

Statement of Performance Expectations 2024/25



Mana Mokopuna - Children and Young People's Commission

Statement of Performance Expectations 2024/25

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 the Independent Crown Entity with the mandate of being the 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 2024 to 30 June 2025 and should be read in conjunction with the Commission's Statement of Intent (SOI) 2024 – 2027. Our initial SPE was finalised on 30 June 2024 and provided to the Minister for Social Development and Employment. This is our second version of the SPE following the confirmation by the Ministers of Finance and Social Development and Employment in August 2024 on our Contingency Funding for 2024/25.

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

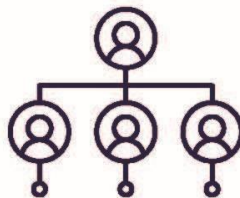
Guided by Te Tiriti o Waitangi, domestic law, and international human rights instruments, most notably the **United Nations Convention on the Rights of the Child**.

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.

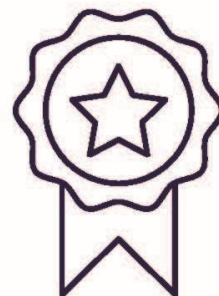


Focused on advocacy for children and young people and monitoring their rights. This means

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 the term 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. This connection with mokopuna enables us to be a strong independent advocate for and with them. 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, 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
- 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 advocacy for and with children, grounded in mokopuna engagement and children’s rights
- National Preventive Mechanism designation under the Optional Protocol to the Convention Against Torture, monitoring places where mokopuna are deprived of their liberty and preventing harm to mokopuna
- 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 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 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.

On 2 May 2024, the Minister for Social Development and Employment announced the Government's intention to return the Children and Young People's Commission back to a single Children's Commissioner, moving away from the current five-member board structure.

The review of our legislation (which is required by our Act) is also being brought forward by the Government, set to occur later this year. At this point, we are unclear on the detail or timing of the review.

Regardless of any change happening for us as an organisation, Mana Mokopuna will continue our mahi focused on mokopuna and their whānau and remains steadfastly committed to working in service of them, for and with them. This work continues to be led on a day-to-day basis by the Chief Children's Commissioner, who is the visible advocate working for and with mokopuna.

Once our new legislative mandate and responsibilities become clear as a result of the Government's intentions and associated change processes, we will review our strategic intentions, and 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:

- There is strong and clear independent advocacy for and with mokopuna that promotes their rights, interests and wellbeing.
- 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 rongō – 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 2024/25 financial year is guided by the strategic intentions outlined in our 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 needed to 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.

As we enter the second year of the four-year period covered by the SOI, the Commission is, once again, facing significant change. As signaled above, the Government has announced its intention to revert the Commission from a Board model to sole Commissioner model. Legislation to give effect to this intention will be introduced later this year, along with undertaking the independent review of the Children and Young People's Commission Act 2022 which is being brought forward (the review is required under the Act to start by no later than July 2026).

Regardless of the changes ahead for Mana Mokopuna, we will continue to make the most of all opportunities to improve life for New Zealand's 1.2 million mokopuna and remain steadfastly committed to working in service of them, for and with them.

Reportable class of outputs

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 supports advocacy for and with mokopuna, grounded in their rights. It involves conducting research and analysis and providing advice on issues relating to mokopuna and their rights, within the context of their whānau, hapū, iwi and communities. Our advocacy takes many forms, including but not limited to submissions to Parliamentary select committees on policy or legislation; proactively raising awareness of children's rights aligned with the Commission's priorities; promoting children's rights, and through both proactive and reactive advocacy on issues relating to mokopuna rights and wellbeing. We monitor, promote and advocate for 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 focuses on our work to promote, encourage and facilitate the participation and voices of mokopuna. It includes developing and implementing mechanisms to hear from and collect the voices of mokopuna to better understand their lived experience, aspirations and needs, and amplifying their voices through advocacy to government and in communities, 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). This output includes all our work to monitor places where mokopuna are deprived of their liberty, to

prevent harm and ensure their human rights are protected, respected and fulfilled.

- **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 throughout our mahi; identifying opportunities to influence public policy development relating to mokopuna that strengthens fulfilment of 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

Following our initial year of the SOI period, which focused on establishing our organisation, we will continue to develop our people, processes, and systems to support our work. Investing in our organisational health and capability remains 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, and how we monitor the rights of children and young people in places where children and young people are deprived of their liberty.

As in previous years, the performance measures outlined in this report are largely quantitative. However, we have introduced some new qualitative measures which reflect work underway to explore how we can more effectively measure the quality of our work and the impact it is having.

