staff and resources of Audit New Zealand, to carry out, on his behalf, the audit of:

- The annual financial statements of the Ministry that comprise the statement of financial position, statement of departmental commitments, statement of contingent assets and liabilities as at 30 June 2025, 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 on pages 105 to 133.
- The end-of-year performance information for appropriations of the Ministry for the year ended 30 June 2025 on pages 60 to 69 and 86 to 96.
- The statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2025 on pages 144 to 148 that comprise:
  - the statement of the budgeted and actual expenses and capital expenditure incurred against appropriations for the year ended 30 June 2025;
  - the statement of departmental and non-departmental expenses and capital expenditure incurred without, or in excess of an existing appropriation, or other authority for the year ended 30 June 2025; and
  - the statement of departmental capital injections for the year ended 30 June 2025.
- The schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 135 to 143 that comprise:
  - the schedules of assets; liabilities; commitments; and contingent liabilities and contingent assets as at 30 June 2025;
  - the schedules of expenses; revenue; and capital receipts for the year ended 30 June 2025; and
  - the notes to the schedules that include accounting policies and other explanatory information.

Opinion

Qualified opinion on the schedules of non-departmental activities and statement of budgeted and actual expenses and capital expenditure incurred against appropriations

In our opinion, except for the effects of the matter described in the Basis for our opinion section of our report:

- The schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown have been prepared, in all material respects, in accordance with the Treasury Instructions.
- The statement of budgeted and actual expenses and capital expenditure incurred against appropriations has been prepared, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.

Unmodified opinion on the rest of the audited information

In our opinion:

- The annual financial statements of the Ministry:
  - fairly present, in all material respects:
    - its financial position as at 30 June 2025; 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 end-of-year performance information for appropriations:
  - provides an appropriate and meaningful basis to enable readers to assess what has been achieved with each appropriation; determined in accordance with generally accepted accounting practice in New Zealand; and
  - fairly presents, in all material respects:
    - what has been achieved with each appropriation; and
    - the actual expenses or capital expenditure incurred in relation to each appropriation 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 in accordance with Public Benefit Entity Reporting Standards.
  - The statement of departmental and non-departmental expenses and capital expenditure incurred without, or in excess of an existing appropriation, or other authority for the year ended 30 June 2025; and the statement of departmental capital injections for the year ended 30 June 2025 have been prepared, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.

Our audit was completed on 30 September 2025. This is the date at which our opinion is expressed.

Basis for our opinion

Not including an expense or corresponding provision in the schedules of non-departmental activities and statement of budgeted and actual expenses and capital expenditure incurred against appropriation

For the reasons disclosed in note 3 of the non-departmental financial schedules and statements, the Ministry has not included an expense and a corresponding provision for the estimated costs arising from the High Court judgment in regard to Stafford v Attorney General (the 'Wakatū Litigation'). This is a departure from PBE IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets and the estimated costs are material.

If the expense was recognised, it would be included in the schedule of non-departmental expenses and the corresponding provision would be included in the schedule of non-departmental liabilities. The expense would also be included in the statement of budgeted and actual expenses and capital expenditure incurred against appropriation. Because these amounts are not included, our opinion over the respective schedules and statement is qualified.

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We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information 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 Secretary for Māori Development for the information to be audited

The Secretary of Māori Development is responsible on behalf of the Ministry for preparing:

- Annual financial statements that fairly present the Ministry's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.

End-of-year performance information for appropriations that:

  - provides an appropriate and meaningful basis to enable readers to assess what has been achieved with each appropriation; determined in accordance with generally accepted accounting practice in New Zealand;
  - fairly presents what has been achieved with each appropriation;
  - fairly presents the actual expenses or capital expenditure incurred in relation to each appropriation 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.

- Statements of expenses and capital expenditure of the Ministry, that are prepared in accordance with section 45A of the Public Finance Act 1989.
- Schedules of non-departmental activities, prepared in accordance with the Treasury Instructions, of the activities managed by the Ministry on behalf of the Crown.

The Secretary of Māori Development 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 Secretary of Māori Development is responsible on behalf of the Ministry for assessing the Ministry's ability to continue as a going concern.

The Secretary of Māori Development'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 Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2025. For the forecast financial information for the year ending 30 June 2026, our procedures were limited to checking to the best estimate financial forecast information based on the Budget Economic Fiscal Update for the year ending 30 June 2026.

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 Secretary of Māori Development.
- We evaluate whether the end-of-year performance information for appropriations:
  - provides an appropriate and meaningful basis to enable readers to assess what has been achieved with each appropriation. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
  - fairly presents what has been achieved with each appropriation.
- We evaluate whether the statements of expenses and capital expenditure and schedules of non-departmental activities have been prepared in accordance with legislative requirements.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Secretary of Māori Development.
- 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.

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We communicate with the Secretary of Māori Development 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 Secretary of Māori Development is responsible for the other information. The other information comprises all of the information included in the annual report other than 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) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to the audit, we have carried out assurance engagements over the Whānau Ora commissioning agency services procurement and post award process, which are compatible with those independence requirements. Other than the audit and these engagements, we have no relationship with, or interests in, the Ministry.

Fiona Elkington
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

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He Tauākī Pūtea ā-Tari
Financial Statements – Departmental

Statement of Comprehensive Revenue and Expense

for the year ended 30 June 2025

Actual 2024 $000		Note	Actual 2025 $ 000	Unaudited Budget 2025 $000	Unaudited Forecast 2026 $000
	REVENUE				
91,942	Revenue Crown		76,585	72,991	82,043
1,004	Other revenue	2	626	828	828
92,946	**Total revenue**		**77,211**	**73,819**	**82,871**
	EXPENSES				
60,923	Personnel costs	3	56,219	53,306	60,045
28,179	Other operating expenses	4	18,827	18,573	20,671
1,274	Depreciation and amortisation	7,8	995	1,486	1,701
453	Capital charge	4	430	454	454
90,829	**Total expenses**		**76,471**	**73,819**	**82,871**
2,117	**Operating surplus**		**740**	**-**	**-**
2,117	**Total comprehensive revenue and expense**		**740**	**-**	**-**

Explanations of major variances against budget are detailed in note 16.
The accompanying notes form part of these financial statements.

Statement of Financial Position

as at 30 June 2025

Actual 2024 $000		Note	Actual 2025 $ 000	Unaudited Budget 2025 $000	Unaudited Forecast 2026 $000
	ASSETS				
	Current assets				
19,136	Cash and cash equivalents	5	13,521	12,791	19,136
178	Receivables	6	79	150	150
220	Prepayments		207	450	219
19,534	**Total current assets**		**13,807**	**13,391**	**19,505**
	Non-current assets				
2,719	Property, plant and equipment	7	4,254	6,856	7,516
6	Intangible assets	8	324	-	-
2,725	**Total non-current assets**		**4,578**	**6,856**	**7,516**
22,259	**Total assets**		**18,385**	**20,247**	**27,021**
	LIABILITIES				
	Current liabilities				
4,870	Payables	9	3,433	6,824	13,598
2,117	Return of operating surplus	12	740	-	-
4,458	Employee entitlements	11	4,676	3,900	3,900
1,447	Provisions	10	158	-	-
12,892	**Total current liabilities**		**9,007**	**10,724**	**17,498**
	Non-current liabilities				
303	Employee entitlements	11	314	460	460
303	**Total non-current liabilities**		**314**	**460**	**460**
13,195	**Total liabilities**		**9,321**	**11,184**	**17,958**
9,064	**Net assets**		**9,064**	**9,063**	**9,063**
	EQUITY				
9,064	Taxpayers' funds	13	9,064	9,063	9,063
9,064	**Total equity**		**9,064**	**9,063**	**9,063**

Explanations of major variances against budget are detailed in note 16.
The accompanying notes form part of these financial statements.

Statement of Changes in Equity

for the year ended 30 June 2025

Actual 2024 $000		Note	Actual 2025 $ 000	Unaudited Budget 2025 $000	Unaudited Forecast 2026 $000
9,064	**Balance as at 1 July**		**9,064**	**9,063**	**9,063**
2,117	Total comprehensive revenue and expenses		740	-	-
(2,117)	Return of operating surplus to the Crown		(740)	-	-
-		13	-	-	-
	Capital withdrawal				
9,064	**Balance as at 30 June**		**9,064**	**9,063**	**9,063**

Explanations of major variances against budget are detailed in note 16.
The accompanying notes form part of these financial statements.

