

# Statement of Performance Expectations 2023/24





# Mana Mokopuna – Children and Young People’s Commission

Statement of Performance Expectations 2023/24

Presented to the House of Representatives pursuant to Section  
149 of the Crown Entities Act 2004

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## Statement of Responsibility

Mana Mokopuna - Children and Young People's Commission is an independent advocate for all 1.2 million mokopuna aged under 18 in Aotearoa and care-experienced mokopuna aged up to 25.

This document constitutes our Statement of Performance Expectations (SPE) as required under the Crown Entities Act 2004.

The descriptions of our purpose, role and functions are consistent with the Children and Young People's Commission Act 2022.

This SPE covers a one-year period from 1 July 2023 to 30 June 2024 and should be read in conjunction with the Commission's Statement of Intent (SOI) 2024 – 2027.

The Board is responsible for the content of this SPE, which comprises the reportable outputs and the Prospective Financial Statements for the year, including the assumptions on which they are based, and for the judgements used in preparing them.

This SPE has been prepared in accordance with the relevant provisions of the Crown Entities Act 2004.

The Prospective Financial Statements have been prepared in accordance with generally accepted accounting practice in Aotearoa New Zealand.



Dr Claire Achmad  
Chair



Donna Matahaere-Atariki  
Deputy Chair

# Mana Mokopuna at a glance

## OUR VISION

**Kia kuru pounamu te rongō -  
All mokopuna live their best lives.**

## OUR LEGISLATION & ACCOUNTABILITY

Established on

**1 July 2023**

by the Children and Young People's Commission Act 2022, replacing the Office of the Children's Commissioner.

We are an **Independent Crown Entity** and a designated **National Preventative Mechanism** under the Optional Protocol to the **Convention Against Torture**.

## OUR PURPOSE

To independently **promote and advance the rights, interests, and participation** of children and young people and to **improve their well-being** within the context of their families, whānau, hapū, iwi, and communities.

## OUR BOARD & TEAM

**5 board members** including the full-time Chief Children's Commissioner who is the Chair.

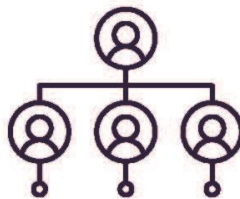
**40 kaimahi (staff)** based in Te Whanganui-a-Tara Wellington.

## OUR WORK

Guided by Te Tiriti o Waitangi, domestic law, and international human rights instruments, most notably the **United Nations Convention on the Rights of the Child**.

It is also grounded in the **lived experiences of mokopuna, their perspectives and voices**.

Built on **30+ years of work** of previous Children's Commissioners and the Office of the Children's Commissioner.

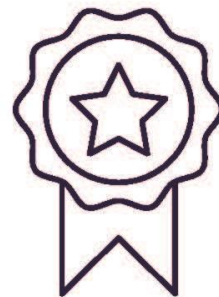


Focused on advocacy for children and young people and monitoring their rights. This means

**we build relationships with communities, government and other agencies to advance the wellbeing of all mokopuna**

with a particular focus on mokopuna Māori.

We encourage the **views and experiences of mokopuna to be listened to and acted on**, including modelling and promoting best practice in children's and young people's participation.



## Mana Mokopuna | Children and Young People's Commission

Our vision is for all mokopuna, regardless of their background, to grow up loved, safe, well, knowing they belong with their families and whānau, and have what they need to live their best lives. This vision carries over from our predecessor, the Office of the Children's Commissioner (OCC), and is a vital thread from our past into the future.

We are an Independent Crown Entity with the mandate to advocate for all mokopuna under 18 years of age, including those in the Oranga Tamariki System and in places of detention. Our extended mandate covers mokopuna under 25 years of age who have been, or are in, care or custody.

Mana Mokopuna:

- recognises the many elements that support mokopuna to thrive, including a sense of identity and belonging
- focuses on children and young people in the context of their family, whānau, hapū, iwi and wider community
- recognises that their participation in decisions that affect them is vitally important.

### *Our usage of mokopuna*

'Mokopuna' brings together the kupu 'moko' – imprint or tattoo, and 'puna' – spring (of water). Together, this kupu introduces the idea of intergenerational connectivity, recognising that children are the impression of their ancestors.

'Mokopuna' acknowledges that all children and young people – no matter who they are – are unique individuals who also exist within the context of their whānau and wider communities. When we use the kupu 'mokopuna' in our work, we are referring to all children in Aotearoa New Zealand to reflect and acknowledge the context within which all children and young people exist.

## Our unique role

Mana Mokopuna occupies a unique position among agencies, communities and people working to support mokopuna in Aotearoa New Zealand, as per our legislation.

At the core of our unique role is our connection to mokopuna - their lived experiences, voices, and perspectives. Mana Mokopuna regularly engages with children and young people and is committed to ensuring that decision-makers listen to their voices.

