

# Statement of Performance Expectations 2024/25





Presented to the House of Representatives pursuant to section 149L of the Crown Entities Act 2004.

Published in July 2024 by Te Hiringa Mahara - Mental Health and Wellbeing Commission.

DX Box SP22502, Wellington, New Zealand



This work is protected by copyright owned by Te Hiringa Mahara - Mental Health and Wellbeing Commission. This copyright material is licensed for re-use under the Creative Commons Attribution 4.0 International License. This means you are free to copy, distribute and adapt the material, as long as you attribute it to the Mental Health and Wellbeing Commission and abide by the other license terms. To view a copy of this license, visit: <a href="http://creativecommons.org/licenses/by/4.0/s">http://creativecommons.org/licenses/by/4.0/s</a>

ISSN: 2744-5569 (Online)

For more information, please visit our website: www.mhwc.govt.nz

Citation: Te Hiringa Mahara - Mental Health and Wellbeing Commission. **Mental Health and Wellbeing Commission Statement of Performance Expectations 2024/25**. Wellington: Te Hiringa Mahara - Mental Health and Wellbeing Commission

# Table of contents

Board Responsibility	4
Foreword	5
An overview of Te Hiringa Mahara	6
Te Tiriti o Waitangi Position Statement	7
About us	8
Key external influences	12
Priorities and deliverables	15
Organisation health and capability	28
Our financial framework	31
Statement of accounting policies	35
Glossary of te reo Māori terms	38



# **Board Responsibility**

This document is the 2024/25 Statement of Performance Expectations (SPE) for Te Hiringa Mahara - Mental Health and Wellbeing Commission, as required under the Crown Entities Act 2004.

This Statement of Performance Expectations (SPE) sets out our work program for the period 1 July 2024 – 30 June 2025 and details how we will give effect to the Mental Health and Wellbeing Commission Act 2020.

The SPE provides a one-year view of what we will deliver and how our performance will be assessed and should be read alongside our Statement of Intent (SOI) 2022-2026.

In signing this statement, we acknowledge we are responsible for the information contained in the Statement of Performance Expectations for Te Hiringa Mahara.

The prospective financial statements have been prepared in accordance with the New Zealand generally accepted accounting practice (NZ GAAP), in agreement with the Crown Entities Act 2004 and to give effect to the Minister of Health's expectations of Te Hiringa Mahara.

Signed on behalf of the Board:

Hayden Wano

**Board Chair** 

6 June 2024

Kevin Hague

Deputy Board Chair

6 June 2024



## **Foreword**

Mental health, addiction and wellbeing continues to be vitally important to the people of Aotearoa.

It is five years since the release of the landmark He Ara Oranga Report where the people of Aotearoa shared their stories and vision for a future mental health and wellbeing system. Subsequently there have been substantive shifts, a global pandemic, significant reform of the health system and wider societal change.

There has been progress; however, the size of the challenge ahead also continues to grow. Too many people experience distress and are not able to access the services and supports they need. Populations who are already disadvantaged are impacted the most and inequities are increasing in many areas.

Stronger system leadership to address the factors that contribute to wellbeing and improve mental health and addiction services is needed. The vision is clear, we need a roadmap to guide the next five years that has people with lived experience and whānau at the centre.

We will continue to build knowledge of the system, what is working well, where improvement can be made and showcasing good examples. Through our role we can tell a broader system story that amplifies the voices of people with lived experience and supports the Governments priorities for mental health and addiction.

Strong relationships and sustained advocacy are a primary focus of our work. Our advocacy is focused towards decision-makers and brings forward the voice of people with lived experience. Our attention remains on Rangatahi Māori and young people, advocating for change to the Mental Health Act and increasing investment in Kaupapa Māori services.

During 2024 we are undertaking a refresh of our strategy. It is time to reflect on our work to date, the system challenges and how we add the most value and contribute to improving mental health and wellbeing outcomes over the next five years.

We are looking forward to the year ahead.

Ngā manaakitanga,

Hayden Wano

**Board Chair** 

6 June 2024

Karen Orsborn

Chief Executive

6 June 2024



# An overview of Te Hiringa Mahara

We are an independent Crown entity established by the Mental Health and Wellbeing Commission Act 2020, as part of the Government's response to He Ara Oranga: Report of the Government Inquiry into Mental Health and Addiction, 2018 (He Ara Oranga). The Mental Health and Wellbeing Commission Act 2020 was passed in June 2020, and we were established on 9 February 2021.

#### Objective of Te Hiringa Mahara

Our objective is to contribute to better and equitable mental health and wellbeing outcomes for all people in New Zealand.

#### Functions of Te Hiringa Mahara

- to assess and report publicly on the mental health and wellbeing of people in New Zealand
- to assess and report publicly on factors that affect people's mental health and wellbeing
- to assess and report publicly on the effectiveness, efficiency, and adequacy of approaches to mental health and wellbeing
- to make recommendations to improve the effectiveness, efficiency, and adequacy of approaches to mental health and wellbeing
- to monitor mental health services and addiction services and to advocate for improvements to those services
- to promote alignment, collaboration, and communication between entities involved in mental health and wellbeing
- to advocate for the collective interests of people who experience mental distress or addiction (or both), and the people (including whānau) who support them.

#### Te Tiriti o Waitangi

The Act makes clear that we must ensure the Commission has the capability and capacity to uphold Te Tiriti o Waitangi and its principles and to engage with Māori to understand the perspectives of Māori. We are an organisation committed to being grounded in Te Tiriti o Waitangi and improving mental health and wellbeing outcomes for Māori and whānau.

<sup>&</sup>lt;sup>1</sup> Mental Health and Wellbeing Commission Act 2020



# Te Tiriti o Waitangi Position Statement



We, Te Hiringa Mahara, recognise Te Tiriti o Waitangi as the legal instrument that allows Government to exercise kāwanatanga in Aotearoa New Zealand.

We acknowledge past failures to uphold Te Tiriti o Waitangi have had a harmful impact on the wellbeing of Māori as tangata whenua, and that alienation and racism have caused trauma. We commit to doing no further harm to Māori as tangata whenua and to being an organisation grounded in Te Tiriti o Waitangi. We support healing and the improvement of Māori mental health and wellbeing.

We will function as authentic partners with tangata whenua through all aspects of our work. We adopt Te Tiriti o Waitangi as the framework to use in regularly measuring and assessing our decisions, actions, and deliverables. Our goals and our way of working translate to each of the articles of Te Tiriti o Waitangi in the following ways.

#### Ko te Tuatahi - Article One Kāwanatanga

Mana Whakahaere -Good Governance

#### Unique and indigenous

We are established to monitor the mental health and wellbeing system of the kāwanatanga or government

We will actively monitor racism and discrimination across all mental health, addiction, and wellbeing services.