Statement of Cash Flows

for the year ended 30 June 2025

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Forecast 2026 $000
	CASH FLOWS FROM OPERATING ACTIVITIES			
91,942	Receipts from Revenue Crown	76,585	72,991	82,043
148	Receipts from third parties	82	110	110
727	Other receipts	177	718	718
(26,125)	Payments to suppliers	(20,720)	(13,187)	(17,236)
(59,394)	Payments to employees	(57,355)	(53,306)	(60,045)
(453)	Payments for capital charge	(430)	(454)	(454)
(259)	Goods and services tax (net)	745	(3,895)	(2,538)
6,586	**Net cash from operating activities**	**(916)**	**2,977**	**2,598**
	CASH FLOWS FROM INVESTING ACTIVITIES			
780	Receipts from sale of property, plant and equipment	1,102	-	-
(198)	Purchase of property, plant and equipment	(3,360)	(2,827)	(2,448)
-	Purchase of intangible assets	(324)	(150)	(150)
582	**Net cash from investing activities**	**(2,582)**	**(2,977)**	**(2,598)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
(1,166)	Repayment of surplus to the Crown	(2,117)	-	-
(1,166)	**Net cash from financing activities**	**(2,117)**	**-**	**-**
6,002	Net (decrease)/increase in cash	(5,615)	-	-
13,134	Opening cash and cash equivalents	19,136	12,791	19,136
19,136	**Closing cash and cash equivalents**	**13,521**	**12,791**	**19,136**

Explanations of major variances against budget are detailed in note 16.
The accompanying notes form part of these financial statements.

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Reconciliation of Cash Flows

for the year ended 30 June 2025

Reconciliation of the net surplus cash from operating activities

Actual 2024 $000		Actual 2025 $000
2,117	**Total comprehensive revenue and expense**	**740**
	ADD/(DEDUCT) NON-CASH ITEMS	
1,274	Depreciation and amortisation	995
	ADD/(DEDUCT) ITEMS CLASSIFIED AS INVESTING ACTIVITIES	
69	(Gain)/loss on disposal of property, plant and equipment	(293)
	ADD/(DEDUCT) MOVEMENTS IN STATEMENT OF FINANCIAL POSITION	
	Add/(deduct) movements in working capital items	
255	Decrease/(increase) in debtors and receivables	112
1,575	Increase/(decrease) in creditors and payables	(1,410)
1,222	Increase/(decrease) in provisions	(1,289)
74	Increase/(decrease) in employee entitlements	229
6,586	**Net cash flows from operating activities**	**(916)**

The accompanying notes form part of these financial statements.

Statement of Departmental Commitments

as at 30 June 2025

Actual 2024 $000		Actual 2025 $000
	NON-CANCELLABLE OPERATING COMMITMENT LEASES AS A LESSEE *The future aggregate minimum lease payments to be paid under non-cancellable operating leases*	
4,532	Not later than one year	4,650
2,737	Later than one year and not later than five years	15,114
464	Later than five years	26,533
7,733	**Total non-cancellable operating lease commitments as a lessee**	**46,297**
7,733	**Total commitments**	**46,297**

Non-cancellable operating leases as a lessee

The Ministry leases property in the normal course of its business across New Zealand. The amounts disclosed are the minimum future lease payments to be paid under non-cancellable operating leases. The non-cancellable leasing period for these leases varies.

The Ministry's non-cancellable operating leases have varying terms, escalation clauses and renewal rights. There are no restrictions placed on the Ministry by any of its leasing arrangements.

Capital commitments

Capital commitments are the aggregate amount of capital expenditure where the Ministry entered into a contract for acquisition of property, plant and equipment and intangible assets that have not been paid for or not recognised as a liability at the end of the financial year.

Cancellable capital commitments are reported at the lower of the remaining contractual commitment or the early exit costs that are explicit in the exit clause of the agreement.

As at 30 June 2025, the Ministry had no capital commitments (2024: nil).

The accompanying notes form part of these financial statements.

Statement of Departmental Commitments (Continued)

as at 30 June 2025

Lease commitments as lessor

During the financial year ended 30 June 2025, the Ministry leased office space to eight other organisations. The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is $580,000 (2024: $1.035 million) and is broken down as follows:

Actual 2024 $000		Actual 2025 $000
	NON-CANCELLABLE OPERATING COMMITMENT LEASES AS A LESSOR *The future aggregate minimum lease payments to be paid under non-cancellable operating leases as a lessor*	
498	Not later than one year	278
506	Later than one year and not later than five years	296
31	Later than five years	6
1,035	**Total non-cancellable operating lease commitments as a lessor**	**580**

Statement of Contingent Assets and Liabilities

as at 30 June 2025

Quantifiable and un-quantifiable contingent assets

As at 30 June 2025, the Ministry had no quantifiable and un-quantifiable contingent assets (2024: nil).

Quantifiable and un-quantifiable contingent liabilities

2024 $		2025 $
-	Employment disputes	85,000
-	Other contingent liabilities	7,500
-	**Total quantifiable contingent liabilities**	**92,500**

The Ministry had no unquantifiable contingent liabilities (2024: nil).

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

Basis of Reporting

1. Statement of Accounting Policies

Reporting Entity

Te Puni Kōkiri (“The Ministry”) is a Government Department as defined by section 5 of the Public Service Act 2020 (PSA 2020) and is domiciled in New Zealand.

The Ministry was established under the Ministry of Māori Development Act 1991 to improve outcomes for Māori. The Ministry has strong connections within Māori communities through whānau, hapū and Iwi and other government agencies to generate trusted partnerships. Other relevant legislation governing the Ministry’s operations includes the PSA 2020 and the Public Finance Act 1989 (PFA 1989). The Ministry’s ultimate parent is the New Zealand Crown.

The Ministry does not operate to make a financial return and is also regarded as a public benefit entity (PBE) for the purposes of complying with New Zealand generally accepted accounting practice (NZ GAAP).

The Ministry also reports on the non-departmental (Crown) activities which it administers in the non-departmental statements and schedules on pages 135 to 148.

Reporting Period

The reporting period for these financial statements is the year ended 30 June 2025, with comparative figures for the year ended 30 June 2024. The financial statements were approved for issue by the Secretary for Māori Development on 30 September 2025.

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 comply with the requirements of the PFA 1989, which includes the requirement to comply with 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).

New or Amended Standards Adopted

Disclosure of Fees for Audit Firms’ Services amendments to PBE IPSAS 1 has been adopted in the preparation of these financial statements. The amendment changes the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. This new disclosure is included in Note 4.

Other Changes in Accounting Policy

There have been no other changes in the Ministry’s accounting policies since the date of the last audited financial statements.

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Standards issued and not yet effective and not early adopted

Standards and amendments issued but not yet effective that have not been early adopted and relevant to the Institute are:

Standards	Changes/Scope
2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1)	This amendment clarifies the principles for classifying a liability as current or noncurrent. The amendment is effective for the year ended 30 June 2026.
PBE IFRS 17: Insurance contracts	PBE IFRS 17 establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts and will replace PBE IFRS 4. This standard is effective for the year ended 30 June 2026.

The Ministry has not yet assessed the impact of these amendments and the new standard in detail. These amendments and the new standard are not expected to have a significant impact.

Summary of Significant Accounting Policies

Significant accounting policies are included in the notes to which they relate and the ones that do not relate to a specific note are outlined below.

The principal accounting policies applied in the preparation of these financial statements have been consistently applied to all periods presented.

The accrual basis of accounting has been used unless otherwise stated.

Presentation Currency and Rounding

The non-departmental statements and schedules are presented in New Zealand dollars (NZ dollars), and all values are rounded to the nearest thousand dollars ($000).

Taxation

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

Goods and Services Tax (GST)

All items in the financial statements including commitments and contingencies are GST exclusive, except for receivables and payables which are GST inclusive. Where GST is not recoverable as an input tax, it is recognised as part of a related asset or expense.

The net amount of GST owing at balance date, being the difference between output GST and input GST, is included in either receivables or payables in the Statement of Financial Position.

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

Cost allocation

Te Puni Kōkiri has determined the cost of outputs using the cost allocation system outlined below.

Criteria for direct costs

'Direct costs' are those costs that are directly attributed to an output. These are allocated to the output based on estimate of percentage of time spent.

Criteria for Indirect Costs

'Indirect costs' are those costs that cannot be attributed in an economically feasible manner to a specific output. These are allocated to outputs based on full-time equivalent staff members (FTEs) attributable to each output.

There have been no changes in cost accounting policies since the date of the last audited financial statements.

Budget and Forecast Figures

Basis of the Budget And Forecast Figures

The 2025 Budget figures (Unaudited Budget 2025) are for the year ended 30 June 2025 and were the unaudited forecast 2025 figures published in the 2023/24 Annual Report. They are consistent with the Ministry's best estimate of financial forecast information submitted to the Treasury in the Budget Economic and Fiscal Update (BEFU) for the year ending 30 June 2025.

The 2026 forecast figures (Unaudited forecast 2026) are for the year ending 30 June 2026, which are consistent with the best estimate financial forecast information submitted to the Treasury for the BEFU 2025. The forecast financial statements have been prepared as required by the PFA 1989 to provide 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 2026 forecast figures have been prepared in accordance with and comply with PBE FRS 42, Prospective Financial Statements.

The forecast financial statements were approved for issue by the Secretary for Māori Development on 8 April 2025.

The forecast financial statements were approved for issue by the Secretary for Māori Development on 30 September 2025.