Other key features of our unique role include:

- Independent Crown Entity – at arms-length from Government
- Legislative mandate prioritising a rights-based approach
- Legislative mandate to recognise and respect the Crown's responsibility to Te Tiriti o Waitangi, and undertake work and build relationships that support improved outcomes for mokopuna Māori in the context of their whānau, hapū and iwi

- Full-time Chief Children’s Commissioner recognised as the active and visible advocate for all mokopuna
- New board model to strengthen the depth and capability of our governance team, improving our impact
- One of three partner organisations in the Oversight of Oranga Tamariki System
- Ability to bridge the gap between government decision-making and what’s happening on the ground for mokopuna and their whānau, as well as those with whom mokopuna have built strong relationships
- Ability to foster collaboration across the sector
- Key role convening the Children’s Convention Monitoring Group, including holding government agencies accountable for upholding mokopuna rights
- Recognised and respected as experts in mokopuna engagement, children’s rights, and advocacy for and with children
- National Preventive Mechanism designation under the Optional Protocol to the Convention Against Torture, to monitor places where mokopuna are deprived of their liberty
- Built on the foundations and previous 30+ years of work of previous Children’s Commissioners and the Office of the Children’s Commissioner.

We ultimately aim to ensure that the Government delivers meaningful progress for and with mokopuna; to provide effective, specialist advisory functions on kaupapa relating to mokopuna and their lives; and to contribute to growing a culture of children’s rights in Aotearoa New Zealand.

We have the highest aspirations for all mokopuna in our country, and place priority on mokopuna who are disadvantaged and the issues affecting them. This sees us putting a strong focus on mokopuna Māori, as well as Pacific children, mokopuna whaikaha, mokopuna who are in or have been in the oranga tamariki system, resettled and Rainbow mokopuna. The experiences and views of mokopuna sit at the heart of the data and evidence that informs our advocacy and monitoring.

Because of our focus on advocacy for and with all mokopuna in our country, we are committed to strongly grounding our organisation and work in an awareness and care for Te Taiao, our natural world, to fulfil our role as kaitiaki of the sustainability of our planet for future generations.

We exercise a strong commitment to recognising the connections of children and young people in Aotearoa New Zealand to Te Moana-Nui-a-Kiwa and the wider world, and we are committed to continuing to deepen our connections with Pacific communities and communities with links to diverse regions of the world.



## Our strategic intentions

Our strategic intentions describe our medium-term objectives for improving our performance concerning the production of our statutory deliverables and the strengthening of our organisational foundations.

As outlined in our new Statement of Intent (SOI), our strategic intentions for the 2024-2027 period are:

- **Stand up:** Establish our Commission on a strong foundation for enduring impact for and with mokopuna
- **Step up:** Grow our ability to support our children and young people by understanding their lives and what is important to them
- **Team up:** Connect and convene mokopuna, whānau, hapū, iwi, and organisations working with and for children and young people, and enable their mokopuna-focused capability
- **Speak up:** Advocate for, advance, and promote the rights, interests, and participation of mokopuna across government and throughout Aotearoa New Zealand, and monitor their rights.

These strategic intentions form the core of our broader strategic framework (see Figure 1), which outlines how they contribute to the system and societal level changes that we aim to contribute to.

A full description of the framework and strategic intentions can be found in our SOI.

We intend to review these intentions after one year as we move past the immediate establishment phase of our organisational development and will revise them as appropriate.

### *What success looks like*

Our contributions aim to support all mokopuna in Aotearoa New Zealand to be growing up loved, safe, well, and flourishing, while knowing their rights. This means:

- Mokopuna experience improved wellbeing within the context of their families, whānau, hapū, iwi, and communities.
- Mokopuna are encouraged to participate in matters affecting them, ensuring that our work, and the work of others, is shaped by mokopuna themselves.
- Long-term systemic and behavioural shifts that are consistent with children's rights and benefit the interests of mokopuna.
- Our communities and society-at-large are supported to commit to the flourishing of all mokopuna.

This encapsulates the essence of our moemoeā vision: Kia kuru pounamu te rongō – all children live their best lives.

Figure 1: Mana Mokopuna Strategic Framework 2024-27



We are an Independent Crown Entity set up under law to promote and advance the rights, interests, and participation of children and young people and to improve the well-being within the context of their families, whānau, hapū, iwi and communities.



WHAT THIS WILL MEAN

**Children and young people experience improved well-being** within the context of their families, whānau, hapū, iwi and communities

**Children and young people are encouraged to participate in matters affecting them**, and in turn ensure our work, and the work of others, is shaped by mokopuna themselves

**Long-term systemic and behavioural shifts** that are consistent with children's rights and benefit children and young people's interests

**Our communities and society-at-large are supported** to commit to the flourishing of all children and young people

SUCCESS

is our contribution to all children and young people in Aotearoa New Zealand growing up **loved, safe, well and flourishing, and knowing their rights**. This is the essence of our moemoea, vision: Kia kuru pounamu te rongo – all children live their best lives.



Te Tiriti o Waitangi / the Treaty of Waitangi  
UN Convention on the Rights of the Child

Strong start in life | Thriving families and whānau  
Growing up safe and well | Participating in what matters to me

## Our year ahead

Our 2023/24 financial year is guided by the strategic intentions outlined in our new 2024-27 Statement of Intent (SOI) and will be focused on the development and delivery of our key advice and monitoring outputs: our statutory deliverables.