We will advocate for approaches and programmes across the system that address racism and discrimination in all its forms when it is identified

#### Ko te Tuarua - Article Two Tino Rangatiratanga

Mana Motuhake - Te Iwi Unique and indigenous

We embrace Mātauranga Māori as an evidence base. We actively support and advocate for more kaupapa Māori choices for whānau accessing mental health, addiction, and wellbeing services.

We support iwi approaches to mental health, addiction, and wellbeing service delivery based on their own mātauranga, pūkenga, and tikanga.

We will advocate for increasing access to rongoā and Māori healing methods across the mental health and wellbeing sector.

#### Ko te Tuatoru - Article Three Ōritetanga Mana Tangata

Fairness and Justice Equity for Māori is a priority

#### 

We will be courageous in prioritising Māori through affirmative action.

We will challenge systems, structures, and services to address inequity and discrimination

Whakapuakitanga: Kupu Tauākī -Declaration - Ritenga Māori

Mana Māori - Cultural Identity and integrity

We will be explicit in our expectation that all mental health, addiction, and wellbeing services should be culturally competent, and we will actively monitor this. We acknowledge wairuatanga and spirituality as a key contributor to mental wellbeing and inclusiveness. We will advocate for access to traditional healing and treatment methods grounded in te ao Māori and celebrate inclusiveness.

Nōku te Hē - When we get it wrong



Being a Te Tiriti o Waitangi grounded organisation means knowing we will make mistakes, but being committed to learning from these, and making things right. We will collaborate with Māori partners to ensure we:

- · correct our mistakes
- · learn from our mistakes
- focus on moving forward to achieve shared goals in Māori mental health and wellbeing.



## About us

We are kaitiaki of mental health and wellbeing for people in Aotearoa New Zealand<sup>2</sup>

Our vision: Tū tangata mauri ora - Thriving together

Our mission: Whakawāteatia e tātou he ara oranga - clearing pathways to wellbeing for all

You can see our strategy and plans on our website.3

During 2024 we will undertake a refresh of our strategy, including our Te Tiriti o Waitangi and Lived Experience position statements. We are developing a Future Excellence Horizon that will provide a foundation for our next strategy and development over the next five years.

#### Lived experience position statement

We are committed to being a genuine, courageous, and effective advocate for communities with lived experience of mental distress and addiction. We are committed to prioritising the voices and interests of people who experience mental distress, substance harm, gambling harm, or addiction. In line with our Lived Experience Position Statement, we do this by:

- privileging the experiences and aspirations of tangata whaiora and tangata matau-a-wheako Maori
- amplifying the voices of people who have experienced loss, harm, or exclusion in the mental health and addiction system
- monitoring the mental health and addiction system, and monitoring wellbeing, together with people with lived experience
- ensuring that each project or focus area of our work involves people whose personal experiences directly relate to that project or focus area
- valuing and using 'lived expertise' across our work, including lived experience research, wisdom, and leadership.

You can see our Lived Experience Position Statement in full on our website.4

<sup>&</sup>lt;sup>2</sup> Te Hiringa Mahara acknowledges the contribution of other agencies to improved mental health and wellbeing outcomes

<sup>&</sup>lt;sup>3</sup> https://www.mhwc.govt.nz/about-us/who-we-are/

<sup>&</sup>lt;sup>4</sup> https://www.mhwc.govt.nz/our-work/lived-experience/our-commitments/

# Our role in the system

#### System leadership

We provide system leadership for mental health and wellbeing outcomes. Our role involves thought leadership through monitoring and reporting on system performance and advice and deeper analysis on mental health and wellbeing issues, cross-agency strategies and policies. We encourage collaboration between entities within the system to respond to inequity through addressing the wider determinants or factors that contribute to improving mental health and wellbeing. We develop positions on emerging issues and take a public stance on important matters.

#### Advocacy

The goal of our advocacy is to accelerate transformation of wellbeing, mental health, and addiction systems. We undertake a range of intentional actions directed at decision-makers to influence policy, legislation, budgets, and other decisions relating to the commissioning and provision of services. We also direct efforts to key influencers. Our advocacy engagement is more than sharing information, it is about our calls to action on the change we want to see in the system informed by what we have heard through monitoring and engagement.

#### Monitoring

Our legislation gives us an important role to independently monitor the wellbeing, mental health, and addiction systems. Other agencies also monitor the system and services, and we will focus on adding value by focusing on our unique mandate. We will focus broadly using the frameworks noted below, to provide deeper analysis of key issues and cross-government contributions.

The two frameworks we have developed are designed to work together and underpin our monitoring and reporting role.

- He Ara Oranga wellbeing outcomes framework describes what ideal wellbeing looks like for all people in Aotearoa.
- He Ara Āwhina (Pathways to Support) monitoring framework describes what an ideal mental health and addiction system looks like.

These frameworks will enable us to consider wellbeing, without losing sight of the need for improvement in mental health and addiction services.

#### Relationships

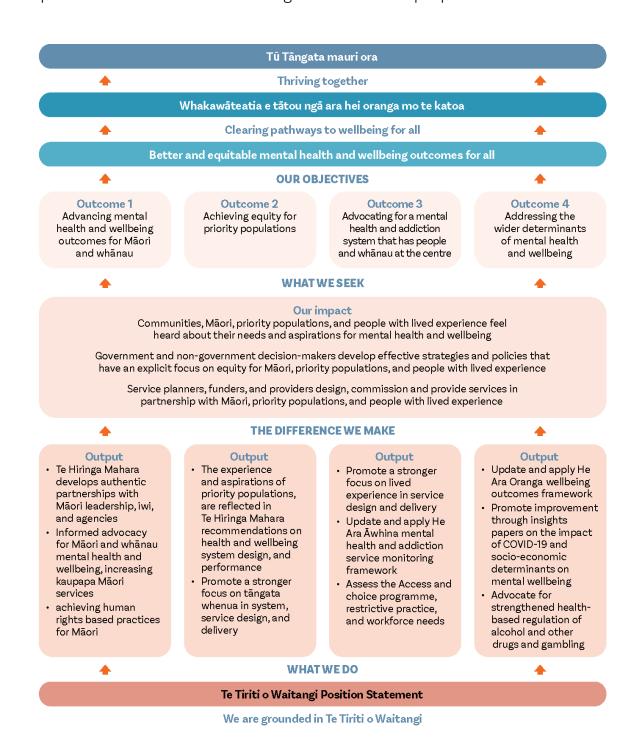
We will work collaboratively and collectively with our agency and sector partners to align and progress measurement of mental health and wellbeing. We will show how both He Ara Oranga wellbeing framework and He Ara Āwhina framework can be used

to align and monitor services and to better understand whether the mental health and addiction system is functioning as needed to enable wellbeing.

We are building effective relationships with Māori and whānau, people with lived experience, young people and rangatahi, the mental health and addiction system, and stakeholders across government in the wellbeing systems.