This includes developing measures and developmental evaluation tools and resources to help us capture our learning about how well we are working together with others, and how we are impacting mokopuna in our work. These measures will also reflect our dual commitment to children's rights and te ao Māori. This learning-as-we-go approach will help embed opportunities to reflect and adapt across our programmes, and this includes adapting our measures to reflect our changing knowledge of what a 'good outcome' looks like.

Over time, we intend to build a more qualitative approach into our Statement of Performance Expectations reporting.

Reporting on Outputs¹

Output One: Advocacy and Rights

What we aim to achieve

Our current mandate under the Children and Young People’s Commission Act 2022 prioritises a rights-based approach, grounded in Te Tiriti and the Children’s Convention. These instruments enable the centering of the rights and voices of mokopuna and whānau, providing a strong foundation for our mahi.

The Act increased 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. As we await more clarity about potential future changes to our legislative mandate and responsibilities, we will continue to operationalise our functions and strengthen our advocacy framework, including our obligations to support mokopuna to engage with agencies to facilitate the resolution of issues.

We will continue to 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 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 partners to uphold the ‘no-wrong-door’ approach and to identify areas where systemic change is needed².

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 affect them and then incorporating their views into decision-making.

¹ We have taken steps in some areas to update our output measures and standards to include more meaningful qualitative measures. This means some measures from our 2023/24 Statement of Performance Expectations are not displayed in this document where they have been replaced or revised.

² In May 2024, the Government announced its intention to change the Independent Children’s Monitor from a departmental agency hosted within the Education Review Office to an Independent Crown Entity. The legislative review of the Oversight of the Oranga Tamariki Act 2022 will also be brought forward, to begin later this year: <https://www.beehive.govt.nz/release/stronger-oversight-our-most-vulnerable-children>

Activities Mana Mokopuna will undertake include:

- public-facing communications, including through social and mainstream media, to advocate both proactively and reactively on issues, and to promote the rights, interests and wellbeing of mokopuna, particularly those experiencing inequity and disadvantage
- providing child-centred, rights-based advice in relation to the development of policy, legislation, and services for children, and advocating directly to the Government
- monitoring developments impacting on children’s rights, to identify submission or other advocacy opportunities, including speaking engagements
- strengthening relationships with others, including NGOs, youth-led organisations, community groups and agencies, to coordinate and bolster advocacy efforts
- raising awareness and understanding about children’s rights, interests, wellbeing and participation
- monitoring how well the Government is upholding and progressing the rights of mokopuna
- promoting and supporting the Government’s progressive implementation of its obligations to the United Nations Convention on the Rights of the Child, including by convening the Children’s Convention Monitoring Group (CMG), and advising the Children’s Convention government Deputy Chief Executives work programme
- providing reports, as requested, to inform judicial hearings
- continuing to strengthen the relationship with our Oversight partners, to foster a cooperative environment, enhance our processes, and ensure effective and coordinated responses to issues as they arise
- exploring and enhancing ways mokopuna can contact us, ensuring that the system is accessible, streamlined and responsive 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

Output 1: Advocacy and Rights	2024/25
Crown Revenue	1,309
Other Revenue	73
Expense	2,438
Surplus/(Deficit)	(1,056)

Outputs

Performance Measures and Standards	2023/24	2024/25
The number of submissions or child-focused policy advice provided to select committees, public sector agencies, inquiries or ministers will be at least	10	15
The percentage of submissions that have been developed using our Te Tiriti analysis framework will be at least	New	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 at least ³	80%	80%
Our Oversight partners agree we are working positively with them to achieve our common duties	New	100%
The number of Children's Convention Monitoring Group (CMG) meetings convened, to monitor how well Government is upholding children's rights will be at least	CMG convenes 10 meetings. CMG attends 100% of DCEs/CMG meetings.	10
The number of speaking engagements ⁴ on child rights and wellbeing will be at least	6	10
The number of newsletters to stakeholders will be at least	2	3
The number of media statements and commentary 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	20	40

Output Two: Participation and Engagement

What we aim to achieve

Mokopuna views and voices are a critical thread in the fabric of our work, helping to ensure our advocacy is informed by, and accurate and has impact 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 right under Article 12 of the Children's Convention.

Our Act currently 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, and sharing their insights and perspectives to inform both government and community decision-making, as well as the work we do as.

³ Appropriation measure.

⁴ The measure previously referred to "keynote presentations".