To achieve our strategic intentions and fulfil our legislative functions, we must first establish a strong foundation for enduring growth and impact, as well as sustainable service for and with mokopuna, serving as the independent advocate for all children and young people in Aotearoa New Zealand.

### *Establishment – ‘Stand Up’ phase*

The Board is overseeing the establishment phase, with the aim of managing it in a way that:

- minimises disruption
- enables the Commission to focus on delivering its functions
- embeds sound financial management, and the appropriate organisational structure, systems, and capability.

This involves ongoing work to develop our systems, frameworks, policies, and processes to better reflect and support our new legislation (the [Children and Young People’s Commission Act 2022](#)) and other obligations.

### *Reportable class of outputs*

Alongside the ‘Stand Up’ establishment work, we will continue to supply and deliver on outputs purchased by the Minister for Social Development and Employment through the following four outputs:

- **Advocacy and Rights:**  
This output involves conducting research, analysis, and providing advice on issues relating to mokopuna within the context of their whānau. This advice will be provided in response to opportunities to influence, such as: calls for submissions on policy or legislation; proactively raising awareness of children’s rights aligned with the Commission’s priorities; and through both proactive and reactive advocacy on issues relating to mokopuna rights and wellbeing. We will also monitor and promote Aotearoa New Zealand’s progressive implementation of the United Nations Convention on the Rights of the Child (the Children’s Convention).
- **Participation and Engagement:**  
This output includes developing and implementing mechanisms to hear from and collect the voices of mokopuna to better understand their lived experience, and amplifying their voices through advocacy and to inform public discourse on children's rights and wellbeing.
- **Monitoring places where mokopuna are deprived of their liberty**  
This output relates to our role as a designated National Preventive Mechanism (NPM) under the Crimes of Torture Act 2003 (COTA), New Zealand’s mechanism for

implementing the Optional Protocol to the United Nations Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT).

- **Guiding organisational strategy:**

This output includes developing resources and tools to build our organisational capability and enable our kaimahi to perform effectively in their roles; providing analysis and methodology support across the tari; integrating Māori approaches (te ao Māori) into our functions, and ensuring the incorporation of Te Tiriti o Waitangi throughout our mahi; identifying opportunities to influence public policy development relating to mokopuna that strengthens the Government's obligations under Te Tiriti o Waitangi and the Children's Convention; building and maintaining relationships across the ecosystem of mokopuna lives, including with hapū, iwi, Māori organisations, community organisations and public sector agencies.

## Measuring our performance

As we establish ourselves over the coming four-year period, we aspire to develop our people, processes, and systems to support these functions. Investing in our organisational health and capability will be critical to delivering on our strategic intentions.

Our assessment of performance will include a focus on how we advocate for children's rights to be recognised and upheld, the quality of our advice and guidance to government and other agencies, how we advocate for system-level changes, how we support children's voices to be heard in decisions that affect them, and how we monitor the implementation of the Children's Convention in places where children and young people are deprived of their liberty.

## Reporting on Establishment – 'Stand Up' phase

Mana Mokopuna was formally established on 1 July 2023. It is governed by a Board comprising up to six members, led by the Chair and Chief Children's Commissioner. As a Commission, our strategic priorities are set collectively by our Board, with day-to-day advocacy undertaken by the Chief Children's Commissioner supported by the kaimahi at Mana Mokopuna.

Mana Mokopuna is currently in an establishment and transition phase. Work to support this phase includes:

- successfully transitioning all kaimahi to the new entity
- reviewing and developing organisational corporate policies, along with associated rollout of training as appropriate
- updating collateral and website/social media channels to reflect the new name, branding, and functions
- establishing the Board and sub-committees

- reviewing, strengthening and developing mechanisms to ensure we meet our legislated obligation to support mokopuna to engage with agencies to facilitate the resolution of issues
- building and maintaining relationships with hapū, iwi, Māori organisations, organisations representing children's and young people's issues, youth-led organisations, community organisations, and public sector agencies
- recruiting a foundational Chief Executive Officer, with suitable interim operational leadership arrangements in place until they're in position
- supporting the development of the organisation's mātauranga Māori, and the practical implementation of Te Tiriti o Waitangi within our day-to-day operations, in line with our legislative requirements
- developing our strategic priorities and producing our 2024-27 Statement of Intent
- continuing to progress the development of systems, frameworks, policies, processes, and documentation that reflect and support our new legislation and obligations.

## Reporting on Outputs

### Output One: Advocacy and Rights

#### What we aim to achieve

Our purpose in the new Children and Young People's Commission Act increases our focus on advocacy and provides significant opportunities for us to speak up for and make a real difference for all mokopuna in Aotearoa New Zealand – including those connected to the Oranga Tamariki system.

Our mandate under the Act prioritises a rights-based approach, grounded in Te Tiriti o Waitangi and the Children's Convention. These instruments centre the voices of mokopuna and whānau, providing a strong foundation for our mahi.