# Our strategic framework

Our strategic framework connects our deliverables (outputs), to the difference we make (impacts), our enduring priorities (outcomes), and our objective to contribute to improved mental health and wellbeing outcomes for all people in Aotearoa.



# Key external influences

We acknowledge mental distress and addiction continues to impact the wellbeing of people in Aotearoa.

The SPE is written during a time of ongoing transformation of the health and disability system. It takes account of the broader environment we operate in, and the longer-term influences are outlined in our Statement of Intent 2022-2026 (SOI). The key external influences on this SPE 2024/25 are highlighted below.

#### New Zealand's first Minister for Mental Health

New Zealand now has its first ever Minister for Mental Health sitting in Cabinet. This dedicated role will bring a clear focus to mental health and addiction, and we are looking forward to tangible action and increased momentum over the coming term of government.

#### Minister's Letter of Expectations 2024/25

The Minister for Mental Health, through the Letter of Expectations, has highlighted the crucial role of the Mental Health and Wellbeing Commission to support the collective goals for a healthier and more resilient society. The Minister of Health's vision is for ensuring timely access to quality healthcare, to achieve good outcomes for all New Zealanders, with a focus on those with the highest needs.

We will continue to work collaboratively and collectively with other entities and prioritise where we can add the most collective value. We recognise individual and family / whānau wellbeing is influenced by economic, social, cultural, political, and environmental factors or determinants. Te Hiringa Mahara has a role to assess and report on the determinants of mental health and wellbeing. We also have a wellbeing system leadership role across government to promote collaboration, alignment and communication across entities that are responsible for delivering on improved mental health and wellbeing. The Minister has identified key priorities focussed on:

- Increased access to mental health and addiction services
- Growing the mental health and addiction workforce
- Strengthening focus on prevention and early intervention

The Minister expects Te Hiringa Mahara to provide independent, system-level monitoring of suicide prevention. We are considering our future role in monitoring suicide prevention. For example, additional measures of suicide and self-harm in our regular monitoring and reporting, monitoring implementation of the suicide prevention and action plan 'Every Life Matters' (He Tapu te Oranga o ia tangata), or undertaking a 'deep dive' into specific areas for suicide prevention.

We note the Minister intends to set mental health and addiction targets.

#### **Enduring Letter of Expectations**

All statutory Crown entities have expectations set through the Enduring Letter of Expectations from the Minister of Finance and Minister for the Public Service. These outline the following expectations:

- Drive greater value from funding and public assets.
- A clear understanding and accountability for cost drivers and performance against key outcomes.
- Take a continuous improvement approach, incorporating strong evidence and evaluation practices and seeking to improve the efficiency and responsiveness of delivered services.

#### Cross-party interest in mental health and wellbeing

Cross-party political interest in mental health and wellbeing continues to be high as distress and addiction are experienced by many people in Aotearoa. The Cross-Party Mental Health and Addictions Wellbeing Group was established in August 2019. The group's remit is to raise awareness of the issues and challenges surrounding mental health in New Zealand, make recommendations and hold the Government to account over policies around mental health. There is significant support from the Minister for Mental Health for cross-party collaboration.

#### Ongoing changes to the health and disability system

The health and disability system continues to experience significant change. The disestablishment of Te Aka Whai Ora - the Māori Health Authority, places a greater responsibility on Health New Zealand - Te Whatu Ora, the Ministry of Health - Manatū Hauora and others to elevate achieving equitable outcomes for Māori, embedding Māori system and lived experience leadership, and ensuring whānau, hapū, iwi and hapori Māori voice in service design and delivery. Te Hiringa Mahara will continue to prioritise our efforts alongside these key agencies as they respond to their changing roles in achieving our collective goals for a healthier and more resilient society.

#### WAI2575 - Health Services and Outcomes Kaupapa Inquiry

The Waitangi Tribunal is in Stage two (the final part) of the inquiry into historical claims relating to the health and disability system, specific services, outcomes, disabilities, mental health (including suicide and self-harm), alcohol, tobacco, and substance abuse. We are maintaining a watching brief on the WAI2575 Health Services and Outcomes Kaupapa Inquiry process. An update provided by the Crown Relations team at the Ministry of Health anticipates the Mental Health and Suicide Prevention hearings will begin in 2025.

#### Whakamaua: Māori Health Action Plan 2020-2025

Whakamaua sets the government's direction for Māori health advancement. We will contribute to the suite of objectives and priority areas with tangible actions that can be implemented to achieve high-level outcomes that will contribute to Pae Ora (healthy futures) for Māori.

#### He Ara Oranga

He Ara Oranga set a baseline on issues identified for the mental health and addiction system in Aotearoa and outlined the way forward. We will continue to monitor mental health and wellbeing system transformation at a national level through Kia Manawanui: Long-term Pathway to Mental Wellbeing (Ministry of Health, 2021) or any associated new strategy or implementation plan that may result from the Pae Ora (Healthy Futures) (Improving Mental Health Outcomes) Amendment Bill.

#### Government policy expectations

While Te Whatu Ora is primarily responsible for meeting the expectations set through the Government Policy Statement on Health (GPS), Te Hiringa Mahara will consider ways it can contribute to the GPS priorities of:

- Ensuring every person, regardless of where they live in New Zealand, has
  equitable access to the health care services they need.
- Ensuring people can access the health care and services they need, when they need it in a prompt and efficient way.
- Ensuring the health care and services delivered in New Zealand are safe, easy to navigate, understandable and welcoming to users, and are continuously improving.
- Having a skilled and culturally capable workforce who are accessible, responsive and are used optimally to deliver safe and effective health care.
- Ensuring the health system has the digital and physical infrastructure it needs Ito meet people's needs now and into the future.

## Priorities and deliverables

During the year we will continue to prioritise our advocacy role, utilising the insights

from our 2023/24 work and what people have told us.

We have four enduring strategic priorities:

- 1. Advancing mental health and wellbeing outcomes for Māori and whānau
- 2. Achieving equity for priority populations
- Advocating for a mental health and addiction system that has people and whānau at the centre
- **4.** Addressing the wider determinants of mental health and wellbeing.

Like individual harakeke (flax leaves) woven together to form a whāriki (mat), our goals interconnect, overlap, and form a collective strength that is resilient and enduring.



#### Our plans for 2024/25 and measuring success

In the following section we outline the four enduring priorities, why they are important, what we have heard from people who we have engaged with and what we have learned from our work so far.

Our legislative obligations inform our work. This is reflected in our Statement of Intent 2022-2026 and our commitments in our strategic plan. Our annual planning takes into consideration our key functions and builds on previous year's deliverables, while also allowing for our wide mandate and undertaking specific reviews. We appreciate the current constrained financial environment, and in determining our deliverables, we are committed to living within the resources available to us.

As we continue to develop and refine our work, we have reviewed where our deliverables are placed against our enduring priorities.