The Secretary for Māori Development is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

Although the Ministry regularly updates its forecasts, updated forecast financial statements for the year ending 30 June 2025 will not be published.

Significant Assumptions used In Preparing the Forecast Financial Information

The 30 June 2026 forecast figures have been prepared in accordance with and comply with PBE FRS 42 Prospective Financial Statements. The forecast figures contained in these financial statements reflect the Ministry's purpose and activities and are based on several assumptions on what may occur during 2025/26. The forecast figures have been compiled based on existing government policies and ministerial expectations at the time the Main Estimates were finalised.

The main assumptions, which were adopted as at 8 April 2025, are as follows

- The Ministry's activities will remain substantially the same as for the previous years focusing on the Government's priorities
- Personnel costs were based on the full-time equivalent staff (which consider staff turnover)
- Operating costs are based on the best estimate at the time the financial statements are finalised
- Capital commitments will realise as planned
- Estimated year-end information for 2024/25 is used as the opening position for the 2025/26 forecasts.

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The actual financial results achieved for 30 June 2026 are likely to vary from the forecast information presented, and the variations might be material.

Any changes to budgets during 2025/26 will be incorporated into the Supplementary Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2026.

Critical Accounting Estimates, Assumptions and Critical Judgements in Applying Accounting Policies

In preparing these financial statements in conformity with PBE accounting standards, critical judgements, estimates and assumptions have been made concerning the future and may differ from the subsequent actual results. The estimates and associated assumptions are continually evaluated and are based on historical experience and various other factors, including expectation of future events that are believed to be reasonable under the circumstances.

In the process of applying the accounting policies, the Ministry has made several judgements and applies estimates of future events. Judgements and estimates which are material to the financial report are found in the following notes:

Notes		Page
Note 7	Property plant and equipment	120
Note 10	Restructuring provision	126
Note 11	Employee Entitlements	127

2. Revenue

Accounting Policy

The Ministry derives revenue through the provision of outputs to the Crown and for services to third parties. Revenue is measured at the fair value of consideration received or receivable. The specific accounting policies for significant revenue items are explained below:

Revenue – Non-exchange Transactions

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 Crown revenue has been determined to be equivalent to the funding entitlement.

Other Revenue

Third Party Revenue

The Ministry derives revenue from third parties through the provision of outputs. Revenue from the supply of services is recognised when the significant risks and rewards of ownership have been transferred to the buyer unless an alternative method better represents the stage of completion of the transaction. Such revenue is recognised when earned and is reported in the financial period to which it relates.

Rental Revenue from Subleases

Rental revenue under an operating sublease is recognised as revenue on a straight-line basis over the lease term.

Breakdown of other revenue

Actual 2024 $000		Actual 2025 $000
	REVENUE	
519	Rental revenue	385
129	Gain on sale of assets	301
356	Revenue for services provided	(60)
1,004	**Total other revenue**	**626**

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3. Personnel Costs

Salaries and Wages and Employee Entitlements

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

Defined Contribution Superannuation Schemes

Employee contributions to the State Sector Retirement Savings Scheme, Kiwi Saver and the Government Superannuation Fund are accounted for as defined contribution schemes and are recognised as an expense in the Statement of Comprehensive Revenue and Expense as incurred.

Breakdown of Personnel Costs

Actual 2024 $000		Actual 2025 $000
56,051	Salaries and wages	52,966
1,100	Restructuring costs	364
1,669	Employer contribution to defined contribution plans	1,645
552	Increase/decrease) in employee entitlements	536
1,551	Other personnel costs	708
60,923	**Total personnel costs**	**56,219**

4. Other Operating Expenses

Accounting Policy

Operating Leases

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

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 evenly over the term of the lease as a reduction in rental expense.

Audit Fees

The Ministry's financial statements and service performance for the year ended 30 June 2025 are audited by Audit New Zealand on behalf of the Auditor-General.

Other Expenses

Other expenses are recognised as goods and services as received.

Capital Charge

The Ministry pays a capital charge to the Crown on taxpayers' funds at 31 December and 30 June each financial year. This is recognised as an expense in the period to which the charge relates.

The capital charge rate for the year ended 30 June 2025 was 5.0% per annum (2024: 5.0%).

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Breakdown of other Operating Expenses

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Forecast 2026 $000
	Fees incurred for services provided by our audit firm			
	The Ministry's financial statements and service performance information for the year ended 30 June 2025 are audited by Audit New Zealand on behalf of the Auditor-General. During the year, the following fees were incurred for services provided by our audit firm:			
245	Audit fees for audit of financial statements	252	245	260
-	Other assurance services and other agreed upon procedures engagements	57	-	-
-	Assurance over new services	-	-	-
245	**Total fees incurred for services provided by the audit firm**	**309**	**245**	**260**
3,948	Lease of premises	3,984	3,500	5,127
245	Audit fees for audit of financial statements	252	245	260
3,761	Consultants	2,528	2,111	2,750
2,075	Transport and travel	882	1,266	618
2,282	Contractor costs	1,792	2,006	2,000
3,178	Information and communication costs	3,257	2,410	4,096
523	Office administration costs	333	676	259
1,677	Building related costs	1,541	892	647
1,180	Maintenance of premises	622	685	290
2,283	Lease make-good buyout	-	-	-
198	Loss on Sale of Assets	8	-	-
6,829	Other operating costs	3,628	4,782	4,624
28,179	**Total other operating expenses**	**18,827**	**18,573**	**20,671**

Unaudited forecast 2026 figures are based on the Ministry's latest internal budget for 2025/26.

5. Cash and cash equivalents

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

While cash and cash equivalents at 30 June 2025 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 minimal.

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6. 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.

A provision matrix is then established based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the debt being more than one year overdue.

Breakdown of Debtors and other Receivables and Further Information

Actual 2024 $000		Actual 2025 $000
	RECEIVABLES	
178	Receivables from sales at full cost recovery (exchange transactions)	79
178	**Total receivables**	**79**

Allowance of Credit Loss of Financial Assets

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

Based on the ECL assessment for trade debtors as at 30 June 2025, no material impairment provisioning was required (2024: nil).

As at 30 June 2025, the aging analysis of trade receivables is as follows with nil expected credit losses:

Trade receivables from exchange transactions	Total	<30 days	30-60 days	61-90 days	>90 days
2025 $000	**79**	38	27	2	12
2024 $000	**178**	100	18	-	60

See note 14 on credit risk of trade receivables, which explains how the Ministry manages and measures the credit quality of trade receivables that are neither past due nor impaired.

7. Property, Plant and Equipment

Property, plant and equipment consists of leasehold improvements, furniture, office equipment, computer hardware and motor vehicles.

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

Additions

Items of property, plant and equipment costing more than $5,000 are initially capitalised and recorded at cost if it is probable that future economic benefits or service potential will flow to the Ministry and the cost can be reliably measured. Work in progress is recognised at cost less impairment and is not depreciated. Where an asset is acquired at no cost through a non-exchange transaction, or for a nominal cost, it is recognised at its fair value on the date of acquisition.

Under the Ministry's assets accounting policy, plant and equipment that individually costs less than $5,000 and is acquired as a group purchase with a combined value greater than $5,000 will be treated as capital acquisitions and capitalised as a fixed asset, with the exception of iPhones. These office supplies are purchased as part of the main business activity for the use on a day-to-day basis and, due to rapidly changing technology, these items have short useful lives and are therefore expensed when purchased.

Subsequent Costs

Subsequent costs are capitalised 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.

The cost of day-to-day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Revenue and Expense as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing proceeds with the carrying amount of the asset. These are recognised in the Statement of Comprehensive Revenue and Expense in the period in which the transaction occurs.

Impairments

Property, plant and equipment are reviewed for impairment at least annually or whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impaired asset's carrying amount is written down to its recoverable amount, which is the higher of an asset's fair value less costs to sell and value in use. An impairment loss is recognised immediately in the Statement of Comprehensive Revenue and Expense.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

The reversal of impairment loss is recognised as part of the Statement of Comprehensive Revenue and Expense.

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

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Depreciation

Depreciation is 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 estimated useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Asset category	Asset life	Depreciation rate
Equipment	4 years	25%
Motor Vehicles	5 years	20%
Office Equipment	5 years	20%
Furniture and Fittings	5 years	20%
Leasehold Improvements	Up to 10 years*	

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

Restrictions of Title

There are no restrictions over the Ministry's property, plant and equipment and work-in-progress assets and none are pledged as security for liabilities.