We advocate for the needs of mokopuna to ensure they receive the services, support, and resources they need to experience all their rights in all circumstances, be kept safe and thrive. Our advocacy primarily takes a systemic focus, to influence the long-term wellbeing of all mokopuna.

As an Oversight of Oranga Tamariki System (OOTS) agency, we focus on mokopuna and their whānau, working to ensure their rights are upheld within the system, and that their interests and wellbeing are prioritised. This includes helping mokopuna and their whānau to resolve issues, which might involve connecting them with appropriate agencies and organisations. We work closely with our Oversight System's partners to uphold the 'no-wrong-door' approach and to identify areas where systemic change is needed.

We achieve impact by influencing agencies and government departments to consider the needs of mokopuna in their policy advice and services. We also achieve impact by

advocating for children to have a voice in matters that impact them and then incorporating their views into decision-making.

**Activities Mana Mokopuna will undertake include:**

- independently advocating, both proactively and strategically, to promote the rights, interests and wellbeing of mokopuna, including mokopuna Māori and mokopuna experiencing disadvantage
- providing advice to public sector agencies on child-centred policy, legislation, and services for children
- influencing others to advocate or take action for and with mokopuna
- raising awareness and understanding about children’s rights, and monitoring how well the Government is upholding and progressing the rights of mokopuna
- providing reports, as requested, to inform judicial hearings
- raising awareness of issues and needs of mokopuna
- providing advice and support through our Child Rights Line, including helping mokopuna and their whānau to resolve issues – this might involve connecting them with appropriate agencies and organisations
- promoting and supporting the Government’s progressive implementation of the United Nations Convention on the Rights of the Child obligations, including by convening the Children’s Convention Monitoring Group (CMG), and advising the Children’s Convention government Deputy Chief Executives work programme
- supporting the Board to build and maintain relationships with hapū, iwi, Māori organisations, community organisations and agencies with a strong focus on the rights, interests, and wellbeing of mokopuna Māori.

**Expected revenue and forecast expenses**

<b>Output 1: Advocacy and Rights</b>	<b>2023/24</b>
Crown Revenue	2,842
Other Revenue	77
Expense	2,676
Surplus/(Deficit)	243

**Outputs**

<b>Performance Measures and Standards</b>	<b>2022/23</b>	<b>2023/24</b>
The number of submissions or child-focused policy advice provided to select committees, public sector agencies, inquiries or ministers will be at least	10	10

The number of keynote presentations on child rights and wellbeing will be at least	3	6
The percentage of submissions, reports and other pieces of advice that are produced in time for consideration will be no less than	100%	100%
The percentage of specified stakeholders that agree that the Children and Young People's Commission's advocacy activities contribute to improving the wellbeing of children and young people will be no less than <sup>1</sup>	New	80%
The number of working group meetings with our Oversight of Oranga Tamariki System partners will be no less than	New	100% attendance
The number of Childrens Convention Monitoring Group (CMG) meetings convened, to monitor how well Government is upholding children's rights will be no less than	New	CMG convenes 10 meetings.  CMG attends 100% of DCEs/CMG meetings
Re-introduce a regular newsletter to stakeholders, with the number of issues being at least	New	2
The number of media statements and engagements aimed at advocating for and with mokopuna, raising awareness of mokopuna rights, interests and wellbeing and helping to inform public debate will be at least	New	20

## Output Two: Participation and Engagement

### What we aim to achieve

Mokopuna views and voices are a critical thread in the fabric of the Commission, helping to ensure our advocacy is informed by, and accurate and impactful for the people we exist to serve: mokopuna. We champion mokopuna participation and voices by advocating for mokopuna to participate in the decisions that affect their lives. This is consistent with and supports their rights under Article 12 of the Children's Convention.

Our Act includes a requirement to model best practice engagement, support others to engage well with mokopuna, and to amplify the views and voices of mokopuna. We achieve impact by listening to, engaging with, and reflecting the voices of mokopuna, sharing their insights and perspectives to inform both government and community decision-making, as well as the work we do as a Commission.

### Activities Mana Mokopuna will undertake include:

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<sup>1</sup> Appropriation measure.



- working in partnership with those who form part of the ecosystem wrapped around mokopuna (for example, NGOs, community and Māori organisations, ECEs, schools, alternative education, youth-led organisations, and social service providers)
- working in partnership with government sector agencies, undertaking mokopuna engagements to inform and shape policies, services, practices and/or legislation
- gathering and sharing the voices, views and opinions of mokopuna
- using diverse methods to amplify child and youth voices to diverse communities
- developing mechanisms for hearing from mokopuna to deepen our understanding of mokopuna lives and experiences, and inform our monitoring and advocacy work
- providing reports, as requested, to inform Government policies, services, practices and/or legislation
- raising awareness of issues and needs of mokopuna, grounded in data and evidence, informed by their lived experience and views.