We continue to advocate for the collective interests of people who
experience mental distress or addiction (or both), and the persons
(including family and whānau) who support them, through our advocacy
activities focussing on improving wellbeing and services for rangatahi and
young people, an increase in Kaupapa Māori services and peoples' rights to
make decisions about their own care and treatment. We provide advice

- through the submissions process on key policies to address barriers to equitable access, experience, and outcomes for tangata whaiora and people with lived experience of distress or addiction and poorer wellbeing outcomes
- We continue to assess and report publicly on the mental health and wellbeing of people in New Zealand, using our monitoring frameworks to publish data around mental health and addiction services, the progress of the Access and Choice programme, and system performance against Kia Manawanui. Through monitoring, assessing and reporting on the wellbeing of all people in Aotearoa and performance of the mental health and wellbeing system we will track progress towards achieving the outcomes we are collectively seeking.
- Suicide prevention is in the scope of Te Hiringa Mahara. In 2024/25 we will consider including measures of suicide and self-harm in our regular monitoring and reporting.

Our 2024/25 SPE is made up of eight deliverables that we will focus on over 2024/25 which contribute to our one output class. Each covers the functions outlined in our legislation – system leadership, monitoring and advocacy. For each deliverable we describe what we will do, how we will measure the output and the quality of the output. We are currently developing our work programme to ensure we are monitoring the impact of our work, including our advocacy activities.

Our two frameworks: He Ara Oranga Wellbeing Outcomes Framework and He Ara Āwhina (Pathways to Wellbeing) Framework underpin our monitoring and reporting.

# Priority 1

# Advancing mental health and wellbeing outcomes for Māori and whānau

#### Why this is important

Higher level of mental health needs for Māori, make it critically important that services for Māori are widely available, accessible and effective. A sustained focus is needed to improve outcomes.

#### What we have heard

**Authentic independent voice:** Te Hiringa Mahara must continue to be an authentic and independent voice advocating to achieve equity for Māori and whānau who continue to experience entrenched systemic inequities.

Kaupapa Māori services have called for a more equitable allocation of resources. This means any new mental health and addictions investment is allocated appropriately to address inequities.

Rangatahi and young people have identified barriers that impact on their wellbeing relating to uncertain futures, including racism and discrimination, lack of their voice at the decision-making table, social media and online harms, and challenges to whānau wellbeing and intergenerational connections.

In particular, they have voiced their desire to have a seat at the decision-making table where they can shape their own futures and their voices and perspectives are heard.

Te Ao Māori mental health and wellbeing measures: Kaupapa Māori leaders have told us there is an urgent need to focus and invest in Te Ao Māori informed measures for service monitoring and reporting.

#### What we will do in 2024/25

**Trusted Relationships:** We will continue to build and enhance trusted relationships with iwi ahi kaa, tāngata whaiora, rangatahi and young people, and Kaupapa Māori service leaders.

Kaupapa Māori Advocacy: We will continue to ensure that the voices of tāngata whaiora continue to inform the advocacy actions championed by Te Hiringa Mahara in 2024/25. We will advocate for increased and early access to Kaupapa Māori services. We will also grow trusted relationships with the network of service leaders to ensure any vital information and / or viewpoints are captured and strengthened.

**Te Ao Māori informed measures:** We will engage with key Kaupapa Māori service leaders to explore and discuss an approach that captures Kaupapa Māori informed measures. These measures will be aligned with our service, system, and population outcome frameworks (He Ara Oranga and He Ara Āwhina).

#### We will know our work is having an impact when:

- The voices of Māori, iwi, hapū and whānau will be heard.
- Government and non-government decision-makers reflect the Māori worldviews in mental health and wellbeing approaches (including system learning and learning from those with lived experience) to drive change.
- Service funders and providers design, commission, and provide services in partnership with Māori.

#### **Outcomes**

We will know our work is making a difference when we see positive change for Māori across the mental health, addiction, and wellbeing systems. Progress towards this will be measured using the He Ara Oranga and He Ara Āwhina frameworks (SPE 3 and 7).

#### Outputs

The outputs are such that enduring priority one underpins the other priorities and outputs. The rationale is all deliverables are required to articulate from initiation how they demonstrate advancing health and wellbeing outcomes for Māori and whānau.

<sup>&</sup>lt;sup>5</sup> New Zealand Mental Health and Wellbeing Commission (2022). Mental Health and Wellbeing Commission Statement of Intent 2022-2026. Wellington: New Zealand Mental Health and Wellbeing Commission, p18

# Priority 2

#### Achieving equity for priority populations

#### Why this is important

Achieving equitable mental health and wellbeing outcomes for people with lived experience is critical to the work that we do. We want to maintain a focus on addressing inequities in mental health and wellbeing outcomes for those with poorer outcomes.

#### What we have heard

**Equity for Māori**: Māori are both a Te Tiriti o Waitangi partner (Māori equity) and a priority population (equity for all) as reflected in our dual-framed He Ara Oranga framework. Through our monitoring work, we heard from Māori lived experience leaders in the system that while there have been pockets of good practice there is more work to do to improve lived experience as a critical voice in health system decision-making.

Equity for tangata whaiora, rangatahi and young people: Tangata whaiora, people with lived experience, and especially people with higher level needs experience unfair system and structural barriers to realising their mental health and wellbeing outcomes.

We know from our youth and rangatahi monitoring that mental health and wellbeing outcomes are particularly inequitable for youth who have had contact with the mental health system, youth with a disability, rangatahi Māori and rainbow youth. We want to continue to build system knowledge on what works to promote youth mental health and wellbeing outcomes through prevention and early intervention.

Privileging the voices of priority populations: Some population groups experience poorer mental health and wellbeing than others. These population groups, which are identified in the Mental Health and Wellbeing Commission Act 2020, are at the centre of our mahi. Our work will be grounded in these voices.<sup>6</sup>

#### What we will do in 2024/25

Advocacy and engagement: We will build on our youth and rangatahi advocacy from 2023/24 with a focus on online safety and promoting youth voice. We are taking a system leadership role through engaging multiple decision-makers to effect change

<sup>&</sup>lt;sup>6</sup> Groups identified in He Ara Oranga: Report of the Government Inquiry into Mental Health and Addiction as priority populations are listed at Section 2 of the Mental Health and Wellbeing Commission Act 2020

in strategies, policies, and programmes in key areas that young people have told us matter to them. We will also build our advocacy agenda using insights from our 2023/24 work on what works to improve youth mental health and wellbeing.

We will advocate for Māori lived experience leadership in the system using insights from our monitoring work to ensure equity for Māori continues to be a priority in system and service design and delivery.

Submissions and advice: We will continue to advise on cross-government strategies, policies and investment that directly impact on the capacity for tangata whaiora and people with lived experience to access support and resources needed to flourish. We will use insights from across our monitoring and reporting work, and engagement with communities.