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Breakdown of Property, Plant and Equipment and Further Information

	Equipment $000	Motor Vehicles $000	Office Equipment $000	Furniture & Fittings $000	Leasehold Improvements $000	Total $000
Cost or valuation						
Balance at 1 July 2023	3,264	3,248	187	1,995	2,454	11,148
Additions	76	-	-	7	95	178
Work in progress	-	-	-	-	20	20
Disposals	(933)	(1,345)	-	-	-	(2,278)
Balance at 30 June 2024	**2,407**	**1,903**	**187**	**2,002**	**2,569**	**9,068**
Balance at 1 July 2024	2,407	1,903	187	2,002	2,569	9,068
Additions	24	2,234	-	2	281	2,541
Work in progress	320	174	-	-	325	819
Disposals	(44)	(1,361)	-	-	-	(1,405)
Prior Period Adjustment*	5	34	(8)	(33)	(23)	(25)
Balance at 30 June 2025	**2,712**	**2,984**	**179**	**1,971**	**3,152**	**10,998**
Accumulation, depreciation and impairment losses						
Balance at 1 July 2023	2,422	1,147	62	1,635	1,244	6,510
Depreciation expense	410	239	26	228	365	1,268
Eliminate on disposal	(914)	(515)	-	-	-	(1,429)
Balance at 30 June 2024	**1,918**	**871**	**88**	**1,863**	**1,609**	**6,349**
Balance at 1 July 2024	1,918	871	88	1,863	1,609	6,349
Depreciation expense	261	192	17	119	401	990
Eliminate on disposal	(39)	(548)	-	-	-	(587)
Prior Period Adjustment*	-	28	(1)	(34)	(1)	(8)
Balance at 30 June 2025	**2,140**	**543**	**104**	**1,948**	**2,009**	**6,744**
Carrying amounts						
At 30 June and 1 July 2023	842	2,101	125	360	1,210	4,638
At 30 June and 1 July 2024	488	1,033	99	139	960	2,719
At 30 June 2025	**572**	**2,441**	**75**	**23**	**1,143**	**4,254**

* Prior period adjustment corrects minor rounding and classification differences.

8. Intangible Assets

Software Acquisition and Development

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

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

Staff training costs are recognised as an expense when incurred.

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

Costs of software updates or upgrades are capitalised only when they increase the usefulness or value of the software.

Costs associated with development and maintenance of the Ministry's website are recognised as an expensewhen incurred.

Software as a Service (SaaS) costs have been expensed as the Ministry does not own or control the software.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life.

Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised.

The amortisation charge for each financial year is recognised in surplus or deficit. The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life.

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

Asset category	Useful life	Amortisation rate
Acquired computer software	3 years	33%
Internally generated software	3 years	33%

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Breakdown of Intangible Assets

	Acquired Software $000	Internally Generated Software $000	Total $000
Cost or valuation			
Balance at 1 July 2023	1,348	1,139	2,487
Disposals	-	-	-
Additions	-	-	-
Balance at 30 June 2024	**1,348**	**1,139**	**2,487**
Balance at 1 July 2024	1,348	1,139	2,487
Disposals	-	(18)	(18)
Additions	-	-	-
Work in Progress	-	324	324
Prior Period Adjustment*		(2)	(2)
Balance at 30 June 2025	**1,348**	**1,443**	**2,791**
Accumulated amortisation and impairment losses			
Balance at 1 July 2023	1,336	1,139	2,475
Amortisation expense	6	-	6
Disposals	-	-	-
Balance at 30 June 2024	**1,342**	**1,139**	**2,481**
Balance at 1 July 2024	1,342	1,139	2,481
Amortisation expense	5	-	5
Disposals	(19)	-	(19)
Balance at 30 June 2025	**1,328**	**1,139**	**2,467**
Carrying amounts			
At 30 June and 1 July 2023	12	-	12
At 30 June and 1 July 2024	6	-	6
At 30 June 2025	**-**	**324**	**324**

* Prior period adjustment corrects minor rounding and classification differences.

The total amount of intangible assets in capital work in progress is $323,537 (2024: nil).

Restrictions of Title

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

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9. Payables

Accounting Policy

Short-term payables are recorded at the amount payable.

Breakdown of Payables and Further Information

Actual 2024 $000		Actual 2025 $000
	PAYABLES UNDER EXCHANGE TRANSACTIONS	
4,812	Accounts payable and accrued expenses	2,660
	PAYABLES UNDER NON-EXCHANGE TRANSACTIONS	
58	Taxes Payable (GST payable)	773
4,870	**Total accounts payable and other creditors**	**3,433**

10. Provisions

Accounting Policy

A provision is recognised for future expenditure of uncertain amount or timing when:

- There is a present obligation (either legal or constructive) because of a past event
- It is probable that an outflow of future economic benefits will be required to settle the obligation
- 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 required to settle the obligation using a pre-tax discount rate is based on market yields on government bonds at balance date with terms that match as closely as possible, the estimated timing of future cash outflows.

Breakdown of Provisions and Further Information

Actual 2024 $000		Actual 2025 $000
	Current portion	
1,170	Restructuring	-
158	Lease make-good	158
119	Onerous contracts	-
1,447	**Total current provision**	**158**

Movements for each class of provision are as follows:

	Restructuring $000	Lease make-good $000	Onerous contracts $000	Total $000
Balance at 1 July 2023	225	-	-	225
Additional provisions made	1,170	158	119	1,447
Charge against provisions for the year	(156)	-	-	(156)
Unused amounts reversed	(69)	-	-	(69)
Balance at 30 June 2024	**1,170**	**158**	**119**	**1,447**
Additional provisions made	-	-	-	-
Charge against provisions for the year	(1,170)	-	(113)	(1,283)
Unused amounts reversed	-	-	(6)	(6)
Balance at 30 June 2025	**-**	**158**	**-**	**158**

Restructuring Provision

The Ministry recognises a provision for restructuring when an approved, detailed formal plan for the restructuring has been announced publicly to those affected, or implementation has already commenced. The restructuring provision arises from the changes to operating models for services across the Ministry.

Onerous Contracts

The provision for onerous contracts arises from a non-cancellable lease where the unavoidable costs of meeting the lease contract exceed the economic benefits to be received from it.

A provision for onerous contracts is recognised when the expected benefits or service potential to be derived from a contract are lower than the unavoidable cost of meeting the obligations under the contract.

The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

Lease Make-good

In respect to the onerous lease contract, the Ministry is required at the expiry of the lease term to make-good any damage caused to the premises and to remove any fixtures or fittings installed by the Ministry.

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11. Employee Entitlements

Accounting Policy

Short-term Employee Entitlements

Employee entitlements that are due to be settled within 12 months after the end of the financial year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned (but not taken at balance date), and long service leave and retirement gratuities expected to be settled within 12 months.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Long-term Employee Entitlements

Employee entitlements that are due to be settled beyond 12 months after the end of the financial year in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis. The calculations are based on:

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

Presentation of Employee Entitlements

Annual leave, vested long service leave, non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Actual 2024 $000		Actual 2025 $000
	Current entitlements	
2,712	Annual leave	2,637
1,490	Salaries and wages	1,780
84	Long service leave	87
172	Sick leave	172
4,458	**Total current portion**	**4,676**
	Non-current entitlements	
303	Long service leave	314
303	**Total non-current portion**	**314**
4,761	**Total employee entitlements**	**4,990**

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Critical Accounting Estimates and Assumptions

Long Service Leave

An assessment was undertaken of the long service leave liability for each employee at balance date.

The measurement of the long service leave obligation depends on several factors that are determined on an actuarial basis using a number of assumptions provided by the Treasury. Two key assumptions used in calculating this liability are the discount rate and salary inflation factor. Any changes in these assumptions will affect the carrying value of the liability.

Expected future payments are discounted using discount rates derived from the yield curve of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash outflows.

Actual 2024		Actual 2025
	Long service leave assumptions	
Year 1: 5.30%	Discount rate	Year 1: 3.14%
Year 2: 4.49%		Year 2: 3.47%
Year 3 and over: 5.11%		Year 3 and over: 5.58%
1.50%	Salary inflation factor	1.00%

The following table provides a sensitivity analysis for the key assumptions:

Employee entitlement	Discount rate		Salary inflation factor	
Long service leave	(1.0%)	+1.0%	(1.0%)	+1.0%
Impact on the carrying amount of the liability $000	21	(19)	(25)	27

12. Return of operating surplus

As general government policy, the Ministry is not permitted to retain any operating surplus. The Ministry is required to repay the operating surplus to the Crown by 31 October each year.

13. Equity and Capital Management

Equity is the Crown's investment in the Ministry and is measured as the difference between total assets and total liabilities, representing net assets. At the Ministry, equity is classified as taxpayers' funds.

Capital Management

The Ministry's capital is its equity, which comprises taxpayers' funds. The Ministry manages its revenues, expenses, assets and liabilities, and general financial dealings prudently. The Ministry's equity is largely managed as a by-product of managing revenue, expenses, assets and liabilities and compliance with the Government budget processes, Treasury instructions and the PFA 1989. The objective of managing the Ministry's equity is to ensure the Ministry effectively achieves the goals and objectives for which it has been established, while remaining a going concern. Where the Ministry identifies that it does not have sufficient resources to achieve this objective, a capital injection is sought.

Financial Risk Management

14. Financial Instruments and Risk Management

The Ministry is party to financial instruments as part of its daily operations. These financial instruments include bank accounts, debtors and creditors all measured at amortised cost. All financial instruments are recognised in the Statement of Financial Position and all revenue and expense in relation to financial instruments are recognised in the Statement of Comprehensive Revenue and Expense.