### Expected revenue and forecast expenses

Output 2: Participation and Engagement	2023/24
Crown Revenue	2,015
Other Revenue	459
Expense	2,177
Surplus/(Deficit)	297

### Outputs

Performance Measures and Standards	2022/23	2023/24
Undertake a survey of mokopuna and review previous mokopuna engagements to inform the Statement of Intent	New	Reach at least 800 mokopuna through online survey and engagements
Undertake activities as outlined in fee-for-service agreements with government sector agencies and others	New	Contractual obligations met
The number of reports published on Child & Youth Voices will be at least	3	3
Training and keynote presentations sharing child and youth voices, and supporting others to understand and facilitate child and youth participation will be at least	2	5

## Output Three: Monitoring children’s rights and places of detention

### What we aim to achieve

Under our Act, we have a mandate to monitor the application of the Children’s Convention by departments and other instruments of the Crown, and to make reports to the United Nations. We also hold a designation as a National Preventative Mechanism (NPM) under the Optional Protocol on the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT). This means we access and monitor places where mokopuna are deprived of their liberty across Aotearoa New Zealand to prevent breaches of their rights. In this role, our focus is on preventing torture and ill-treatment by examining the conditions and treatment of mokopuna, identifying improvements to address problems, and making recommendations to strengthen protections and improve treatment and conditions.

### Activities Mana Mokopuna will undertake include:

- monitoring the application of the Children’s Convention (and related UN treaties, including those related to indigenous and disabled mokopuna) by government departments, for example, assessing how well Oranga Tamariki is upholding children’s rights
- monitoring places where mokopuna are detained, including Oranga Tamariki and NGO-run care and protection residences, youth justice residences, remand homes, two youth forensic units, and three child and adolescent mental health units
- creating monitoring reports that focus on the voices and experiences of mokopuna, and making recommendations aimed at preventing harm and strengthening protections for mokopuna.

### Expected revenue and forecast expenses

<b>Output 3: Monitoring</b>	<b>2023/24</b>
Crown Revenue	2,811
Other Revenue	71
Expense	2,290
Surplus/(Deficit)	592

### Outputs

Performance Measures and Standards	2022/23	2023/24
The number of OPCAT monitoring visits to Oranga Tamariki secure residences will be at least	8-10	8-10
The number of OPCAT monitoring visits to Oranga	3-4	3-4

Tamariki youth justice remand homes will be at least		
The number of OPCAT monitoring visits to DHB child and adolescent mental health and youth forensic inpatient units will be at least	3-5	3-5
The percentage of findings from monitoring visits that will be reported to Oranga Tamariki and Health NZ within three months of the visit will be no less than	100%	100%
The percentage of our monitoring of Oranga Tamariki and subsequent reporting that complies with agreed standards and processes will be no less than	100%	100%

## Output Four: Guiding organisational strategy

### What we aim to achieve

Our kaimahi will have the guidelines, tools, and support they need to perform effectively in their roles, including analysis and methodology support. This includes ensuring mātauranga and te ao Māori are reflected in our work, in line with our legislated responsibilities. We will also build and maintain relationships across the ecosystem, including with hapū, iwi, Māori organisations, community organisations, and agencies. This will help us identify opportunities to influence public policy development and set our strategic priorities and work programmes that support improved outcomes for mokopuna, with a particular focus on mokopuna Māori. To support our advocacy work, we will also produce policy position papers that communicate clearly and concisely our position in relation to specified policy areas, grounded in children’s rights, Te Tiriti o Waitangi, and data and evidence including mokopuna voices.

### Activities Mana Mokopuna will undertake include:

- developing frameworks, guidelines, and tools to help guide and shape our work
- developing policy position papers, along with ongoing evidence briefs and environmental scans
- ensuring mātauranga and te ao Māori are reflected in our work, in line with our legislated responsibilities
- building and maintaining relationships across the ecosystem, including with hapū, iwi, Māori organisations, community organisations, and agencies.

### Expected revenue and forecast expenses

<b>Output 4: Leading organisational strategy</b>	<b>2023/24</b>
Crown Revenue	3,156
Other Revenue	79

Expense	2,743
Surplus/(Deficit)	492

## Outputs

Performance Measures and Standards	2022/23	2023/24
Attend Child and Youth Wellbeing Group Managers' working group hui	New	100% attendance at working group hui
Develop policy position papers	New	5 papers completed and published
Information Rules are finalised and published, in compliance with s.31 of the Children and Young People's Commission Act 2022,	New	Finalised Information Rules are published on Mana Mokopuna website
Te Tiriti o Waitangi capability framework and plan developed for kaimahi	New	Framework and plan approved by the Board

# Appropriations: Assessment of Performance

## Children and Young People's Commission (M63) (A25)

### Scope of Appropriation

This appropriation is limited to the provision of services from the Children and Young People's Commission including the discharge of the Commission's functions, duties and powers under the Children and Young People's Commission Act 2022.

### Expenses

	2022/23 (Children's Commissioner)		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	4,797	4,797	10,824

### What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide the funding required to establish and maintain the Children and Young People's Commission (previously the Office of the Children's Commissioner). New funding is required to implement a new Board, Board secretariat support and a new Commission operating model, which will ensure that the new Commission is appropriately resourced to meet its legislative obligations.

### How Performance will be Assessed and End of Year Reporting Requirements

This is a new appropriation for 2023/24.