#### We will know our work is having an impact when

- priority populations and their whānau are actively involved in system design and service delivery design.
- government and non-governmental decision-makers develop effective strategies and policies that have an explicit focus on equity for priority populations.<sup>7</sup>

#### Outcome

We will know we are making progress when we see positive change for priority populations across the mental health, wellbeing, and addiction systems. Progress towards this will be measured using the He Ara Oranga and He Ara Āwhina frameworks.

#### Outputs

Deliverable	Quantity measure	Quality measure
1. We advocate to reduinequities in mental health and wellbeing outcomes experience by rangatahi and you people with lived experience of distress and addiction.	advocacy activities (proactive and reactive) with a specific focus on equity issues that impact mental health and wellbeing of	Advocacy is informed by cross-sector engagement, and collaboration, the experience and voice of rangatahi and young people, and evidence of what works to promote mental health and prevent mental distress.

<sup>&</sup>lt;sup>7</sup> New Zealand Mental Health and Wellbeing Commission (2022). Mental Health and Wellbeing Commission Statement of Intent 2022-2026. Wellington: New Zealand Mental Health and Wellbeing Commission, p21

<sup>&</sup>lt;sup>8</sup> Advocacy activities may include publishing papers, presentations and/or public statements, written and oral submissions, promoting insights, and engagement with decision-makers.

Deli	verable	Quantity measure	Quality measure
	We provide advice through the submissions process and advocacy on key policies to address barriers to equitable access, experience, and outcomes for tangata whaiora and people with lived experience of distress or addiction and poorer wellbeing outcomes.	We undertake (at least 5) submissions on proposed policies and items of new and changed legislation or advocacy activities on specific policies that directly impacts on equity issues for tāngata whaiora and people with lived experience.	Advice and advocacy is evidence-informed and submissions reflect a range of sources including voices of Māori, whānau and people impacted and research insights.

Priority 3

# Advocating for a mental health and addiction system that has people and whānau at the centre

#### Why this is important

He Ara Oranga outlined a vision for a system that is people-centred and is easily accessible, responsive, supportive and offers more options. Demand for supports and services has grown in recent years, outstripping the capacity of our mental health and addiction system. There is urgent need to extend new approaches that support overall wellbeing of people so they can self-determine their recovery, and providing accessible and appropriate services at the right time, ensuring those with higher needs are able to access the services and supports they need.

#### What we heard

Lived experience feedback shaped the development of He Ara Āwhina (Pathways to Support) system monitoring framework. One of the key aspirations for the system is a paradigm shift to a holistic, wellbeing-focused approach.

Our monitoring and deep dive into Access and Options undertaken in 2023/24 shows that new services are changing the landscape in a positive way and offering more options. There is emerging evidence that the level and mix of services needs to adapt to meet changing needs and expectations. There has been considerable investment in primary mental health and addiction services, and this has increased access, but further focus is needed on areas such as workforce, addressing inequitable outcomes for Māori and other priority populations, and strengthening the interface between primary and specialist care.

#### What we will do in 2024/25

Monitoring service delivery: Our monitoring using He Ara Āwhina framework helps us understand how well our mental health and addiction system is responding to the experiences, needs, and aspirations of tāngata whaiora and whānau. This understanding will inform our advocacy actions including recommendations and calls to action.

We will continue to monitor access to services through our He Ara Āwhina dashboard and tell a broader story of system performance. This will provide analysis and views on patterns and trends to help understand needs in the future. We use our dashboards and monitoring to provide a complementary view of measures and insights into mental health and addiction needs and trends. In early 2024/25 we will publish a paper summarising the Budget 2019 investment. We have begun work scoping a deeper dive for specialist services for 2025/26.

We will continue our monitoring of the Access and Choice programme as it reaches the end of the five year roll out period. Our reporting will help us understand how the programme has changed the mental health and addiction landscape, the capacity of the workforce, and how successfully it has delivered what was intended.

Advocacy and engagement: We will continue our focus on relationships and expand our engagement to connect with people across the motu who experience distress, substance harm, gambling harm, or addiction.

We will expand and strengthen our relationships with leaders working in the mental health and addiction system and understand areas of concern for the sector. We will continue to engage with Māori and keep focus on advocating for improved outcomes for Māori including an increase of investment in Kaupapa Māori services.

We will continue to advocate for reduced use of compulsory treatment and keep focus on the reform of the Mental Health (Compulsory assessment and Treatment) Act 1992. We want to influence change and ensure new legislation is grounded in Te Tiriti of Waitangi and human rights, and alternative acute options are available in all localities.

#### We will know our work is having an impact when:

- The voices of tangata whaiora and whanau are heard.
- Tāngata whaiora and whānau are actively involved in system design and service delivery.
- A shared goal for system and service transformation supports collaboration and collective action.<sup>9</sup>

#### Outcome

We will know we are making progress when we see positive change for tangata whaiora and whanau, and a commitment to Te Tiriti o Waitangi that upholds equity. Progress towards this will be measured using SPE deliverable 5.

<sup>&</sup>lt;sup>9</sup> New Zealand Mental Health and Wellbeing Commission (2022). Mental Health and Wellbeing Commission Statement of Intent 2022-2026. Wellington: New Zealand Mental Health and Wellbeing Commission, p23

#### Outputs

D	eliverable	Quantity measure	Quality measure
3	<ol> <li>He Ara Āwhina monitoring framework underpins the publication of data and insights on mental health and addiction services</li> </ol>	We maintain and update He Ara Āwhina dashboard with current data on mental health and addiction services  We publish supplementary infographics	Data and insights reflect important information for Māori, whānau, and people with lived experience, and this information informs our advocacy activities
2	<ol> <li>We monitor progress implementing the Access and Choice Programme</li> </ol>	We publish a monitoring report on the Access a <b>nd</b> Choice programme <sup>10</sup>	The report reflects diverse perspectives (including Māori and whānau, people with lived experience, and the sector)
E	5. We advocate for an increase in investment in Kaupapa Māori services	We undertake (at least 3) advocacy activities with a specific focus on an increase in investment in Kaupapa Māori services <sup>11</sup>	Advocacy is informed by the voices of Māori, whānau, people with lived experience and the people who support them, gathered through our engagement and monitoring
(	6. We advocate for changes in practice and legislation that respects people's rights to make decisions about their care and treatment and supports their capacity to do so	We undertake (at least 5) advocacy activities 12	Advocacy is informed by the voices of Māori, whānau, people with lived experience, and the people who support them, gathered through our engagement and monitoring

-

<sup>&</sup>lt;sup>10</sup> This deliverable aligns to Vote Health Estimates Assessment of Performance 'He Ara Āwhina monitoring framework has been applied to a published report on mental health and addiction services (which includes the access and choice programme)'

<sup>&</sup>lt;sup>11</sup> Advocacy activities may include publishing papers, presentations and/or public statements, submissions, promoting insights, and intentional engagement with decision-makers 12 Advocacy activities may include publishing papers, presentations and/or public statements, submissions, promoting insights, and intentional engagement with decision-makers

Priority 4

# Addressing the wider determinants of mental health and wellbeing

#### Why this is important

The link between social determinants and mental health and wellbeing outcomes for people are widely established. Broad determinants or factors such as access to quality education for children, employment for adults, housing conditions, and distribution of resources within a society strongly influence peoples' capacity for positive mental health and wellbeing outcomes. Although determinants have an impact at the individual level, population-level change for improving outcomes requires a policy, and systems level response with a focus on prevention.