All foreign exchange transactions are translated at the rates of exchange applicable in each transaction. The Ministry does not carry any balances in foreign currencies.

The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

2024 $000	Financial assets measured at amortised cost	2025 $000
19,136	Cash and cash equivalents	13,521
178	Receivables (excluding taxes receivable)	79
19,134	**Total financial assets measured at amortised cost**	**13,600**
	Financial liabilities measured at amortised cost	
4,812	Payables (excluding income in advance and taxes payable)	2,660
4,812	**Total financial liabilities measured at amortised cost**	**2,660**

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 works in accordance with the Treasury Guidelines to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. The Ministry does not enter into any transactions that are speculative in nature.

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 is only permitted to deposit funds with Westpac (Standard and Poors credit rating AA-), a registered bank, and enter into foreign exchange spot and forward contracts with the New Zealand Debt Management Office (Standard and Poors credit rating AA). These entities have high credit ratings. For its other financial instruments, the Ministry does not have significant concentrations of credit risk.

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 net receivables. There is no collateral held as security against these financial instruments.

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 with expected cash drawdowns from the New Zealand Debt Management Office. The Ministry maintains a target level of cash available to meet liquidity requirements.

The contractual cashflows relating to financial liabilities measured at amortised cost of $2,660 (2024 $4,812) will mature in less than 6 months.

15. Related Party Transactions and Key Management Personnel

The Ministry is a wholly owned entity of the Crown.

Related party transactions required to be disclosed

There are no related party transactions that are required to be disclosed (2024: nil).

Related party disclosures have not been made for transactions that are within a normal supplier, client or 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 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.

The Ministry staff

The Ministry staff who work in the community may, in a private capacity, hold executive or advisory positions in local organisations. Some of these organisations may receive funding via The Ministry.

The Ministry staff are required to declare any real or potential conflicts of interest. Steps are then taken to ensure that staff members with a conflict of interest are not involved in any Ministry decisions involving a group or organisation they may be involved within a private capacity. This means transactions with local organisations are considered within a normal supplier, client or 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.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2024: nil).

Key Management Personnel Compensation

Actual 2024 $000		Actual 2025 $000
	Executive Leadership Team, including the Secretary for Māori Development	
1,948	Remuneration	2,209
5.6	Full-time equivalent staff	6.4

Key management personnel compensation excludes the remuneration and other benefits that the Minister for Māori Development receives. The Minister's 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 (PLA), not by the Ministry.

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16. Explanation of Significant Variances Against Budget

Statement of Comprehensive Revenue and Expense

Variances between actuals 2024/25 and the Ministry's original 2024/25 budget figures are as follows:

	Actual 2025 $000	Unaudited Budget 2025 $000	Variance 2024 $000
Statement of Comprehensive Revenue and Expense			
Revenue Crown	76,585	72,991	3,594
Personnel Costs	56,219	53,306	2,913
Statement of Financial Position			
Property, plant and equipment	4,254	6,856	2,602
Payables	3,433	6,824	3,391
Statement of Cash Flows			
Receipts from revenue Crown	76,585	72,991	3,594
Payments to Suppliers	20,720	13,187	7,533
Payments to Employees	57,355	53,306	4,049
Repayment of surplus to the Crown	2,117	-	2,117

Revenue Crown: Revenue Crown is higher than budget by $3.594 million mainly due to additional funding received during the year for the transfer of Māori Crown Relations funding from Te Arawhiti.

Personnel costs: Personnel costs are $2.913 million over budget mainly due to the transfer of Te Arawhiti staff to the Ministry, unbudgeted severances resulting from changes across government and unbudgeted staff used for project work.

Property, plant and equipment: Plant, Property and Equipment is $2.602 million under budget mainly due to lower than expected spending on leasehold improvements.

Payables: Payables are $3.391million under budget mainly due to timing differences for goods and services receipted but not yet paid.

Receipts from revenue Crown: Receipts from revenue Crown are over budget by $3.594 million directly attributable to the increase in Revenue Crown above.

Payments to suppliers: Payments to suppliers are over budget by $7.533 million. This is mainly due to increased expenses from the transfer of Te Arawhiti staff into the Ministry combined with the effect of higher accruals in 2023/24.

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Payments to employees: Payments to employees are over budget by $4.049 million. As stated above, this is mainly due to the transfer of Te Arawhiti staff to the Ministry, unbudgeted severances resulting from changes across government and unbudgeted staff used for project work.

Repayment of surplus to the Crown: Repayment of surplus to the Crown was over budget by $2.117 million, as the Ministry does not budget for a surplus at each year end.

17. Significant Events after Balance Date

There have been no significant events after the reporting date.

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He Tāpiringa Pūtea Kupu Āpiti
Supplementary Financial Schedules – Non-Departmental

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Non-Departmental Statements and Schedules

for the year ended 30 June 2025

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

Schedule of Non-departmental Revenue

for the year ended 30 June 2025

Actual 2024 $000		Actual 2025 $000	Unaudited Main Estimates 2025 $000	Unaudited Supps Estimates 2025 $000
	Revenue			
-	Miscellaneous receipts	-	10	-
127	Recoveries from third parties	192	-	5,345
5,200	Recoveries from Crown Entities and Departments	5,335	-	-
5,327	**Total Crown revenue and receipts**	**5,527**	**10**	**5,345**

Schedule of Non-departmental Capital Receipts

No capital receipts were received by the Ministry on behalf of the Crown during the year ended 30 June 2025 (2024: nil).

Schedule of Non-departmental Expenses

for the year ended 30 June 2025

The schedule of non-departmental expenses summarises non-departmental expenses that The Ministry administers on behalf of the Crown. Further details are provided in the Statement of the budgeted and actual expenses and capital expenditure against appropriations on pages 144 to 147.

Actual 2024 $000		Actual 2025 $000	Unaudited Main Estimates 2025 $000	Unaudited Supps Estimates 2025 $000
	Operating appropriation expenses			
143,160	Māori Media Expenses	142,360	142,360	144,360
181,042	Whānau Ora Commissioning Expenses	187,197	182,321	187,385
102,474	Delivering Housing Expenses	66,738	56,460	67,151
121,725	Delivering Māori Development Expenses	67,999	65,598	68,023
480	Benefits and other unrequited expense	480	480	480
20,711	Community, Governance and Social Procurement expenses	9,579	9,704	9,704
-	Māori Crown Relations	2,915	-	7,970
81,264	GST expense	69,416	60,069	61,908
650,856	**Total non-departmental expenses**	**546,684**	**516,992**	**546,981**

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 2025.

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Schedule of Non-departmental Assets

as at 30 June 2025

The schedule of non-departmental assets summarises non-departmental assets that The Ministry administers on behalf of the Crown.

Actual 2024 $000		Note	Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supps Estimates 2025 $000
	Current assets				
143,087	Cash and cash equivalents		159,033	35,000	151,798
8,135	Other receivables		3,886	20	20
151,222	**Total current assets**		**162,919**	**35,020**	**151,818**
	Non-current assets				
15	Crown shareholding in Waihāhā 4 (Hurakia Trust)		15	15	15
5,800	Cultural artefacts	2	5,800	5,800	5,800
5,815	**Total non-current assets**		**5,815**	**5,815**	**5,815**
157,037	**Total non-departmental assets**		**168,734**	**40,835**	**157,633**

In addition, the Ministry monitors five Crown and Statutory Entities. These are:

- Te Māngai Pāho
- Te Taura Whiri i te Reo Māori
- Te Mātāwai
- Whakaata Māori
- Te Tumu Paeroa.

The Crown's investment in these entities is consolidated in the Financial Statements of Government on a line-by-line basis. The investment in these entities is not included in this schedule.

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 2025.

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Schedule of Non-departmental Liabilities

as at 30 June 2025

The schedule of non-departmental liabilities summarises non-departmental liabilities that the Ministry administers on behalf of the Crown.

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supps Estimates 2025 $000
	Current liabilities			
7,398	Creditors and payables	2,533	2,678	8,000
7.398	**Total liabilities**	**2,533**	**2,678**	**8,000**

Schedule of Non-departmental Commitments

as at 30 June 2025

The Ministry, on behalf of the Crown, has no non-departmental commitments as at 30 June 2025 (2024: nil).

Schedule of Non-departmental Contingent Liabilities and Contingent Assets

as at 30 June 2025

Unquantifiable Contingent Liabilities

The Ministry, on behalf of the Crown, has no contingent liabilities as at 30 June 2025 (2024: nil).

Quantifiable Contingent Liabilities

The Ministry, on behalf of the Crown, has no contingent liabilities as at 30 June 2025 (2024: nil).

Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets as at 30 June 2025 (2024: 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 2025.

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Notes to the non-departmental financial schedules and statements

Basis of Reporting

1. Statement of Accounting Policies

Reporting Entity

These non-departmental statements and schedules record the expenses, revenue and receipts, assets and liabilities that the Ministry manages on behalf of the Crown.