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The percentage of key deliverables agreed with the Minister for Social Development and Employment in the Children and Young People's Commission's Statement of Performance Expectations completed to agreed standards (see Note 1) will be no less than	New measure	New measure	90%

The percentage of specified stakeholders (see Note 2) that agree that the Children and Young People's Commission's advocacy activities (see Note 3) contribute to improving the wellbeing of children and young people will be no less than	New measure	New measure	80%
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The two performance measures for the newly established Children and Young People's Commission are based on the prior Office of the Children's Commissioner measures. These measures will be reviewed by the new Board of the Children and Young People's Commission.

*Note 1 - Agreed standards indicate achievement of performance measures, as set out in the Statement of Performance Expectations and the Memorandum of Understanding.*

*Note 2 - Specified stakeholders will be listed in the Memorandum of Understanding between the Children and Young People's Commission and the Minister for Social Development and Employment for the new financial year, but subject to change if new work is taken on.*

*Note 3 - As evidenced by the results from an annual stakeholder survey of specified stakeholders who will be outlined in the Memorandum of Understanding with the Minister for Social Development and Employment.*

### End of Year Performance Reporting

Performance information for this appropriation will be reported by the Children and Young People's Commission in their Annual Report.

### Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Children and Young People's Commission - Establishment of New Entity	2022/23	350	7,667	-	-	-

### Reasons for Change in Appropriation

The increase in this appropriation (against prior year restructured comparator) is mainly due to:

- \$7.667 million increase to establish the Children and Young People's Commission and strengthen system-level advocacy for children and young people which takes effect from 1 July 2023, and for implementing the new Board structure and ensure that the new Commission is appropriately resourced.

This is mainly offset by:

- \$1.640 million decrease due to one-off funding in 2022/23 to provide for the transition to the new Children and Young People's Commission.

### *Children and Young People's Commission Capital Programme (M63) (A25)*

#### Scope of Appropriation

This appropriation is limited to capital injections to the Children and Young People's Commission for their capital programme.

#### Capital Expenditure

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	1,300

#### What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide the capital funding required to establish the Children and Young People's Commission (previously the Office of the Children's Commissioner). The funding will enable the Children and Young People's Commission to update its website and branding, move to new premises in Wellington including new office and IT equipment, and establish a new Auckland office space by 30 June 2024.

#### How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
To establish itself as a new entity, the Children and Young People's Commission will update its website and branding, move to new premises in Wellington including new office and IT equipment, and establish a new Auckland office space by 30 June 2024.	New measure	New measure	Achieved

#### End of Year Performance Reporting

Performance information for this appropriation will be reported by the Children and Young People's Commission in their Annual Report.

**Current and Past Policy Initiatives**

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Children and Young People's Commission – Establishment of New Entity	2023/24	-	1,300	-	-	-

**Reasons for Change in Appropriation**

This is a new appropriation with funding of \$1.300 million to establish the Children and Young People's Commission and ensure that the new Commission is appropriately resourced from a capital perspective.



## Forecast Financial Statements

### *Statement of forecast comprehensive revenue and expense for the year ending 30 June 2024*

	2022/23 Budget \$000	2022/23 Actual \$000	2023/24 Budget \$000
<b>REVENUE</b>			
Revenue from the Crown	4,797	5,147	10,824
Other revenue	287	215	414
Interest	5	103	272
<b>Total revenue</b>	<b>5,089</b>	<b>5,465</b>	<b>11,510</b>
<b>EXPENSES</b>			
Personnel	4,564	4,356	7,105
Operating	833	693	1,776
Projects	342	285	938
Depreciation	3	5	6
Amortisation	47	52	61
<b>Total expenses</b>	<b>5,789</b>	<b>5,391</b>	<b>9,886</b>
<b>Surplus/(deficit)</b>	<b>(700)</b>	<b>74</b>	<b>1,624</b>
Other comprehensive revenue and expense	0	0	0
<b>Total comprehensive revenue and expense</b>	<b>(700)</b>	<b>74</b>	<b>1,624</b>

## Statement of forecast financial position for the year ending 30 June 2024

	2022/23 Budget \$000	2022/23 Actual \$000	2023/24 Budget \$000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,198	1,784	4,873
Receivables	-	97	96
Investments	-	-	0
Prepayments	-	39	39
GST receivable	-	22	58
<i>Total current assets</i>	1,198	1,942	5,066
<b>Non-current assets</b>			
Property, plant and equipment	2	25	19
Intangible asset	44	52	(9)
<i>Total non-current assets</i>	46	77	10
<b>Total assets</b>	<b>1,244</b>	<b>2,019</b>	<b>5,076</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	90	127	260
Employee entitlements	150	161	161
Revenue received in Advance	-	173	173
Accruals	178	117	117
GST Payable	22	0	0
Lease Inducement	1	0	0
<i>Total current liabilities</i>	441	578	711
<b>Non-current liabilities</b>			
Employee entitlements	-	10	10
<i>Total non-current liabilities</i>	-	10	10
<b>Total liabilities</b>	<b>441</b>	<b>588</b>	<b>721</b>
<b>Net Assets</b>	<b>803</b>	<b>1,431</b>	<b>4,355</b>