#### What we heard

Improving mental health and wellbeing for Māori: We learnt from our mental health and wellbeing assessment work that Māori are not faring as well in comparison to everyone else, and this finding is compounded for rangatahi. This is largely due to systemic factors and policy decisions that are out of their control. We acknowledge the lack of meaningful te ao Māori measures and indicators for monitoring against the te ao Māori domains in He Ara Oranga wellbeing outcomes framework. We are committed to addressing gaps in te ao Māori measurement and data that are strength-based, based on mātauranga Māori, and enable us to tell a Māori wellbeing story.

Cross-government collaboration: We have legislated functions to promote alignment, collaboration, and communication between entities involved in achieving positive mental health and wellbeing outcomes for people. Our role is to assess cross-government strategies, policy and investment that impact the wider determinants of health and cross-government policy changes that will have direct implications for mental health and addiction services and needs. We have heard from communities about the need for more collaboration between agencies, and strong leadership across the system.

#### What we will do in 2024/25

Monitor mental health and wellbeing: We will build on our mental health and wellbeing population monitoring from the 2020/21 baseline report and subsequent 2023/24 Pacific and youth and rangatahi wellbeing assessment and reporting. To do this we will develop and build an interactive dashboard with a vital set of population mental health and wellbeing measures using our He Ara Oranga framework.

This will enable us to look at the contribution of other sectors to mental wellbeing, including ensuring the social, economic, cultural, and environmental foundations for mental wellbeing are in place.

We will continue our work on rangatahi and young people mental health and wellbeing assessment by conducting a stocktake of evidence-based rangatahi and youth mental health indicators for reporting including indicators that speak to suicide and prevention of suicide. This work will support ongoing promotion of factors that contribute to improved mental health outcomes for youth and rangatahi using a public health prevention approach.

Wellbeing systems leadership: We will continue our work on monitoring system performance through Kia Manawanui or any related strategy, action plan, or implementation plan. Introduction of a Mental Health and Wellbeing strategy under the Pae Ora (Healthy Futures) (Improving Mental Health Outcomes) Amendment Bill may impact Kia Manawanui and therefore our system performance monitoring work.

We will also work with partners to coordinate the collection, reporting, and use of measures that can be used to monitor mental health and wellbeing. We will continue to strengthen relationships with government agencies to implement the He Ara Oranga Wellbeing Outcomes Framework.

#### We will know our work is having an impact when:

- the voices of communities are heard.
- government decision-makers develop effective strategies and policies that have an explicit focus on addressing the broader view of social, economic, and commercial determinants of health and wellbeing outcomes.<sup>13</sup>

#### Outcome

We will know our work is making a difference when we see collaboration within the system to respond to inequity, and there is positive change for the determinants of mental health and wellbeing. Progress towards this will be measured using He Ara Oranga wellbeing outcomes framework and He Ara Āwhina framework.

<sup>&</sup>lt;sup>13</sup> New Zealand Mental Health and Wellbeing Commission (2022). Mental Health and Wellbeing Commission Statement of Intent 2022-2026. Wellington: New Zealand Mental Health and Wellbeing Commission, p24

#### Outputs

Deliverable	Quantity measure	Quality measure
7. We monitor status of population mental health and wellbeing outcomes from both a Māori and shared perspective using the He Ara Oranga Outcomes Framework.	We will develop and publish a mental health and wellbeing dashboard for our He Ara Oranga Wellbeing Outcome Framework and indicators to support longterm monitoring of our dualframed population mental health and wellbeing outcomes.	The He Ara Oranga dashboard contains a refined vital set of wellbeing measures developed with Māori expertise and wider sector engagement.
8. We continue to monitor progress on system performance against Kia Manawanui or any new strategy, implementation, or action plan.	We will publish a monitoring report on progress against system transformation including policies and strategies that address determinants of mental health and wellbeing.	The published report uses both He Ara Āwhina and He Ara Oranga frameworks to measure services, system, and interim population wellbeing outcomes and represents diverse perspectives and information.

# Organisation health and capability

We will develop the systems, processes, connections, and people to deliver on our core role and functions to achieve our goals.

#### Governance

The Governor-General appoints Board members of Te Hiringa Mahara following recommendations made by the Minister for Mental Health. The Board is the governing body responsible for ensuring Te Hiringa Mahara meets its legislative objective, performs its legislative functions, and making decisions relating to its operation.<sup>14</sup>

Additionally, the Board must ensure Te Hiringa Mahara maintains systems and processes to ensure that, for the purposes of carrying out its functions, Te Hiringa Mahara has the capability and capacity to uphold Te Tiriti o Waitangi and its principles and engage with and understand perspectives of Māori.<sup>15</sup>

Two sub-committees have been created to support the Board's work:

- the Finance, Audit and Risk Committee (provides independent assurance and assistance to the Board on our financial statements and the adequacy of systems of internal controls and legislative compliance) and
- the Appointments and Remuneration Committee (provides advice on senior management appointments and remuneration policy and strategy, recruitment appointment and remuneration of the Chief Executive).

#### Our people

We will ensure our people have the skills, abilities, and values they need to carry out the role and functions of Te Hiringa Mahara. We have a team that is capable, diverse, inclusive, and representative of Aotearoa. We will work hard to maintain that.

We will ensure staff voices are heard through our 'Te Tūrama' and 'Pulse' surveys. The surveys support us to understand staff views on the culture and approach of Te Hiringa Mahara, and how we can better meet their needs.

#### Organisational capability

We make the most of the resources available to us, focusing on the areas that our monitoring, data and research tells us are most important to people and where we can have the biggest impact. We are developing organisational planning to identify where our gaps in capability and capacity are.

<sup>&</sup>lt;sup>14</sup> Crown Entities Act 2004, s25

<sup>&</sup>lt;sup>15</sup> Mental Health and Wellbeing Commission Act 2020, s9

We have already created a programme of learning ('Ka Māia, Ka Taea') to provide te reo, noho marae, history, kawa, and tikanga learnings to all staff. This began in late 2022/23. We are committed to increasing our capability in these areas to reinforce our commitment to being grounded in Te Tiriti o Waitangi. Alignment to Te Arawhiti: Whainga Amorangi capability building framework on core competencies on Te Tiriti o Waitangi guides this work. Te Tūrama tells us what staff feel is important to their development in Te ao Māori worldview and te reo learning.