The non-departmental balances are consolidated into the Financial Statements of the Government for the year ended 30 June 2025 with comparative figures 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 2025.

Basis of Preparation

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

Measurement and recognition rules applied in the preparation of these non-departmental schedules and statements are consistent with New Zealand generally accepted accounting practice (Tier 1 Public Entity Accounting Standards) as appropriate for public benefit entities.

Budget Figures

The 2025 unaudited budget figures are for the year ended 30 June 2025 and are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget Economic Fiscal Update (BEFU) for the year ending 30 June 2025. In addition, the financial statements also present the updated budget information from the Supplementary Estimates of Appropriation 2024/25 (Unaudited Supps Estimates 2025). The budget figures are consistent with the best estimate financial information submitted to the Treasury.

Other Changes in Accounting Policy

There have been no other changes in the Ministry's accounting policies since the date of the last audited financial statements.

Standards Issued and not Yet Effective and not Early Adopted

Standards and amendments issued but not yet effective and not early adopted are:

Standards	Changes/scope
2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1)	This amendment clarifies the principles for classifying a liability as current or noncurrent, particularly in relation to loan covenants. The amendment is effective for the year ended 30 June 2027. These amendments are not expected to have a significant impact.
PBE IFRS 17 Insurance Contracts	This new standard sets out accounting requirements for insurers and other entities that issue insurance contracts and applies to financial reports covering periods beginning on or after 1 January 2026. The Ministry has not yet assessed the impact of these amendments and the new standard in detail. These amendments and the new standard are not expected to have a significant impact.

Significant Accounting Policies

The accounting policies adopted have been applied consistently to all years presented in these schedules. Crown accounting policies are detailed in the Financial Statements of the Government of New Zealand.

Presentation Currency and Rounding

The financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars ($000).

Measurement Base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of cultural artefacts.

Revenue

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

Goods and Services Tax (GST)

All items in the financial statements, including appropriation statements, are stated exclusive of 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, no input tax deduction is 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.

Grant Expenditure

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

The Ministry's non-discretionary grants have no substantive conditions (i.e. use for restricted purposes or repay).

Discretionary grants are those grants where the Ministry has no obligation to award on receipt of the grant application.

For discretionary grants without substantive conditions, the total committed funding over the life of the funding agreement is recognised as an expense when the grant is 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.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash in transit and funds held in bank accounts administered by the Ministry. All cash held in bank accounts is held in on demand accounts and no interest is payable to the Ministry.

Financial Risk Management

2. Financial Instruments and Risk Management

The Ministry is party to financial instruments as part of its daily operations. These financial instruments include bank accounts, debtors and creditors all measured at amortised cost. All financial instruments are recognised in the Statement of Financial Position and all revenue and expense in relation to financial instruments are recognised in the Statement of Comprehensive Revenue and Expense.

All foreign exchange transactions are translated at the rates of exchange applicable in each transaction. The Ministry does not carry any balances in foreign currencies.

The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

2024 $000	Financial assets measured at amortised cost	2025 $000
143,087	Cash and cash equivalents	159,033
8,135	Receivables (excluding taxes receivable)	3,886
151,222	**Total financial assets measured at amortised cost**	**162,919**
	Financial liabilities measured at amortised cost	
7,398	Payables (excluding income in advance and taxes payable)	2,533
7,398	**Total financial liabilities measured at amortised cost**	**2,533**

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 works in accordance with the Treasury Guidelines to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. The Ministry does not enter into any transactions that are speculative in nature.

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 is only permitted to deposit funds with Westpac (Standard and Poors credit rating AA-), a registered bank, and enter into foreign exchange spot and forward contracts with the New Zealand Debt Management Office (Standard and Poors credit rating AA). These entities have high credit ratings. For its other financial instruments, the Ministry does not have significant concentrations of credit risk.

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 net receivables. There is no collateral held as security against these financial instruments.

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 with expected cash drawdowns from the New Zealand Debt Management Office. The Ministry maintains a target level of cash available to meet liquidity requirements.

The contractual cashflows relating to financial liabilities measured at amortised cost of $2,533 (2024 $7,398) will mature in less than 6 months.

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3. Explanatory Notes to Supplementary Statements and Schedules – Non-departmental

Explanatory notes provide details of significant Ministry non-departmental expenditure, revenue assets and liabilities variances between 2024/25 actual results and 2024/25 Supplementary Estimates.

Cultural Artefacts

The Crown is the custodian of the Motunui Panels. The Panels were purchased by the Ministry of Justice, but in 2016, guardianship was transferred to the Ministry, and they are on display at the Puke Ariki Museum. The Panels were revalued in 2023 with a valuation of $5.8 million.

Wakatū Litigation

As part of the transfer of functions from Te Arawhiti to Te Puni Kōkiri on 24 February 2025, responsibility for managing (Stafford v Attorney General CIV-2010-442-000181 (also known as 'the Wakatū litigation') was transferred to Te Puni Kōkiri.

In the prior year the Wakatū litigation was disclosed as a contingent liability in the annual report of the Ministry of Justice. On 31 October 2024, the High Court made an interim judgment partially in favour of the plaintiff. In addition to finding that land owned by the Crown is held on trust for the plaintiff and other beneficiaries represented by him, the High Court also determined that the Crown must pay a monetary sum to the plaintiff to represent the market value of trust lands no longer held by the Crown, and some compensation to represent loss of use of such land since 1845. The High Court requested parties provide further information before making final judgment in relation to relief and making formal declarations to dispose of the case. The parties have agreed to enter into discussions with a view to negotiate a settlement outside of court.

The developments to date have resulted in the recognition criteria for a provision being met. There is an expected range of costs to the Crown arising out of this litigation. The Financial Statements of the Government for the year ended 30 June 2025 have recognised a provision and corresponding expense for this matter. Given the materiality and sensitivity of this matter no amount has been disclosed in these financial statements to avoid compromising the Crown's negotiating position.

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He Tauākī Whiriwhiri Appropriation Statements

Statement of the Budgeted and Actual Expenses and Capital Expenditure Against Appropriations

for the year ended 30 June 2025

Expenditure 2024 $000		Expenditure 2025 $000	Unaudited Main Estimates 2025 $000	Unaudited Total Supp. Estimates $000	Location of end-of-year Performance Information*
	Vote Māori Development Departmental Output Expenses				
81,567	Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhanga, a-whakawhanaketanga ahurea o te iwi Māori (Realising the social, economic and cultural development aspirations of Māori)	63,899	64,414	64,414	7
9,262	Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)	9,390	9,405	9,405	7
90,829	**Total Departmental Output Expenses**	**73,289**	**73,819**	**73,819**	
	Departmental Capital Expenditure				
198	Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri – Capital Expenditure) PLA	3,717	6,907	4,168	7
198	**Total Departmental Capital Expenditure**	**3,717**	**6,907**	**4,168**	
	Non-Departmental Output Expenses				
18,786	Ngā Whakahaere a Te Tumu Paeroa (Māori Trustee Function)	17,845	17,845	17,845	5
90,759	Pāpāho Reo me ngā Kaupapa Māori (Māori Broadcast and Streamed Services)	65,459	66,259	65,459	1
102,939	Tahua Whanaketanga Māori (Māori Development Fund)	50,154	47,753	50,178	6
24,064	Whakaata Māori (Māori Television)	48,564	47,764	48,564	4

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Statement of the Budgeted and Actual Expenses and Capital Expenditure Against Appropriations (Continued)

for the year ended 30 June 2025

Expenditure 2024 $000		Expenditure 2025 $000 $000	Unaudited Main Estimates 2025 $000	Unaudited Total Supp. Estimates $000	Location of end-of-year Performance Information*
	Non-Departmental Output Expenses (continued)				
181,042	Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)	187,197	182,321	187,385	6
10,914	Whakarauora Reo mō te Motu (National Māori Language Revitalisation)	10,914	10,914	10,914	3
17,423	Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori (Family, Tribal and Community Māori Language Revitalisation)	17,423	17,423	19,423	8
445,927	**Total Non-Departmental Output Expenses**	**397,556**	**390,279**	**399,768**	
	Benefits or Related Expenses				
480	Takoha Rangatiratanga (Rangatiratanga Grants)	480	480	480	2
480	**Total Benefits or Related Expenses**	**480**	**480**	**480**	
	Non-Departmental Other Expenses				
13,575	Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)	9,579	9,655	9,655	6
7,136	Te Kaitaonga Hua Pāpori (Social Procurement)	-	-	-	-
-	Utu Whakahaere Whenua Karauna (Administrative Expenses for Crown Land)	-	49	49	2
	Ngā Utu Whakatau Kōkiri Whakawā o Wakatū (Wakatū Litigation Settlement Costs)	2,400	-	2,400	2
20,711	**Total Non-Departmental Other Expenses**	**11,979**	**9,704**	**12,104**	