Activities Mana Mokopuna will undertake include:

- 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)
- refreshing the 'Mai World' village approach, to shift to more proactive projects, explore a regional/community approach, and ways we can widen the diversity and deepen the reach of mokopuna participation
- working in partnership with government sector agencies, undertaking mokopuna engagements to inform and shape policies, services, practices and/or legislation
- monitoring developments impacting on children's rights, to identify submission or other advocacy opportunities, including speaking engagements or events where we may want a presence
- gathering and analysing the voices, views and opinions of mokopuna into reports, to help raising awareness of the lived experience of mokopuna, as well as the issues they are facing
- exploring diverse methods and opportunities to amplify child and youth voices
- continuing to develop mechanisms for hearing from mokopuna to deepen our understanding of mokopuna lives and experiences, and inform our monitoring and advocacy work
- continuing to refresh and develop our online tools and learning / best practice resources
- providing support and advice to agencies and organisations to help develop awareness and capability around child and youth engagement and participation

Expected revenue and forecast expenses

Output 2: Participation and Engagement	2024/25
Crown Revenue	1,356
Other Revenue	317
Expense	2,525
Surplus/(Deficit)	(852)

Outputs

Performance Measures and Standards	2023/24	2024/25
The number of mokopuna reached ⁵ through online surveys, events and engagements to gain an understanding of 'what matters most' in the lives of mokopuna will be at least	800	1,000
Undertake activities as outlined in fee-for-service agreements with government sector agencies and others and ensure contractual obligations are met	Contractual obligations met	Achieved
The number of reports published on Child and Youth Voices, including summary reports that capture what we have heard about the things that matter most in the lives of mokopuna will be at least	3	5
Training and keynote presentations sharing child and youth voices, and supporting others to understand and facilitate child and youth participation will be at least	5	8
Percentage of public sector agency kaimahi facilitating Youth Advisory Groups agree they feel more confident to support and champion youth voice and participation within their agencies will be at least	New	80%

Output Three: Monitoring places of detention and the application of the Children's Convention

What we aim to achieve

Under our current 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 relating to the children's rights situation in Aotearoa New Zealand. 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 harm. In this role, our focus is to regularly examine the treatment and conditions of mokopuna, identifying improvements to address problems and rights breaches, highlight good practice, and make recommendations to strengthen protections and reduce the risk of harm. This is a specialist preventative human rights monitoring mandate, to monitor Oranga Tamariki and NGO-run care and protection residences, youth justice residences, growing numbers of community-based remand homes, two in-patient youth forensic units, and three child and adolescent in-patient mental health units.

⁵ The term "reach" refers to responses from mokopuna, which are analysed to identify the key concerns for children and young people, to help inform our advocacy.

Activities Mana Mokopuna will undertake include:

- regular visits to places where mokopuna are deprived of their liberty in order to prevent torture and other cruel, inhuman or degrading treatment of punishment (ill-treatment).
- creating monitoring reports that focus on the voices and experiences of mokopuna, and make recommendations aimed at preventing harm and strengthening protections for mokopuna.
- monitoring the application of the Children’s Convention (and related UN treaties, including those related to indigenous and disabled mokopuna).

Expected revenue and forecast expenses

Output 3: Monitoring	2024/25
Crown Revenue	1,354
Other Revenue	74
Expense	2,520
Surplus/(Deficit)	(1,093)

Outputs

Performance Measures and Standards	2023/24	2024/25
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 Tamariki youth justice remand homes will be at least	3-4	3-4
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 national authorities and community-based organisations within three months of the visit will be at least	100%	100%
Reports detail the treatment and conditions experienced by mokopuna in places where they are deprived of their liberty, and actionable ways those facilities can prevent mokopuna experiencing harm	New	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 current legislated responsibilities. We will also build and maintain relationships across the ecosystem, including with hapū, iwi, Māori organisations, community organisations, and agencies.

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. These will initially focus on our strategic advocacy areas set out in our Statement of Intent. These policy position papers will be grounded in children's rights, Te Tiriti, data, and evidence including mokopuna voices.

This will help us identify strategic 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.

Activities Mana Mokopuna will undertake include:

- ensuring we meet our legislative requirements, including producing key accountability documents
- providing strategic guidance, methodology and analysis support to help guide and shape our work
- identifying opportunities to influence public policy and development
- developing proactive advocacy resources, including policy position papers, 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 and research organisations, and government agencies.

Expected revenue and forecast expenses

Output 4: Guiding organisational strategy	2024/25
Crown Revenue	1,231
Other Revenue	67
Expense	2,293
Surplus/(Deficit)	(994)

Outputs

Performance Measures and Standards	2023/24	2024/25
The number of policy position papers published online will be at least	5	10
The percentage of Iwi partners that agree they feel positive about their relationship with Mana Mokopuna will be at least	New	100%
The percentage of staff involved in learning sessions/programmes and classes under the Te Tiriti capability framework and plan developed for kaimahi will be at least	New	80%

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

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	10,824	10,824	3,157
Contingency Funding ⁶			2,093

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).