#### Workplace wellbeing

We are committed to supporting staff through encouraging work-life balance and offering flexible working arrangements. We encourage wellbeing through supporting staff to carry out their work and having time for their whānau and out-of-work interests.

We closely monitor levels of staff engagement. The Team Pulse survey captures staff voice on what's working, what's not and where we can improve. In our first year we committed to a formal process to learn how staff view the workplace environment. In the most recent staff engagement survey, the three categories with the strongest levels of agreement are culture, leadership and strategy.

When pressure points are identified, or team members raise concerns, we listen and respond to these promptly. Steps we take include reprioritising work, adjusting deadlines, employing additional support, and structured project management processes. Feedback received from staff has been used to identify key areas for improvement. A workforce development plan is in place and progress is being made on improving systems and processes.

#### Systems and processes

We have fit for purpose corporate systems and processes, but we will ensure we continue to revise and update them to ensure they remain so. We will continue to outsource some corporate support services, such as finance processing, legal, human resources and information services.

#### Environmental sustainability

The Government's Climate Change Response (Zero Carbon) Amendment Act 2019 sets a clear requirement for the public sector to be net carbon neutral by 2025. We have an environmental sustainability action plan and we will report against this in our annual report.

# Kia Toipoto - Closing Gender, Māori, Pacific, and Ethnic Pay Gaps: Action Plan

Our workplace is fair and equitable with a commitment to help employees close gender, Māori, Pacific, and ethnic pay gaps to create a fairer workplace for all. Under Kia Toipoto – Māhere Mahi Āputa Utu Ratonga Tūmatanui 2021–2024, the Public Service Pay Gaps Action Plan 2021–2024 (Kia Toipoto), agencies and entities with at least 20 employees in each comparative group are to publish their pay gaps, while also protecting the privacy of employees. We published our first action plan in April 2023, and will publish an updated action plan annually.

#### People with Lived Experience

People with Lived Experience are at the heart of our work and Nau Mai te Ao | Lived Experience Position Statement, emphasises our ongoing commitment to proactively seek to build mutual relationships to promote transformative change. We do this by working with and for the many people and groups whose lived experiences elevate major issues across our current mental health and wellbeing system.

The code of expectations for health entities' engagement with consumers and whānau (the code) sets the expectations for how health entities must work with consumers, whānau and communities in the planning, design, delivery and evaluation of health services. This code is required by the Pae Ora (Healthy Futures) Act 2022 and is underpinned by the health sector principles. All health entities must act in accordance with the code and are required to report annually on how the code has been applied. While we are not a health entity, over the last year, we have embedded the principles of the code into our mahi.

#### Risk management

We maintain a formal, mature risk management process. These processes ensure risk management has a positive impact on everything we represent and do. Risks are continuously identified, assessed and responded to such that the resultant information becomes a key part in all our operational, strategic and financial decision making. Risk management is used as an underlying component in all our activities, helping ensure we remain efficient and strongly effective.

Cyber security is identified as a major risk within our formal risk management processes. As a result, we manage cyber security threat in almost everything we do operationally and strategically, underpinned by our risk management policy. It is and will continue to be a significant focus in maintaining our reputation and the trust placed in us.

 $<sup>^{\</sup>rm 16}$  https://www.mhwc.govt.nz/assets/Who-we-are/Lived-experience-position-statement/Nau-Mai-te-Ao/Final-Nau-Mai-te-Ao-A2-v2.pdf



## Our financial framework

#### Prospective financial information

These prospective financial statements have been prepared in accordance with the New Zealand generally accepted accounting practice (NZ GAAP) for public benefit entities. Their purpose is to help Parliament to consider the planned performance of Te Hiringa Mahara. The use of the information in these statements for other purposes may not be appropriate.

Please note that actual results are likely to vary from the information presented and that the variation may be material.

#### Statement of underlying assumptions

The following assumptions have been used in preparing these prospective financial statements.

- Our statutory functions will not change.
- Our revenue of \$5,359,000 from the Crown will be available for the 2024/25 year.
- The Board has determined that \$300,000 of prior years surpluses carried forward is used in 2024/25. This will be used to fund specialist fixed-term resource to deliver specific elements of our 2024/25 work program.
- Equity of approximately \$1.5m is required to manage large unforeseen one-off events and contractual liabilities if Te Hiringa Mahara is disestablished.
- To achieve the target equity number of \$1.5m, Te Hiringa Mahara will run a deficit in the 2025/26 year of \$250,000. The additional expenditure will be used to fund specialist fixed-term resource to deliver specific elements of our 2025/26 work program.
- No unexpected external events (such as a natural disaster) will occur that will require significant operating or capital expenditure.

# Prospective statement of comprehensive revenue and expense for the period ended 30 June

	Forecast 2024 \$000s	Budget 2025 \$000s	Forecast 2026 \$000s	Forecast 2027 \$000s
Funding from the Crown (baseline)	5,359	5,359	5,359*	5,359*
Other Income	12	-	-	_
Interest income	151	103	80	80
Total revenue	5,522	5,462	5,439	5,439
Permanent and fixed-term staff	3,437	3,573	3,680	3,790
Other personnel costs	506	195	180	180
Total personnel costs	3,943	3,768	3,860	3,970
Board costs	266	275	280	286
Building costs	220	221	243	243
Consultants	202	202	150	150
Program costs	567	700	575	310
Other costs	555	596	581	480
Total expenditure	5,753	5,762	5,689	5,439
Surplus / (deficit)	(231)	(300)	(250)	_
Total comprehensive revenue and expenditure	(231)	(300)	(250)	-

<sup>\*</sup>This assumes current funding levels.

#### Prospective statement of financial position as at 30 June

	Forecast	Budget	Forecast	Forecast
	2024	2025	2026	2027
	\$000s	\$000s	\$000s	\$000s
Cash or cash equivalents	345	368	380	380
Term deposits	2,000	1,600	1,300	1,300
Other current assets	25	25	14	14
Total current assets	2,369	1,993	1,694	1,694
Property, plant, and equipment	23	41	86	91
Total assets	2,392	2,034	1,780	1,785
Creditors and payables	159	92	95	100
Other creditors	41	42	75	75
Employee liabilities	132	139	100	100
Total current liabilities	332	273	270	275
Net assets	2,060	1,760	1,510	1,510
Contributed capital	1,250	1,250	1,250	1,250
Accumulated surplus/deficit	810	510	260	260
Total equity	2,060	1,760	1,510	1,510

#### Prospective statement of changes in equity for the period ended 30 June

	Forecast 2024 \$000s	Budget 2025 \$000s	Forecast 2026 \$000s	Forecast 2027 \$000s
Opening balance	2,291	2,060	1,760	1,510
Total comprehensive revenue and expense	(231)	(300)	(250)	-
Closing balance	2,060	1,760	1,510	1,510