**Statement of forecast changes in equity for the year ending 30 June 2024**

	2022/23 Budget \$000	2022/23 Actual \$000	2023/24 Budget \$000
Balance as at 1 July	1,357	1,224	1,298
Retained Earnings	0	13	0
Total comprehensive revenue and expense	(700)	74	1,624
Capital contributions	146	133	1,433
Contributed Capital	0	(13)	0
<b>Balance as at 30 June</b>	<b>803</b>	<b>1,431</b>	<b>4,355</b>

**Statement of forecast cash flows for the year ending 30 June 2024**

	2022/23 Budget \$000	2022/23 Actual \$000	2023/24 Budget \$000
<b>Cash flows from operating activities</b>			
Receipts from the Crown	4,797	5,147	12,124
Receipts from other revenue	287	412	414
Interest received	5	103	272
Goods and services tax (net)	(38)	43	(18)
Payments to suppliers	(1,373)	(1,355)	(2,599)
Payments to employees	(4,373)	(4,427)	(7,104)
<b>Net cash flow from operating activities</b>	<b>(695)</b>	<b>(77)</b>	<b>3,089</b>
<b>Cash flows from investing activities</b>			
Receipts from sale of property, plant and equipment	-	0	0
Receipts from maturity of investments	-	0	0
Purchase of property, plant and equipment	-	(25)	0
Purchase of intangible assets	-	(13)	0
Acquisition of investments	-	0	0
<b>Net cash flow from investing activities</b>	<b>-</b>	<b>(38)</b>	<b>0</b>
<b>Cash flows from financing activities</b>			
Capital contributions	-	0	0
<b>Net cash flow from financing activities</b>	<b>-</b>	<b>0</b>	<b>0</b>

<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(695)</b>	<b>(115)</b>	<b>3,089</b>
Cash and cash equivalents at the beginning of the year	1,894	1,899	1,198
<b>Cash and cash equivalents at the end of the year</b>	<b>1,198</b>	<b>1,784</b>	<b>4,287</b>

## Statement of accounting policies for the year ending 30 June 2024

### *Reporting entity*

Mana Mokopuna – Children and Young People’s Commission (Mana Mokopuna) is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. As such, Mana Mokopuna’s ultimate parent is the New Zealand Crown.

The forecast financial statements for Mana Mokopuna are for the fiscal year ending 30 June 2024 and were approved in February 2024.

### *Basis of Preparation*

#### *Purpose*

The forecast financial statements of Mana Mokopuna have been prepared to promote public accountability by providing a base against which its actual performance can later be assessed. The information in these statements may not be appropriate for purposes other than that described.

#### *Statement of compliance*

The financial statements of Mana Mokopuna have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

These forecast financial statements are presented in accordance with public benefit entity (PBE) accounting standards with reduced disclosing requirements, as appropriate for public benefit entities of the size of Mana Mokopuna.

The adoption of these PBE accounting standards has not materially affected financial disclosures in the prospective financial statements or the comprehensive financial information provided.

#### *Measurement base*

The forecast financial statements have been prepared on a historical cost basis.

#### *Function and presentation currency*

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

### *Basis for assumptions, risks and uncertainties*

In preparing these forecast financial statements, Mana Mokopuna has made estimates and assumptions concerning the future.

Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

The forecast financial statements have been prepared on a going concern basis. The estimates and assumptions used are consistent with the strategic direction outlined in Mana Mokopuna's Statement of Intent 2024–27. They also reflect Crown Estimates and existing contractual obligations.

Subsequent actual results achieved for the period may vary from the information presented, and variances may be material.

### ***Significant accounting policies***

The following accounting policies, which materially affect the measurement of comprehensive income and expense and financial position, have been applied consistently.

#### **Revenue**

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

Mana Mokopuna is primarily funded by the Crown for the purposes and objectives specified in its accountability documents.

Revenue for services (Crown and other parties) is recognised when it is earned and is reported in the statement of comprehensive income in the period to which it relates.

#### **Interest**

Interest income is recognised using the effective interest method.

#### **Operating leases**

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to Mana Mokopuna are classified as "operating leases". Lease payments under an operating lease are expensed as incurred in the Statement of Financial Performance. Mana Mokopuna leases office premises and photocopiers only.

#### **Finance leases**

Mana Mokopuna does not enter finance leases.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with domestic banks, other short-term, highly liquid investments with original maturities of three months or less.

#### **Debtors and other receivables**

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

#### **Investments**

At each balance sheet date, Mana Mokopuna assesses whether there is objective evidence that an investment is impaired.

#### **Bank deposits**

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method.

#### **Property, plant and equipment**

Property, plant and equipment asset classes consist of furniture, office equipment and computer equipment. Property, plant and equipment are shown at historical cost or valuation, less accumulated depreciation and any accumulated impairment losses.

#### **Additions**

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Mana Mokopuna and the cost of the item can be measured reliably. Individual assets or groups of assets are capitalised if their costs are greater than \$1,000 (excluding GST).