⁶ Note this Statement of Performance Expectations now includes the decision of the Ministers of Finance and Social Development and Employment in relation to the use of the contingency funding.

How Performance will be Assessed and End of Year Reporting Requirements

	2023/24		2024/25
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
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 will be no less than	90%	90%	90%

Forecast Financial Statements

Statement of forecast comprehensive revenue and expense for the year ending 30 June 2025

	2023/24 Budget \$000	2023/24 Actual \$000	2024/25 Budget \$000
REVENUE			
Revenue from the Crown	10,824	10,824	5,250
Other revenue	414	281	244
Interest	272	354	287
Total revenue	11,510	11,459	5,781
EXPENSES			
Personnel	7,105	5,888	5,858
Operating	1,776	1,057	3,344
Projects	938	341	541
Depreciation	6	7	7
Amortisation	61	64	25
Total expenses	9,886	7,356	9,776
Surplus/(deficit)	1,624	4,103	(3,995)
Other comprehensive revenue and expense	0	0	0
Total comprehensive revenue and expense	1,624	4,103	(3,995)

Statement of forecast financial position for the year ending 30 June 2025

	2023/24 Budget \$000	2023/24 Actual \$000	2024/25 Budget \$000
ASSETS			
Current assets			
Cash and cash equivalents	4,873	7,412	3,305
Receivables	96	99	99
Investments	-	-	-
Prepayments	39	20	20
GST receivable	58	29	116
<i>Total current assets</i>	5,066	7,560	3,540
Non-current assets			
Property, plant and equipment	19	63	44
Intangible asset	(9)	26	19
<i>Total non-current assets</i>	10	89	63
Total assets	5,076	7,649	3,603
LIABILITIES			
Current liabilities			
Payables	260	69	69
Employee entitlements	161	241	145
Revenue received in Advance	173	195	195
Accruals	117	300	300
GST Payable	-	-	-
Lease Inducement	-	-	-
<i>Total current liabilities</i>	711	805	709
Non-current liabilities			
Employee entitlements	10	10	55
<i>Total non-current liabilities</i>	10	10	55
Total liabilities	721	815	764
Net Assets	4,355	6,834	2,839

Statement of forecast changes in equity for the year ending 30 June 2025

	2023/24 Budget \$000	2023/24 Actual \$000	2024/25 Budget \$000
Balance as at 1 July	1,298	1,431	6,834
Retained Earnings	-	-	-
Total comprehensive revenue and expense	1,624	4,103	(3,995)
Capital contributions	1,433	1,300	-
Contributed Capital	-	-	-
Balance as at 30 June	4,355	6,834	2,839

Statement of forecast cash flows for the year ending 30 June 2025

	2023/24 Budget \$000	2023/24 Actual \$000	2024/25 Budget \$000
Cash flows from operating activities			
Receipts from the Crown	10,824	10,824	5,250
Receipts from other revenue	414	301	244
Interest received	272	354	288
Goods and services tax (net)	(18)	(7)	(87)
Payments to suppliers	(2,599)	(1,468)	(4,203)
Payments to employees	(7,104)	(5,593)	(5,592)
Net cash flow from operating activities	1,789	4,411	(4,100)
Cash flows from investing activities			
Receipts from sale of property, plant and equipment	-	-	-
Receipts from maturity of investments	-	-	-
Purchase of property, plant and equipment	-	(44)	(7)
Purchase of intangible assets	-	(38)	-
Acquisition of investments	-	-	-
Net cash flow from investing activities	-	(82)	(7)
Cash flows from financing activities			
Capital contributions	1,300	1,300	-
Net cash flow from financing activities	1,300	1,300	-
Net increase/(decrease) in cash and cash equivalents	3,089	5,629	(4,107)
Cash and cash equivalents at the beginning of the year	1,198	1,783	7,412
Cash and cash equivalents at the end of the year	4,287	7,412	3,305

Statement of accounting policies for the year ending 30 June 2025

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 2025 and were approved on 23 September 2024.⁷

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.

⁷ Note this is our second Statement of Performance Expectations and has been prepared following the decision of the Ministers of Finance and Social Development and Employment in relation to the use of the contingency funding.

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, photocopiers and computer equipment.

Finance leases

Mana Mokopuna does not enter into 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 leases 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 entity 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 \$5.250 million for the 2024/25 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 or Te Tiriti	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	<p>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.</p> <p>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.</p>
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

Mana Mokopuna - Children and Young People's Commission

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