Statement of the Budgeted and Actual Expenses and Capital Expenditure Against Appropriations (Continued)

for the year ended 30 June 2025

Expenditure 2024 $000		Expenditure 2025 $000 $000	Unaudited Main Estimates 2025 $000	Unaudited Total Supp. Estimates $000	Location of end-of-year Performance Information*
	Multi-Year Appropriations				
	Departmental Output Expenses				
-	Te Urupare Karauna ki te Kōkiri Whakawā o Wakatū me ngā Whakaritenga Whai Pānga (Crown Response to Wakatū Litigation and Related Proceedings)	525	-	870	2
	Non-Departmental Output Expenses				
102,474	Ko ngā Āheinga Whare mō te Māori | Delivering Housing Opportunities for Māori	66,738	56,460	67,151	6
	Non-Departmental Other Expenses				
-	Te Mahere Manahautanga ā-Motu – Ngā Mahi mō te Papa Waka Rererangi o Kaitaia (National Resilience Plan – Kaitaia Airport Works)	145	-	5,200	2
102,474	**Total Multi-year Appropriations**	**67,408**	**56,460**	**73,221**	
	Multi-Category Expenses				
	Departmental Output Expenses				
-	Strengthening Crown Capability	2,657	-	2,724	7
	Non-Departmental Output Expenses				
-	Supporting Significant Māori Events	370	-	370	2
	Total Multi-Category Expenses	**3,027**	**-**	**3,094**	
660,619	**Total Annual, Permanent and Multi-Year Appropriations**	**557,456**	**537,649**	**566,654**	

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

1 Te Māngai Pāho Annual Report
2 No reporting due to an exemption obtained under section 15D of the PFA
3 Te Taura Whiri i Te Reo Māori (Māori Language Commission) Annual Report
4 Whakaata Māori Annual Report
5 Te Tumu Paeroa (the Māori Trustee) Annual Report
6 Non-departmental section of the Ministry's Annual Report
7 Departmental section of the Ministry's Annual Report
8 Te Mātāwai Annual Report.

Explanation of Significant Variances

Refer to the Supplementary Estimates of Appropriations for the year ending 30 June 2025 for an explanation of budget changes between the 2024/25 Main Estimates and 2024/25 Supplementary Estimates for Vote Māori Development.

The following notes explain the significant variances between the Supplementary Estimates and Actual expenditure.

Non-Departmental Output Expenses, Other Expenses and Benefits Related to Expenses

	Actual 2025 $000	Unaudited Supplementary Estimates 2025 $000	Unaudited Variance 2025 $000
Te Mahere Manahautanga ā-Motu – Ngā Mahi mō te Papa Waka Rererangi o Kaitaia (National Resilience Plan – Kaitaia Airport Works)	145	5,200	5,055
Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori (Family, Tribal and Community Māori Language Revitalisation)	17,423	19,423	2,000

Te Mahere Manahautanga ā-Motu – Ngā Mahi mō te Papa Waka Rererangi o Kaitaia (National Resilience Plan – Kaitaia Airport Works): This appropriation is a multi-year appropriation that was transferred to Te Puni Kōkiri from Te Arawhiti on 24 February 2025. The appropriation expires on 30 June 2028. The remaining budget is expected to be spent over the term of the multi-year appropriation.

Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori (Family, Tribal and Community Māori Language Revitalisation): This appropriation is $2 million underspent due to the Kura Whānau Reo initiative funding of $2 million not being utilised this year.

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Statement of Departmental and Non-departmental Expenses and Capital Expenditure Incurred Without, or in Excess of an Existing Appropriation, or other Authority

For the year ended 30 June 2025

The Ministry has not incurred any departmental or capital expenditure without, or in excess of appropriation, or other authority for the year ended 30 June 2025. (2024: Nil).

As reported in the Note 3 "Wakatū litigation" disclosure included in the supplementary financial schedules – non-departmental, the Financial Statements of Government have recognised a provision and corresponding expense for this matter in the 2024/25 year. This reflects the estimated costs to the Crown from the High Court judgment in regard to the Stafford v Attorney General litigation. No appropriation was in place to authorise this expenditure in the Appropriation (2024/25 Supplementary Estimates) Act 2025. Subsequent developments after 30 June 2025 have provided further information on the Crown's obligation and potential costs. As a result, this expenditure is unappropriated. As both parties have agreed to enter into discussions with a view to negotiate a settlement outside of court, the unappropriated expenditure amount is not disclosed in this statement in order not to compromise the Crown in this negotiation. This non-disclosure is consistent with a confidentiality order made by the Court that remains in place until 31 October 2025.

Expense and capital expenditure under section 26B of the Public Finance Act 1989

Nil (2024 – nil).

Expense and capital expenditure incurred in excess of appropriation

Nil (2024 – nil).

Expense and capital expenditure incurred without appropriation or other authority, or outside scope or period of appropriation

Nil (2024 – nil).

Breaches of projected departmental net assets schedules

Nil (2024 – nil).

Capital injections without, or in excess of authority

Nil (2024 – nil).

Statement of Departmental Capital Injections

For the year ended 30 June 2025

Actual 2024 $000		Actual 2025 $000	Unaudited Main Estimates $000	Unaudited Supp. Estimates 2025 $000
-	Capital contributions – to fund new assets	-	-	-

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He Tauākī Whakahaere Ratonga
Statement of Service Performance

This section provides end-of-year performance information, as is required under section 19B(2) of the Public Finance Act 1989. Included are those appropriations where the Minister for Māori Development and Minister for Whānau Ora have been identified as the performance reporter in the supporting information for the Appropriation Act.

Appropriations reported against in this section are listed below:

Non-departmental Performance Measures

The performance measures included for the Vote Māori Development non-departmental appropriations provide insight into the outputs being delivered from those appropriations. Many of the measures provide traceability of initiatives that have received Budget funding. The measures have been targeted at outputs that cover the bulk of the appropriation however, given the breadth of outputs funded, it is not always possible to detail every output through the reported performance measures.

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Ko ngā Āheinga Whare mō te Māori
Delivering Housing Opportunities for Māori

This appropriation contributes to the Strategic Priority

Scope

This appropriation is limited to providing practical assistance and resources to whānau and Māori housing providers to improve housing outcomes for Māori.

Purpose

This appropriation is intended to achieve improved housing outcomes for Māori by providing capability support and practical assistance to whānau and Māori housing projects.

Expenditure

This appropriation increased by $10.691 million to $67.151 million due to:

- Technical adjustment of $26.523 million to the future spending profile and
- A fiscally neutral transfer of $15.832 million to the Ministry of Housing and Urban Development for Whai Kainga Whai Oranga – Transferring responsibilities from Te Puni Kōkiri.

Multi-Year Appropriation (MYA)

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
102,474	**Total Appropriation**	**66,738**	**56,460**	**67,151**

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Performance Reporting

Achievement against our performance reporting requirements for the 2024/25 financial year are summarised in the following table:

Achieved 4 out of 4 performance standards **100%**

Actual 2024	Assessment of Performance	Actual 2025	Target 2025	Standard met
100%	Māori Housing Network initiatives are funded in accordance with the Te Puni Kōkiri Investment Approach	100%	100%	✓
767	Number of whānau homes approved to be repaired through a community-based repair programme, or an urgent individual whare repair	203[38]	Minimum of 70[39]	✓
56	Number of new affordable rental homes, including Papakāinga, co-funded to be built	65	17	✓
40	Number of financial capability programmes approved to be delivered to whānau to help them achieve their housing aspirations	49	Minimum of 25	✓

38 The 2024/25 Standard was set based on the appropriation for the year in isolation. Funding carried forward from prior years increased the amount available to commit with corresponding increased outputs.

39 The budget standard was decreased from a minimum of 650 to a minimum of 70 for 2024/25 to reflect the decrease in available funding for the delivery of repairs in 2024/25.

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Tahua Whanaketanga Māori
Māori Development Fund

This appropriation contributes to the Strategic Priorities

Scope

This appropriation is limited to purchasing partnered interventions, tools and investigative studies required to advance the social, economic and cultural development of Māori consistent with their aspirations.

Purpose

This appropriation is intended to achieve the following impacts:

- Māori are protecting, sustaining, and growing their reo, taonga, mātauranga and tikanga
- Māori are sustainably growing and developing their resources, and
- Māori are acquiring skills and knowledge.

Expenditure

This appropriation increased by $2.425 million to $50.178 million for 2024/25 due to:

- A fiscally neutral transfer of $1 million from the Ministry of Business, Innovation and Employment for the transfer of the to the Hiringa Māori Innovation Fund
- The drawdown of the tagged contingency of $790,000 for Rauawa – Access to Māori Capital
- A fiscally neutral transfer of $500,000 from Vote Arts, Culture and Heritage for the Matariki Public Holiday Fund, and
- A fiscally neutral transfer of $135,000 for Parihaka Development Funding funded by Recoveries from Crown Entities, Government Departments and other Third Parties.