#### Prospective statement of cashflows for the period ended 30 June

	Forecast 2024 \$000s	Budget 2025 \$000s	Forecast 2026 \$000s	Forecast 2027 \$000s
Receipts from the Crown	5,359	5,359	5,359	5,359
Interest received	151	103	80	80
Employees, suppliers, and other	(5,870)	(5,767)	(5,617)	(5,369)
Net GST	(11)	1	10	10
Net operating cashflows	(371)	(304)	(168)	80
Property, plant, and equipment purchased	(17)	(73)	(120)	(80)
Net investing cashflows	(17)	(73)	(120)	(80)
Net change in cash position	(388)	(377)	(288)	-
Opening cash balance	2,733	2,345	1,968	1,680
Closing cash balance	2,345	1,968	1,680	1,680



# Statement of accounting policies

#### Reporting entity

Te Hiringa Mahara - Mental Health and Wellbeing Commission is an independent Crown entity under the Crown Entities Act 2004. It was established by the Mental Health and Wellbeing Commission Act 2020 and is domiciled in New Zealand.

The Mental Health and Wellbeing Commission Act 2020 sets out the functions and responsibilities of Te Hiringa Mahara. The objective of Te Hiringa Mahara is to contribute to better and equitable mental health and wellbeing outcomes for people in New Zealand. It has designated itself as a public benefit entity for the purposes of the New Zealand generally accepted accounting practice (GAAP).

#### Measurement base and statement of compliance

We have prepared these prospective financial statements to comply with the requirements of the Crown Entities Act 2004. We prepared these financial statements on a historical cost basis for a going concern to comply with GAAP, which includes the Public Sector Benefit Entity (PBE) accounting standards that apply to a public sector PBE. The Commission authorised the financial statements for issue on 24 April 2024.

The prospective financial statements comply with PBE FRS 42 - **Prospective** Financial Statements. We are required to prepare an SPE, including prospective financial statements, at or before the start of each financial year to promote public accountability. The prospective financial statements may not be appropriate for any other purposes.

We have prepared the prospective financial statements based on best estimates and assumptions about future events that we expect to occur. As the financial statements are prospective, actual results will vary from the information presented. We will disclose and explain all material variations in the subsequent Annual Report.

#### Accounting policies

We have applied the following accounting policies, which significantly affect the measurement of financial performance and of financial position.

#### Revenue

Te Hiringa Mahara is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of Te Hiringa Mahara meeting its objectives as specified in this SPE. Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

#### Goods and services tax (GST)

All items in the financial statements are stated as exclusive of GST, except for receivables and payables, which are stated as GST inclusive.

#### **Taxation**

Te Hiringa Mahara is a public authority in terms of the Income Tax Act 2004. For this reason, it is exempt from income tax.

#### Property, plant, and equipment

- Property, plant, and equipment asset classes consist of computers, furniture and fittings, and office equipment.
- Property, plant, and equipment are shown at cost, less than any accumulated depreciation and impairment losses.
- The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Te Hiringa Mahara and the cost of the item can be measured reliably.
- Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the prospective statement of financial position.
- Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow on to Te Hiringa Mahara, and the cost of the item can be measured reliably.
- The costs of day-to-day servicing of property, plant, and equipment are recognised in the prospective statement of financial performance as they are incurred.

#### Depreciation

Depreciation is provided using the straight-line (SL) basis at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

- computers three years 33% SL
- office equipment five years 20% SL
- furniture and fittings five years 20% SL.

#### Operating leases

Leases that do not transfer all the risks and rewards incidental to ownership of an asset to Te Hiringa Mahara are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the prospective statement of financial position.

#### Financial instruments

Te Hiringa Mahara is a party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, accounts receivable, and accounts payable. All financial instruments are recognised in the prospective statement of financial position and all revenue and expenses in relation to financial instruments are recognised in the prospective statement of comprehensive income. All financial instruments are shown at their estimated fair value.

#### Accounts receivable

Accounts receivables are stated at their estimated realisable value after providing for expected credit losses.

#### **Employee entitlements**

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



# Glossary of te reo Māori terms

Kupu Māori	Meaning
Kāwanatanga	The term 'kāwanatanga' comes from the English word 'governor'. In modern times, it is taken to mean government.
Mana Motuhake	Māori self-determination, or tribal governance; more simply, autonomy over one's own affairs and destiny.
Mana Whakahaere	The authority, mandate, and power for Māori to exercise rights and responsibilities over themselves as people, or things to which they have a connection - for example, water, the environment.
Mana Māori	Enabling ritenga Māori that are framed by te ao Māori, enacted through tikanga Māori and contained within mātauranga Māori.
Mana tangata	Achieving equity in health and disability outcomes for Māori across the life course and contributing to Māori wellness.
Māori as tangata whenua	Normally used to emphasise that Māori are not just New Zealanders but indigenous and Te Tiriti o Waitangi partners.
Mātauranga Māori	Māori knowledge. It encompasses traditional concepts of knowledge and knowing passed down from Māori ancestors through all sort of means - e.g., storytelling, song, carving, tāmoko. However, all knowledge grows and develops. For this reason, mātauranga Māori also refers to the application of traditional knowledge to new contexts.
Nōku te hē	A common phrase in te reo Māori today, which is a translation of the phrase, 'That's my bad!'
Ōritetanga	Equality and equal opportunity for Māori.
Pou tikanga	In this sense 'pou' means 'post' or 'pillar', and is used metaphorically to describe the tikanga arm of the Iwi Leaders Group's organisation.
Pūkenga	Skills, knowledge, expertise within a field.
Ritenga Māori	As it appears in Te Tiriti o Waitangi (Māori version), customary practice. More recently, it also means religious and spiritual practices.
Rongoā	Traditional Māori medicines, treatment, remedies, and healing methods.
Tākai Here	A partnership agreement.
Tāngata Whaiora	People who are seeking wellness. Referring to people who have lived experiences of mental illness and are seeking wellness or one's recovery.
Te ao Māori	The Māori world or Māori worldview. It encompasses everything from tikanga Māori, to wairuatanga, from traditional forms of mātauranga Māori to more modern concepts.

Te Tiriti o Waitangi	In English, The Treaty of Waitangi. There are two versions of this document - one in English and the other in te reo Māori. When you talk about Te Tiriti o Waitangi, you are referencing the Māori version.
Tikanga Māori	Customs, process, habits, lore, and traditional values within a Māori context.
Tino rangatiratanga	Appears in Te Tiriti o Waitangi article 2 (Māori version). Often used to refer to absolute sovereignty for Māori.
Wairuatanga	Spirituality, or the act of expressing one's spirituality. Wairua refers to the spirit or soul of a person that exists beyond death.