### Disposals

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 statement of comprehensive income and expense.

### Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Mana Mokopuna 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 statement of financial performance as they are incurred.

### Depreciation

Depreciation is charged on a straight-line basis on all property, plant and equipment, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Office furniture and equipment	5 years	20%
Computer equipment	3-5 years	20-33%

The residual value and useful life of an asset is reviewed and adjusted if applicable at each financial year end. It is important to note that Mana Mokopuna receives all of its computer equipment under a shared services arrangement from the Ministry of Social Development.

### 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. Software is capitalised if its cost is greater than \$2,000 (excluding GST).

Costs that are directly associated with the development of software for internal use by Mana Mokopuna are recognised as an intangible asset. Direct costs include the 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 associated with the maintenance of Mana Mokopuna's website are recognised as an expense when incurred.

### 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 de-recognised. The amortisation charge for each period is recognised in the Statement of Comprehensive Income. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

- Acquired computer software: 3 years, 33%
- Developed computer software: 4 years, 25%

### ***Impairment of non-financial assets***

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

### ***Creditors and other payables***

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

### ***Employee entitlements***

#### ***Short-term employee entitlements***

Employee entitlements that Mana Mokopuna expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave and long-service leave earned, but not yet taken at balance date. Long-Service leave is calculated using Treasury actuarial guidelines.

#### ***Defined contribution schemes***

Obligations for contributions to Kiwisaver, less the Crown employer subsidy, and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation schemes and are recognised as an expense in the statement of comprehensive income as incurred.

### ***Provisions***

Mana Mokopuna recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

### ***Restructuring***

A provision for restructuring is recognised when Mana Mokopuna has approved a detailed formal plan for the restructuring which has either been announced publicly to those affected, or for which implementation has already commenced.

### ***Goods and services tax (GST)***

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

### ***Income tax***

Mana Mokopuna is a public authority and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

### ***Budget figures***

The budget figures are approved by Mana Mokopuna for the beginning of the financial year. The budget figures have been prepared in accordance with PBE accounting standards, using accounting policies that are consistent with those adopted by Mana Mokopuna for the preparation of the financial statements.

### ***Crown Revenue***

Crown Revenue is \$10.824 million for the 2023/24 financial year.

## **Statement of significant underlying assumptions**

Assumptions underlying the forecast financial statements include:

- That government funding does not change over the period covered by this statement
- There is a risk that these events and the associated income and expenditure may not occur
- All figures are GST exclusive
- Financial year end is 30 June.



## Glossary

The explanations below are provided to support readers of this report, they are not intended to be interpreted as definitions.

Aotearoa	Term in Māori often adopted as a name for New Zealand
Hapū	The kinship clan, clan, sub-tribe. To be pregnant, conceived in the womb
Hui	A gathering or meeting
Iwi	Strength, bone and the extended kinship group, the tribe
Kaitiaki	Guardian, also references the guardianship role of iwi Māori and cultural guardians
Kaimahi	Staff/employees
Kaupapa	Matter for discussion
Kupu	To talk, to speak, word
Mahi	To work, to practice, to act
Moana-Nui-a-Kiwa	The Pacific Ocean, literally the great ocean of Kiwa. “The Great Connector” of all Polynesia, linking the Pacific to Aotearoa
Moemoeā	Dream, vision
Mokopuna	When we use the kupu ‘mokopuna’ in our work, we are referring to all children and young people in Aotearoa New Zealand
Oranga Tamariki System	Wider than simply Oranga Tamariki, the Oranga Tamariki System is responsible for providing services and support to tamariki, rangatahi and their whānau under, or in connection with, the Oranga Tamariki Act. Many organisations are involved in the Oranga Tamariki System. There are government organisations such as Oranga Tamariki, Police, Health and Education organisations, iwi, hapū, and Māori social services as well as community non-government organisations
Rangatahi	Youth, young adult
Tamariki	Children
Te Tiriti o Waitangi	The founding legal document of Aotearoa New Zealand, signed in 1840
Te Taiao	The natural world that contains and surrounds us — the land, water, climate and living beings. It refers to the interconnection of people and nature
Whānau	Whānau is often translated as ‘family’, but its meaning is more complex. It includes physical, emotional, and spiritual dimensions and is based on whakapapa. Whānau can be multi-layered, flexible, and dynamic. Whānau relationships include those with whāngai (foster children) and

those who have passed on. There are roles and responsibilities for individuals and for the collective. The structure of whānau can vary from immediate family to much broader collectives. The most important features of whānau that distinguish it from family and other social groupings are whakapapa, spirituality, and the responsibility to marae and hapū.

Whānau is also used as a metaphor for close friends or associates, intended to be inclusive and build a sense of group unity. Whānau begins with the individual. The relationship between the individual and the whānau is subtle and complex. Individuals have rights of their own, but they exist because of the whānau and have responsibilities to the whānau.

Whakapapa	The family lines of whānau that connect to ancestors and the natural world
Whaikaha	To have strength, to have ability, and to be enabled. It is a strength-based term and includes all disabilities. The term reflects their identity as a person first and as disabled second