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
102,939	**Total Appropriation**	**50,154**	**47,753**	**50,178**

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Performance Reporting

Achievement against our performance reporting requirements for the 2024/25 financial year are summarised in the following table:

Achieved 5 out of 6 performance standards **83%**

Actual 2024	Assessment of Performance	Actual 2025	Target 2025	Standard met
3	Engagement Wānanga with Iwi, Hāpu and Māori	3	3	✓
453	Number of Māori supported on their pathway to training and employment by helping them get essential documents like their driver's licence and IRD number	509	300-500[40]	✓
1,704	Number of rangatahi Māori aged 10-24 years supported to increase skills and knowledge, building their wellbeing, resilience and leadership and improving their ability to deal with stressful and challenging life situations	669[41]	300-500	✓
85%	Percentage of projects $50,000 and over are co-funded	88%	65% or above	✓
87%	Percentage of investment proposals that are decided within six weeks of first assessment	94%[42]	60% or above	✓
No Data[43]	Number of Māori supported to attain NZQA Level 4 and above qualifications, achieve higher level roles and an increase in salary	468[44]	700	✗

40 The budget standard was decreased from 1,100-1,300 to 300-500 in 2024/25 due to a reduction in funding.

41 The target for this measure decreased from 6,500-7,500 to 300-500 in 2024/25 due to a shift away from investing in large group interventions. The result includes rangatahi who were primarily supported to obtain essential documents and as part of this support, they also gained skills and knowledge related to this outcome, as a secondary benefit of the support provided.

42 This outcome reflects a shift in investment activity during the year, to fewer, but larger, investments. This reduced volume enabled more focused and timely assessments, particularly as larger investments typically undergo more rigorous initial screening, streamlining subsequent decision-making processes. This efficiency gain contributed to the higher percentage of timely decisions.

43 This new measure was created to align with the Government's new economic priorities. The measure now focuses on (and encourages) attaining higher education levels.

44 There were fewer than forecasted applications and eventual investments relating to this funding. The specific fund parameters, targeted outcomes, and eligibility requirements introduced under the revised investment plan, may have limited accessibility and uptake among potential participants.

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Whakamahi i ngā Huanga a Whānau Ora
Commissioning Whānau Ora Outcomes

This appropriation contributes to the Strategic Priority

Scope

This appropriation is limited to purchasing the achievement of Whānau Ora outcomes from non-government commissioning agencies.

Purpose

This appropriation is intended to achieve the engagement of non-government commissioning agencies to achieve the Whānau Ora outcome goals where whānau and families are:

- Self-managing and empowered leaders
- Living healthy lifestyles
- Participating fully in society
- Confidently participating in te ao Māori (the Māori world)
- Economically secure and successfully involved in wealth creation
- Cohesive, resilient and nurturing
- Responsible stewards of their living and natural environment.

Expenditure

This appropriation increased by $5.064 million to $187.385 million for 2024/25 due to:

- A fiscally neutral transfer of $5.200 million from the Accident Compensation Corporation for Ngā Tini Whetū Whānau-Centres Early Support.

This increase was offset by:

- A fiscally neutral transfer of $96,000 to Oranga Tamariki for Pay Equity Extension: Whānau as First Navigator funding for Te Puawaitanga Trust, and
- A fiscally neutral transfer of $40,000 to the Ministry of Health for Pay Equity Extension: Whaioro Trust.

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
181,042	Total appropriation	187,197	182,321	187,385

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Performance Reporting

Achievement against our performance reporting requirements for the 2024/25 financial year are summarised in the following table:

Achieved 7 out of 8 performance standards 88%

Actual 2024	Assessment of Performance	Actual 2025	Targe 2025	Standard met
18,546	Number of whānau supported by general commissioning agency navigators as reported at 30 June	13,990	12,000 to 15,000	✓
49%	Percentage of whānau who achieved their budgeting or financial literacy goals with the support of Te Pou Matakana navigators	50%	More than 45%	✓
58%	Percentage of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators	47%	40%	✓
84%	Percentage of whānau who are better able to provide a stable home environment with the support of Te Pūtahitanga o te Waipounamu navigators	87%	More than 70%	✓
89%	Percentage of whānau who are now making positive healthy lifestyle choices with the support of Te Pūtahitanga o te Waipounamu navigators	90%	More than 70%	✓
82%	Percentage of whānau who have reduced their debt by five percent or more with the support of Pasifika Futures navigators	84%	More than 80%	✓
53%	Percentage of whānau who have become smokefree with the support of Pasifika Futures navigators	50%	More than 50%	✓
37,022	Number of whānau engaged through general commissioning	30,770[45]	35,000 to 45,000	✗

45 Target was not achieved due to the exiting and transitioning of services and whānau as a result of the Commissioning Agency Outcome Agreements expiring on 30 June 2025.

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Rōpū Whakahaere, Rōpū Hapori Māori
Community and Māori Governance Organisations

This appropriation contributes to the Strategic Priorities

Scope

This appropriation is limited to supporting the work of Māori community and governance organisations that are responsible for the stewardship of Māori assets, the advocacy of Māori interests, and the development and promotion of Māori engaged in commercial activities.

Purpose

This appropriation is intended to achieve the provision of:

- Targeted support to Māori enterprises to ensure the Māori Tourism sector thrives
- Assistance to the National Māori Wardens Association to meet administrative costs and provide funding to Māori Wardens for locally based initiatives that focus on improving outcomes for Māori youth and whānau
- Support and mentoring to Māori women and their whānau in business
- Expenses incurred as required by clause 6, Schedule 4 of the Ngāti Whātua Ōrākei Claims Settlement Act 2012
- Support for administration of the New Zealand Māori Council and Te Ariki Trust
- Support for the Crown's commitment to provide capacity building funding to the Tūranganui-a-Kiwa post-settlement entities.

Expenditure

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
13,575	Total appropriation	9,579	9,655	9,655

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Performance Reporting

Achievement against our performance reporting requirements for the 2024/25 financial year are summarised in the following table:

Achieved 3 out of 3 performance standards **100%**

Actual 2024	Assessment of Performance	Actual 2025	Target 2025	Standard met
Achieved	Māori Tourism funding allocated in accordance with agreed funding criteria	Achieved	Achieved	✓
No data[46]	Te Puni Kōkiri is satisfied with progress of success indicators against Māori Tourism's strategic area of Building quality and capability amongst Māori tourism businesses	Achieved	Achieved	✓
No data[47]	Te Puni Kōkiri is satisfied with progress of success indicators against Māori Tourism's strategic area of Brand Māori (through a development of a framework to strengthen the cultural knowledge and competency of the Māori tourism sector)	Achieved	Achieved	✓

46 These new measures were created to provide a better understanding of the mahi Māori Tourism is conducting through the Vote.

47 These new measures were created to provide a better understanding of the mahi Māori Tourism is conducting through the Vote.

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Ngā Hononga Māori Karauna
Māori Crown Relations

This appropriation contributes to the Strategic Priority

This multi-category appropriation transferred to Te Puni Kōkiri from Te Arawhiti on 24 Huitanguru 2025. Therefore, performance results are reported for the period of 24 Huitanguru 2025 to 30 Pipiri 2025, and there is no previous years' data to compare to. Detail on the departmental components for this appropriation can be found on page 95.

Scope

The single overarching purpose of this appropriation is to support the strengthening of the relationship between Māori and the Crown.

Purpose

Non-Departmental Output Expenses – Supporting Significant Māori Events

This category is limited to providing funding for events that strengthen and display a Māori Crown Relationship.

Expenditure

Expenditure incurred against this appropriation for the 2024/25 financial year is summarised in the following table:

Actual 2024 $000		Actual 2025 $000	Unaudited Budget 2025 $000	Unaudited Supp. Estimates 2025 $000
-	**Total appropriation**	**370**	-	**370**

Performance Reporting (Multi-Category Appropriation)

The overall performance of this appropriation will be assessed by the satisfaction of the Minister for Māori Crown Relations: Te Arawhiti with the strengthening of the relationship between Māori and the Crown, as outlined in the table below:

Actual 2024	Assessment of Performance	Actual 2025	Target 2025	Standard met
	Non-Departmental Output Expense: Supporting Significant Māori Events This category is intended to provide support for a small number of large events that demonstrate and strengthen the Māori Crown relationship.			
	An exemption was granted, as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity, under s15D(2)(b)(iii) of the Public Finance Act 1989 as annual expenditure under this category for non-departmental output expenses is less than $5 million.			

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Papatohu Directory

National Office:
Te Iho
1 Bowen Street
Wellington Central 6011
New Zealand

Postal Address:
Te Puni Kōkiri
PO Box 3943
Wellington 6140
New Zealand

Telephone, facsimile and email:
Telephone: 0064-4-819 6000 (0800 875 663)
Facsimile: 0064-4-819-6299 (0800 875 329)
Email: TPKinfo@tpk.govt.nz

Website:
www.tpk.govt.nz

Auditor:
Audit New Zealand
Wellington
New Zealand
On behalf of the Auditor-General

Bank:
Westpac

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